

SANGAMON COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED NOVEMBER 30, 2011

SANGAMON COUNTY, ILLINOIS

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Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sangamon County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

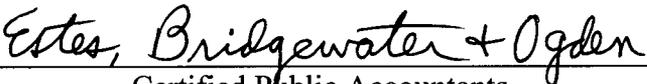
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois as of November 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 15, a sub-recipient of Sangamon County, Illinois has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been reported to appropriate officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the financial statements for possible federal claims for refunds of those grant monies.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2012 on our consideration of Sangamon County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Illinois Municipal Retirement Fund Schedules of Funding Progress and budgetary comparison information on pages 31 through 37 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and schedule of appropriations listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.


Certified Public Accountants

July 27, 2012

BASIC FINANCIAL STATEMENTS

Sangamon County, Illinois
STATEMENT OF NET ASSETS
November 30, 2011

Statement 1

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and short term investments	\$ 14,835,441	\$ 4,101,170
Receivables, net:		
Governmental agencies	2,623,641	-
Property taxes	25,221,246	-
Other	4,474,147	815,464
Due from component unit	-	-
Due from fiduciary funds	352,281	-
Inventories	1,059,212	-
Prepaid contracts	83,895	48,584
Land	3,997,777	-
Construction in progress	4,489,599	-
Capital assets, net	<u>74,822,269</u>	<u>2,908,031</u>
 Total Assets	 <u>131,959,508</u>	 <u>7,873,249</u>
LIABILITIES		
Accounts payable and accrued wages	3,798,661	216,996
Interest payable	431,478	-
Self-insurance payable	422,953	-
Other liabilities	-	295,461
Deferred property tax revenue	25,221,246	-
Deferred revenue	26,080	-
Net other post employment benefits (OPEB) obligation	936,541	-
Long-term liabilities:		
Due within one year	1,796,944	-
Due in more than one year	<u>17,311,476</u>	<u>-</u>
 Total Liabilities	 <u>49,945,379</u>	 <u>512,457</u>
NET ASSETS		
Invested in capital assets, net of related debt	69,347,569	2,908,031
Restricted for:		
Special projects	18,684,904	-
Other purposes	8,033,343	-
Unrestricted (deficit)	(14,051,687)	<u>4,452,761</u>
 Total Net Assets	 <u>\$ 82,014,129</u>	 <u>\$ 7,360,792</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF ACTIVITIES
 For the Year Ended November 30, 2011

	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
	Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
PRIMARY GOVERNMENT:				
Governmental Activities:				
General government.....	\$22,483,473	\$ 214,531	(\$10,915,245)	\$ -
Public safety.....	20,803,545	300,551	(19,097,567)	-
Judicial.....	13,987,045	537,666	(8,096,592)	-
Highways and roads.....	10,342,951	-	(10,336,612)	-
Health and welfare.....	17,401,446	15,102,636	233,269	-
Interest and fiscal charges.....	890,920	-	(890,920)	-
TOTAL PRIMARY GOVERNMENT.....	\$85,909,380	\$16,155,384	(49,103,667)	-
COMPONENT UNITS:				
Emergency Telephone System Board.....	\$ 2,309,527	\$ -	-	(231,059)
Regional Planning Commission.....	1,198,583	1,192,060	-	(6,523)
Land of Lincoln Consortium.....	2,805,217	2,875,989	-	70,772
TOTAL COMPONENT UNITS.....	\$ 6,313,327	\$ 4,068,049	-	(166,810)
General Revenues:				
Taxes:				
Property taxes.....			25,119,660	-
Sales and replacement taxes.....			9,585,565	-
Other taxes.....			8,022,558	-
Licenses and permits.....			726,536	-
Intergovernmental revenues.....			1,913,955	-
Earnings on investments.....			470,441	3,417
Miscellaneous.....			1,350,302	-
Transfers.....			(1,189,618)	(33,622)
Total General Revenues and Transfers.....			45,999,399	(30,205)
Change in Net Assets.....			(3,104,268)	(197,015)
Net Assets – Beginning of Year.....			85,118,397	7,557,807
Net Assets – Ending of Year.....			<u>\$82,014,129</u>	<u>\$ 7,360,792</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
BALANCE SHEET – GOVERNMENTAL FUNDS
 November 30, 2011

	<u>General Fund</u>	<u>County Health Fund</u>	<u>Pension Code Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and short-term investments	\$ 2,783,456	\$ -	\$ 7,379	\$12,044,606	\$14,835,441
Receivables, net:					
Property taxes.....	14,785,303	1,626,968	4,771,224	4,037,751	25,221,246
Governmental agencies	-	1,372,143	-	1,251,498	2,623,641
Other	4,265,019	15,427	-	193,700	4,474,146
Prepaid contracts.....	83,895	-	-	-	83,895
Due from other funds.....	6,661,199	-	-	8,413,813	15,075,012
Due from fiduciary funds.....	230,483	-	-	121,798	352,281
Inventory.....	<u>97,757</u>	<u>-</u>	<u>-</u>	<u>961,455</u>	<u>1,059,212</u>
TOTAL ASSETS.....	<u>\$28,907,112</u>	<u>\$3,014,538</u>	<u>\$4,778,603</u>	<u>\$27,024,621</u>	<u>\$63,724,874</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable.....	\$ 1,559,345	\$ 107,649	\$ -	\$ 649,963	\$ 2,316,957
Accrued wages.....	1,087,947	186,492	-	207,265	1,481,704
Accrued interest	389,111	27,033	-	15,334	431,478
Self-insurance payable.....	422,953	-	-	-	422,953
Due to other funds.....	6,661,199	4,391,757	-	4,022,056	15,075,012
Deferred property taxes.....	14,785,303	1,626,968	4,771,224	4,037,751	25,221,246
Deferred revenue.....	<u>24,993</u>	<u>1,087</u>	<u>-</u>	<u>-</u>	<u>26,080</u>
Total Liabilities.....	<u>24,930,851</u>	<u>6,340,986</u>	<u>4,771,224</u>	<u>8,932,369</u>	<u>44,975,430</u>
Fund Balance (Deficit):					
Nonspendable.....	181,652	-	-	961,455	1,143,107
Restricted for:					
Special projects	-	-	-	18,684,904	18,684,904
Capital projects	880,105	-	-	-	880,105
Pensions.....	-	-	7,379	-	7,379
Self-funded health insurance.....	7,145,859	-	-	-	7,145,859
Assigned	-	-	-	2,030,991	2,030,991
Unassigned.....	<u>(4,231,355)</u>	<u>(3,326,448)</u>	<u>-</u>	<u>(3,585,098)</u>	<u>(11,142,901)</u>
Total Fund Balance (Deficit).....	<u>3,976,261</u>	<u>(3,326,448)</u>	<u>7,379</u>	<u>18,092,252</u>	<u>18,749,444</u>
TOTAL LIABILITIES AND FUND BALANCE.....	<u>\$28,907,112</u>	<u>\$3,014,538</u>	<u>\$4,778,603</u>	<u>\$27,024,621</u>	<u>\$63,724,874</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS**
 November 30, 2011

Total Fund Balance for Governmental Funds (Statement 3).....		\$18,749,444
Total net assets reported for governmental activities in the Statement of Net Assets is different because:		
Capital assets used in government activities are not financial resources and therefore are not reported in the funds.		
These assets consist of:		
Land.....	3,997,777	
Land improvements.....	387,380	
Buildings, net.....	36,255,747	
Building improvements, net.....	1,588,596	
Vehicles, net.....	697,946	
Maintenance equipment, net.....	1,838,532	
Infrastructure, net.....	31,248,137	
Office equipment, net.....	566,843	
Computer equipment, net.....	1,950,730	
Other equipment, net.....	241,476	
Software, net.....	46,882	
Construction in progress.....	<u>4,489,600</u>	
 Total Capital Assets.....		 83,309,646
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities – both current and long-term – are reported in the Statement of Net Assets. Balances at November 30, 2011 are:		
Government lease obligations.....	(606,738)	
Bonds payable.....	(12,970,000)	
Mortgage loan.....	(385,338)	
Compensated absences.....	(5,146,344)	
Accrued other post employment benefits.....	<u>(936,541)</u>	
 Total Long-Term Liabilities.....		 (20,044,961)
 Total Net Assets of Governmental Activities (Statement 1)		 <u>\$82,014,129</u>

See accompanying notes to the basic financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**
For The Year Ended November 30, 2011

	<u>General Fund</u>	<u>County Health Fund</u>	<u>Pension Code Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Property taxes	\$14,741,532	\$ 1,622,152	\$ 4,757,097	\$ 3,998,879	\$25,119,660
Licenses and permits.....	321,781	404,755	-	-	726,536
Fees, fines, and forfeitures	13,439,941	2,387,802	-	3,498,564	19,326,307
Sales and replacement taxes.....	9,585,565	-	-	-	9,585,565
Other taxes	2,788,567	-	20,322	5,213,669	8,022,558
Intergovernmental	2,351,780	2,177,485	-	3,076,501	7,605,766
Intergovernmental – federal.....	614,921	3,939,434	-	5,909,216	10,463,571
Interest revenue.....	453,331	1,608	-	15,503	470,442
Self-funded health insurance.....	1,324,022	-	-	-	1,324,022
Miscellaneous revenue.....	<u>427,088</u>	<u>109,861</u>	<u>-</u>	<u>694,198</u>	<u>1,231,147</u>
 Total Revenues	<u>46,048,528</u>	<u>10,643,097</u>	<u>4,777,419</u>	<u>22,406,530</u>	<u>83,875,574</u>
EXPENDITURES					
Current:					
General government.....	20,311,239	-	36,207	1,263,635	21,611,081
Public safety	16,964,880	-	-	1,814,962	18,779,842
Highways and roads.....	-	-	-	6,785,227	6,785,227
Judicial.....	10,874,721	-	-	2,731,562	13,606,283
Health and welfare	233,398	10,549,460	-	6,566,206	17,349,064
Capital outlay	10,208,906	-	-	1,824,264	12,033,170
Debt service:					
Principal.....	198,053	35,571	-	477,781	711,405
Interest	<u>817,624</u>	<u>32,172</u>	<u>-</u>	<u>41,124</u>	<u>890,920</u>
 Total Expenditures.....	<u>59,608,821</u>	<u>10,617,203</u>	<u>36,207</u>	<u>21,504,761</u>	<u>91,766,992</u>
Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) (<u>13,560,293</u>) <u>25,894</u> <u>4,741,212</u> <u>901,769</u> (<u>7,891,418</u>)					
OTHER FINANCING SOURCES (USES)					
Operating transfer in	7,640,628	130,000	-	1,828,450	9,599,078
Transfer from component unit	366,274	-	-	-	366,274
Operating transfer out	(4,249,121)	(535,631)	(4,823,078)	(1,214,488)	(10,822,318)
Transfer to component unit.....	(332,652)	-	-	-	(332,652)
Other	<u>154,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,160</u>
 Total Other Financing Sources (Uses)	<u>3,579,289</u>	(<u>405,631</u>)	(<u>4,823,078</u>)	<u>613,962</u>	(<u>1,035,458</u>)
 Net Change in Fund Balance.....	(9,981,004)	(379,737)	(81,866)	1,515,731	(8,926,876)
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>13,957,265</u>	(<u>2,946,711</u>)	<u>89,245</u>	<u>16,576,521</u>	<u>27,676,320</u>
 FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 3,976,261</u>	<u>(\$ 3,326,448)</u>	<u>\$ 7,379</u>	<u>\$18,092,252</u>	<u>\$18,749,444</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**
For The Year Ended November 30, 2011

Net Change in Fund Balances – Total Governmental Funds (Statement 4).....	(\$8,926,876)
The change in net assets reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures.	
However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay and infrastructure additions of \$12,022,592 are greater than depreciation (\$5,749,708) in the current period	
	6,272,884
(Loss) on disposal of fixed assets	(34,605)
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the Statement of Net Assets, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Assets.	
Debt issued:	
Leases payable	\$ -
Bonds payable	-
Repayments:	
Capital lease obligations	690,881
Mortgage loan.....	<u>30,702</u>
Net Adjustment.....	721,583
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.	
Compensated Absences	(200,713)
Accrued Other Post Retirement Benefits	(<u>936,541</u>)
Change in Net Assets of Governmental Activities (Statement 2)	(\$3,104,268)

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
November 30, 2011

Statement 5

	<u>Agency Funds</u>
ASSETS	
Cash and short-term investments	\$ 8,513,155
Investments	1,480,099
Receivables:	
Property taxes	187,460
Other	<u>28,953</u>
 Total Assets.....	 <u>10,209,667</u>
LIABILITIES	
Accounts payable	1,208,742
Bond deposits	2,579,681
Refunds and restitutions.....	33,116
Deferred property tax revenue	187,460
Deferred revenue.....	135,236
Trust funds due others.....	352,282
Due to other funds.....	<u>5,713,150</u>
 Total Liabilities	 <u>10,209,667</u>
 NET ASSETS	 <u>\$ _____</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

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. Industry within the County is primarily agriculture, manufacturing, and retail. Additionally, there are large nonprofit employers, including hospitals, state government, colleges, and other local governments within the County. The County's fiscal year ends on November 30.

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

USE OF ESTIMATES

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the basic financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from these estimates.

PRINCIPLES USED TO DETERMINE REPORTING ENTITY

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

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

Discretely Presented Component Units

The Springfield-Sangamon County Regional Planning Commission (the "Commission") serves as the joint planning body for the City of Springfield (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
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Discretely Presented Component Units (Continued)

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

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

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

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

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

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

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Joint Venture

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

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

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

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

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

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

The government reports the following major governmental funds:

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

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

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

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

BUDGETS AND BUDGETARY ACCOUNTING

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

Budgets are prepared on the modified accrual basis of accounting.

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

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

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2011.

CASH AND SHORT-TERM INVESTMENTS

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

INVESTMENTS

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

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.

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>
Buildings	10-60
Building improvements	10-45
Site improvements	3-50
Equipment	3-25
Infrastructure	5-40

LONG-TERM OBLIGATIONS

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

COMPENSATED ABSENCES

County employees are entitled to certain compensated absences based on their length of employment. Employees may accumulate a maximum of two years of vacation time. Accrued vacation is payable upon termination. Sick leave time is payable upon retirement in a ratio of two days for one day pay out.

EQUITY CLASSIFICATION

Government-Wide Statements:

Net assets are classified and displayed in three components:

- a. Invested in capital assets, net of related debt – 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.
- b. Restricted net assets – Consist of net assets 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.
- c. Unrestricted net assets – All other net assets that do 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 assets prior to the use of unrestricted net assets when an expense is incurred for purposes for which both restricted and unrestricted net assets 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 is a limitation 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.

Proprietary fund net assets are classified the same as in the government-wide statements.

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 city 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
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2011

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

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

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 1 – DEPOSITS AND INVESTMENTS

Following is a reconciliation of deposits and investments as of November 30, 2011:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Total</u>
Statement of Net Assets:			
Cash and cash equivalents	\$14,835,441	\$ 4,101,170	\$18,936,611
Statement of Fiduciary Net Assets:			
Cash and cash equivalents	8,513,155		8,513,155
Investments	<u>1,480,099</u>	<u>-</u>	<u>1,480,099</u>
Total	<u>\$24,828,695</u>	<u>\$ 4,101,170</u>	<u>\$28,929,865</u>
Deposits and Investments:			
Bank deposits (checking, savings and certificates of deposit)			\$ 7,476,142
Investments			21,446,883
Cash on hand			<u>6,840</u>
Total			<u>\$28,929,865</u>

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, 2011, none of the County's total bank balance of \$7,476,142 (total book balance was \$9,498,052) was exposed to custodial credit risk.

Custodial Credit Risk – Investments. The County's investments of \$21,446,883 as of November 30, 2011 consisted of amounts held in The Illinois Funds which is an external local government investment pool (\$4,325,064), and in money market mutual funds accounts (\$17,121,819).

Investments are exposed to custodial credit risk if the securities are uninsured, unregistered or held by a counterparty or its agent but not in the government's name. The County does not have a custodial credit risk policy for investments.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County has no policy regarding credit risk. As of November 30, 2011, the County's investment in external local government investment pool was rated AAAM by Standard & Poor's. Ratings are not required for money market accounts.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At November 30, 2011, the County had no concentration of credit risk.

Interest Rate Risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. As of November 30, 2011, the average maturity of the underlying investments in the external local government investment pool was less than 60 days.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 2 – CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2011 was as follows:

<u>Primary Government</u>	<u>Beginning</u>			<u>Ending</u>
Governmental activities:	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Capital assets not being depreciated:				
Land	\$ 3,047,367	\$ 950,410	\$ -	\$ 3,997,777
Construction in progress	<u>1,747,143</u>	<u>3,093,859</u>	(<u>351,403</u>)	<u>4,489,599</u>
Total capital assets not being depreciated	<u>4,794,510</u>	<u>4,044,269</u>	(<u>351,403</u>)	<u>8,487,376</u>
Capital assets being depreciated:				
Land improvements	369,830	133,315	-	503,145
Buildings	51,507,576	5,803,912	-	57,311,489
Building improvements	416,154	1,343,365	-	1,759,518
Vehicles	4,063,104	248,814	(199,161)	4,112,757
Maintenance equipment	4,838,474	243,475	(217,827)	4,864,122
Infrastructure	89,708,869	261,094	(58,886)	89,911,078
Office equipment	1,384,042	10,396	-	1,394,437
Computer equipment	6,336,532	107,758	-	6,444,290
Software	425,240	-	-	425,240
Other equipment	<u>582,831</u>	<u>177,595</u>	(<u>49,000</u>)	<u>711,426</u>
Total capital assets being depreciated	<u>159,632,652</u>	<u>8,329,724</u>	(<u>524,874</u>)	<u>167,437,502</u>
Less accumulated depreciation for:				
Land improvements	98,565	17,200	-	115,765
Buildings	19,774,083	1,281,659	-	21,055,742
Building improvements	118,603	52,320	-	170,923
Vehicles	3,319,314	267,939	(172,443)	3,414,810
Maintenance equipment	2,972,908	265,090	(212,408)	3,025,590
Infrastructure	55,502,203	3,217,154	(56,418)	58,662,939
Office equipment	781,195	46,399	-	827,594
Computer equipment	3,959,613	533,947	-	4,493,560
Software	359,925	18,433	-	378,358
Other equipment	<u>469,384</u>	<u>49,567</u>	(<u>49,000</u>)	<u>469,951</u>
Total accumulated depreciation	<u>87,355,793</u>	<u>5,749,708</u>	(<u>490,269</u>)	<u>92,615,232</u>
Total capital assets being depreciated, net	<u>72,276,859</u>	<u>2,580,016</u>	(<u>34,605</u>)	<u>74,822,270</u>
Governmental activities capital assets, net	<u>\$ 77,071,369</u>	<u>\$ 6,624,285</u>	(<u>\$ 386,008</u>)	<u>\$ 83,309,646</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 2 – CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 671,677
Public safety	1,087,162
Highways and roads	3,557,725
Judicial	380,762
Health and welfare	<u>52,382</u>
 Total depreciation expense – governmental activities	 <u>\$5,749,708</u>

Discretely Presented Component Units

Activity for the capital assets of the component units for the year ended November 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Building	\$2,458,891	\$ -	\$ -	\$2,458,891
Equipment	<u>5,199,971</u>	<u>106,799</u>	<u>-</u>	<u>5,306,770</u>
Total capital assets being depreciated	<u>7,658,862</u>	<u>106,799</u>	<u>-</u>	<u>7,765,661</u>
Less accumulated depreciation for:				
Buildings	(304,734)	(63,048)	-	(367,782)
Equipment	<u>(3,931,759)</u>	<u>(558,089)</u>	<u>-</u>	<u>(4,489,848)</u>
Total accumulated depreciation	<u>(4,236,493)</u>	<u>(621,137)</u>	<u>-</u>	<u>(4,857,630)</u>
Total capital assets being depreciated, net	<u>3,422,369</u>	<u>(514,338)</u>	<u>-</u>	<u>2,908,031</u>
Component units capital assets, net	<u>\$3,422,369</u>	<u>(\$514,338)</u>	<u>\$ -</u>	<u>\$2,908,031</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2011 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Fiduciary Fund	\$ 230,483
Non-Major Governmental Funds	Fiduciary Fund	<u>121,798</u>
		<u>\$ 352,281</u>

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

NOTE 4 – LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$12,970,000	\$ -	\$ -	\$12,970,000	\$ 250,000
Capital lease obligations	1,297,619	-	(690,881)	606,738	224,838
Mortgage loan	416,040	-	(30,702)	385,338	35,525
Compensated absences	<u>4,945,631</u>	<u>200,713</u>	<u>-</u>	<u>5,146,344</u>	<u>1,286,581</u>
Total long-term debt	<u>\$19,629,290</u>	<u>\$200,713</u>	<u>(\$721,583)</u>	<u>\$19,108,420</u>	<u>\$1,796,944</u>

General obligation bonds - The County issues 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, 2011, 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 semi-annual 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 \$3,918,582 through the fiscal year ended November 30, 2011.

General obligation bonds payable reported on the government-wide Statement of Net Assets at November 30, 2011 are comprised of the following individual issues:

Governmental Activities:

General obligation bonds, 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% to 7.200% (before the federal subsidy).	<u>\$12,970,000</u>
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Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 4 – LONG-TERM DEBT (CONTINUED)

Debt service requirements on long-term debt at November 30, 2011 are as follows:

Fiscal Year Ending November 30,	Governmental Activities					
	Bonds Payable		Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 250,000	\$ 811,613	\$224,838	\$ 20,377	\$ 33,524	\$ 12,042
2013	280,000	802,963	127,300	11,266	34,572	10,994
2014	310,000	791,863	127,300	7,510	35,652	9,914
2015	345,000	777,900	127,300	3,756	36,766	8,800
2016-2020	2,365,000	3,566,938	-	-	206,954	37,666
2021-2025	3,740,000	2,668,359	-	-	37,869	1,923
2026-2030	<u>5,680,000</u>	<u>1,079,558</u>	-	-	-	-
Total	<u>\$12,970,000</u>	<u>\$10,499,194</u>	<u>\$606,738</u>	<u>\$ 42,909</u>	<u>\$385,337</u>	<u>\$ 81,339</u>

NOTE 5 – COMPENSATED ABSENCES

At November 30, 2011, 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 \$5,146,344 for the primary government. Compensated absences are generally liquidated by the General Fund.

NOTE 6 – PROPERTY TAXES

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

	Maximum Rate	2010 Actual Rate
General Fund	N/A	.3652
Insurance Liability Fund	N/A	.0392
County Highway Fund	.2000	.0459
County Bridge Fund	.2500	.0168
Matching Fund	.0500	.0249
County Health Fund	.0750	.0445
Juvenile Center Fund	.0100	.0131
Pension Code Fund	N/A	.1305
Veterans' Assistance Fund	.0400	.0055
Child Advocacy Fund	.0040	.0035
Extension Education Fund	.0500	<u>.0049</u>
Total		<u>.6940</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, 2011, the County has \$25,194,243 of deferred property tax revenue, including \$187,477 reflected in the agency funds.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 7 – TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2011 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major funds:		
General	\$5,956,494	\$1,317,787
County Health	130,000	535,631
Pension Code	-	4,823,078
Nonmajor governmental funds	<u>1,187,787</u>	<u>597,785</u>
Totals	<u>\$7,274,281</u>	<u>\$7,274,281</u>

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

The composition of transfers between the primary government and component units for the year ended November 30, 2011 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary government:		
Major funds:		
General	\$ 366,274	\$ 332,652
Component units	<u>332,652</u>	<u>366,274</u>
Totals	<u>\$ 698,926</u>	<u>\$ 698,926</u>
Primary government:		
Major funds:		
General	\$ -	\$1,585,709
Pension	23,960	-
Non-major funds:		
Fiduciary Funds	<u>1,585,709</u>	<u>23,960</u>
Totals	<u>\$1,609,669</u>	<u>\$1,609,669</u>

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

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 8 – RETIREMENT PLAN – ELECTED COUNTY OFFICIAL PLAN

Plan Description. The County's defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County annual required contribution rate for calendar year 2011 was 33.57 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For required contribution for calendar year 2011 was \$260,212. (If you made additional payment toward your unfunded amount, add this payment to your actual contributions and recalculate the percentage of APC contributed.)

Three-Year Trend Information for the Elected County Official Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/11	260,212	100%	\$0*
12/31/10	294,800	100%	0
12/31/09	311,234	100%	0

*If you utilized the phase-in contribution rate, the net pension obligation will have to be calculated.

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Elected County Official plan was 44.34 percent funded. The actuarial accrued liability for benefits was \$4,052,214 and the actuarial value of assets was \$1,796,848, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,255,366. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$775,132 and the ratio of the UAAL to the covered payroll was .291 percent.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2011

NOTE 8 – RETIREMENT PLAN – ELECTED COUNTY OFFICIAL PLAN (CONTINUED)

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

NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN – REGULAR EMPLOYEES

Plan Description. The County's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2011 used by the employer was 11.76 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2011 was 12.77 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For calendar year ending December 31, 2011, the County's actual contributions for pension cost of for the Regular plan were \$3,057,869. Its required contribution for calendar year 2011 was \$3,320,492. (If you made an additional payment toward your unfunded amount, add this payment to your actual contributions and recalculate the percentage of APC contributed.)

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/11	3,320,492	92%	\$0*
12/31/10	2,963,650	92%	0
12/31/09	2,563,195	100%	0

*If you utilized the phase-in contribution rate, the net pension obligation will have to be calculated.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

**NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN – REGULAR EMPLOYEES
(CONTINUED)**

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your County Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 67.65 percent funded. The actuarial accrued liability for benefits was \$76,307,472 and the actuarial value of assets was \$51,623,695, resulting in an underfunded actuarial accrued liability (UAAL) of \$24,683,777. The covered payroll for the calendar year 2011 (annual payroll of active employees covered by the plan) was \$26,002,288 and the ratio of the UAAL to the covered payroll was 95 percent.

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

**NOTE 10 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –
SHERIFF'S LAW ENFORCEMENT PERSONNEL**

Plan Description. The County's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained at on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County annual required contribution rate for calendar year 2011 was 29.11 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2011 was \$1,206,120. (If you made an additional payment toward your unfunded amount, add this payment to your actual contributions and recalculate the percentage of APC contributed.)

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

**NOTE 10 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –
SHERIFF'S LAW ENFORCEMENT PERSONNEL (CONTINUED)**

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel Plan

<u>Calendar Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/11	1,206,120	100%	\$0*
12/31/10	1,172,811	98%	0
12/31/09	1,161,415	100%	0

*If you utilized the phase-in contribution rate, the net pension obligation will have to be calculated.

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your County Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 18.42 percent funded. The actuarial accrued liability for benefits was \$17,451,371 and the actuarial value of assets was \$3,214,264, resulting in an underfunded actuarial accrued liability (UAAL) of \$14,237,107. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$4,143,319 and the ratio of the UAAL to the covered payroll was 344 percent.

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

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description. Sangamon County provides for continuation of health care benefits to employees 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.

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

- 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

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

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% of the cost for their own coverage and 50% of the group cost for dependent coverage. All others contribute 100% 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 2011, 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	Amount as of 11/30/11		
	Law Enforcement	All Other	Total
a. Annual Required Contribution	\$1,339,155	\$ 180,910	\$1,520,065
b. Interest on net OPEB obligation:	-	-	-
c. Adjustment to annual required contribution	-	-	-
d. Annual OPEB cost (expense) (a+b+c)	1,339,155	180,910	1,520,065
e. Contributions made	(513,911)	(69,613)	(583,524)
f. Increase in net OPEB obligation	825,244	111,297	936,541
g. Net OPEB obligation – beginning of year	-	-	-
h. Net OPEB obligation – end of year (f+g)	<u>\$ 825,244</u>	<u>\$ 111,297</u>	<u>\$ 936,541</u>

Funded Status and Funding Progress. As of November 30, 2011, the actuarial accrued liability for benefits was \$16,706,219. The covered payroll was approximately \$24,278,780, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 68.8%.

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 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 2011, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 9% initially, reduced to an ultimate rate of 5% after five years. Rates include a 2.4% general inflation assumption. The Unfunded Accrued Actuarial Liability is being amortized as a level dollar amount over 30 years.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 12 – 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, 2010 to November 30, 2011. The specific/individual excess loss deductible for medical is \$100,000 per covered person with a maximum aggregate benefit of 115% 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.

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2011 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 2011 and 2010 were:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 296,204	\$ 301,409
Claims incurred including IBNRs	5,358,061	4,730,575
Claims paid	(5,231,312)	(4,735,780)
Balance, end of year	<u>\$ 422,953</u>	<u>\$ 296,204</u>

NOTE 13 – CONDUIT DEBT

The County has approved Economic and Industrial Development Bonds totaling \$51,581,235 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 14 – INDIVIDUAL FUND DISCLOSURES

Deficit Fund Balance

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2011:

Court Security	(\$1,259,615)
Help America Vote	(15,207)
Highway Safety Project	(135,707)
Juvenile Center	(2,092,134)
Landfill Water Project	(77,288)
Local Law Enforcement Block Grant	(5,147)

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

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2011

NOTE 14 – INDIVIDUAL FUND DISCLOSURES (CONTINUED)

Excess of Expenditures Over Appropriations

The following funds expended more than their appropriation during the year ended November 30, 2011:

	<u>Budgeted</u>	<u>Actual</u>	<u>Over expended</u>
County Health Fund	\$8,830,992	\$11,152,805	(\$2,321,813)
Community Resources	5,211,950	6,355,377	(1,143,427)
Motor Fuel Tax Fund	1,575,072	2,902,642	(1,327,570)
Court Security	741,018	773,075	(32,057)
County Bridge	552,139	909,080	(356,941)
Narcotic Forfeiture	13,382	42,633	(29,251)
Help America Vote	-	15,334	(15,334)
County Federal Matching	730,105	881,483	(151,378)
Highway Safety	96,035	99,874	(3,839)
PTI Training	142,933	161,660	(18,727)
Long Range Planning	131,734	196,466	(64,732)
Narcotics Enforcement – Federal	5,000	45,077	(40,077)
BAB Project Fund	7,881,787	8,562,916	(681,129)
Bond Certificate Fund	622,682	815,262	(192,580)

NOTE 15 – CONTINGENCIES

As of November 30, 2011, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the financial statements of the County.

As discussed on page 1, a sub-recipient of Sangamon County, Illinois has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been reported to appropriate officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the financial statements for possible federal claims for refunds of those grant monies.

NOTE 16 – INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2011 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$83,309,646
Less:	
Capital equipment leases	(606,738)
Mortgage loan	(385,338)
Bonds	(12,970,000)
Investment in capital assets, net of related debt	<u>\$69,347,570</u>

Sangamon County, Illinois
SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – ELECTED COUNTY OFFICIALS
For The Year Ended November 30, 2011

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 03061E

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)
12/31/11	1,796,848	4,052,214	2,255,366	44.34%	775,132	290.97%
12/31/10	1,773,437	4,224,163	2,450,726	41.98%	868,593	282.15%
12/31/09	1,713,850	4,374,291	2,660,441	39.18%	857,394	310.29%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$1,691,184. On a market basis, the funded ratio would be 41.73%.

**SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – OTHER QUALIFIED EMPLOYEES
For The Year Ended November 30, 2011**

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 36061R

FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (ALL) ---Entry Age (b)</u>	<u>Unfunded ALL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/11	51,623,695	76,307,472	24,683,777	67.65%	26,002,288	94.93%
12/31/10	49,293,763	71,498,260	22,204,497	68.94%	25,417,237	87.36%
12/31/09	46,128,553	67,116,519	20,987,966	68.73%	26,370,318	79.59%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$48,790,015. On a market basis, the funded ratio would be 63.94%.

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – SHERIFF'S LAW ENFORCEMENT PERSONNEL
For The Year Ended November 30, 2011

(Unaudited – See Accompanying Independent Auditor's Report)

County Employer Number: 03061S

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)
12/31/11	3,214,264	17,451,371	14,237,107	18.42%	4,143,319	343.62%
12/31/10	2,611,173	18,055,684	15,444,511	14.46%	4,345,353	355.43%
12/31/09	4,662,825	18,744,143	14,081,318	24.88%	4,781,454	294.50%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$2,107,462. On a market basis, the funded ratio would be 12.08%.

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 For The Year Ended November 30, 2011

(Unaudited – See Accompanying Independent Auditor’s Report)

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)
11/30/11	\$0	\$16,706,219	\$16,706,219	0%	\$24,278,780

BUDGETARY COMPARISON SCHEDULE – COUNTY GENERAL FUND

For The Year Ended November 30, 2011

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$15,000,883	\$14,785,302	\$14,741,532
Licenses and permits.....	296,700	296,700	321,781
Fees, fines and forfeitures.....	13,688,646	13,688,646	13,439,941
Sales and replacement taxes.....	8,280,000	8,280,000	9,585,565
Other taxes.....	3,605,000	3,605,000	2,788,567
Intergovernmental.....	3,054,417	3,188,237	2,966,701
Interest revenue.....	60,627	60,627	453,331
Self-funded health insurance.....	1,323,723	1,323,723	1,324,022
Miscellaneous revenue.....	<u>1,050,235</u>	<u>1,126,785</u>	<u>427,088</u>
 Total Revenues.....	 <u>46,360,231</u>	 <u>46,355,020</u>	 <u>46,048,528</u>
EXPENDITURES			
Current:			
General government.....	21,525,557	21,803,617	20,311,239
Public safety.....	16,120,707	16,536,054	16,964,880
Judicial.....	9,959,520	10,335,429	10,874,721
Health and welfare.....	234,222	234,222	233,398
Capital outlay.....	1,472,743	8,129,497	10,208,906
Debt service:			
Principal.....	360,709	360,709	198,053
Interest.....	<u>19,040</u>	<u>19,040</u>	<u>817,624</u>
 Total Expenditures.....	 <u>49,692,498</u>	 <u>57,418,568</u>	 <u>59,608,821</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 (<u>3,332,267</u>)	 (<u>11,063,548</u>)	 (<u>13,560,293</u>)
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	3,679,554	-	3,425,129
Other financing sources.....	<u>-</u>	<u>-</u>	<u>154,160</u>
 Total Other Financing Sources (Uses).....	 <u>3,679,554</u>	 <u>-</u>	 <u>3,579,289</u>
 NET CHANGE IN FUND BALANCES.....	 <u>\$ 347,287</u>	 <u>(\$11,063,548)</u>	 <u>(9,981,004)</u>
 FUND BALANCE, BEGINNING OF YEAR.....			 13,957,265
 FUND BALANCE, END OF YEAR.....			 <u>\$ 3,976,261</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY HEALTH DEPARTMENT FUND
 For The Year Ended November 30, 2011

Schedule 6

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$ 1,643,561	\$ 1,626,968	\$ 1,622,152
Licenses and permits.....	474,613	474,613	404,755
Fees, fines and forfeitures.....	2,562,692	2,562,692	2,387,802
Intergovernmental.....	3,690,282	3,690,282	2,177,485
Intergovernmental – federal.....	-	-	3,939,434
Interest income.....	-	-	1,608
Miscellaneous revenue.....	<u>64,712</u>	<u>64,712</u>	<u>109,861</u>
 Total Revenues.....	 <u>8,435,860</u>	 <u>8,419,267</u>	 <u>10,643,097</u>
EXPENDITURES			
Current:			
Health and welfare.....	8,246,437	8,246,437	10,549,460
Debt service:			
Principal.....	48,924	48,924	35,571
Interest.....	<u>-</u>	<u>-</u>	<u>32,172</u>
 Total Expenditures.....	 <u>8,295,361</u>	 <u>8,295,361</u>	 <u>10,617,203</u>
 Excess Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 140,499	 123,906	 25,894
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	(<u>405,631</u>)	(<u>405,631</u>)	(<u>405,631</u>)
 NET CHANGE IN FUND BALANCES.....	 (\$ <u>265,132</u>)	 (\$ <u>281,725</u>)	 (<u>379,737</u>)
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....			(<u>2,946,711</u>)
 FUND BALANCE (DEFICIT), END OF YEAR.....			 (\$ <u>3,326,448</u>)

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – PENSION CODE FUND
 For The Year Ended November 30, 2011

Schedule 7

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$ 4,824,292	\$ 4,824,292	\$ 4,757,097
Other taxes	<u> -</u>	<u> -</u>	<u>20,322</u>
Total Revenues	<u>4,824,292</u>	<u>4,824,292</u>	<u>4,777,419</u>
EXPENDITURES			
Current:			
General government	<u>1,214</u>	<u>1,214</u>	<u>36,207</u>
Excess Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	4,823,078	4,823,078	4,741,212
OTHER FINANCING SOURCES (USES)			
Net transfers between funds	(<u>4,823,078</u>)	(<u>4,823,078</u>)	(<u>4,823,078</u>)
NET CHANGE IN FUND BALANCES	\$ <u> -</u>	<u> -</u>	(<u>81,866</u>)
FUND BALANCE, BEGINNING OF YEAR			<u>89,245</u>
FUND BALANCE, END OF YEAR			\$ <u>7,379</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET – GENERAL FUND
 November 30, 2011

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Build America Bonds</u>	<u>Recovery Zone Economic Development Bonds</u>	<u>Bond Certificate</u>	<u>Total General Fund</u>
ASSETS							
Cash and short-term investments.....	\$ 6,640	-	\$ 1,427,158	\$ 502,416	\$ 666,456	\$ 180,785	\$ 2,783,455
Receivables, net:							
Property taxes.....	13,352,108	1,433,195	-	-	-	-	14,785,303
Other.....	4,421,844	63,835	9,824	-	-	-	4,495,503
Prepaid contracts	83,895	-	-	-	-	-	83,895
Due from other funds.....	-	-	6,661,199	-	-	-	6,661,199
Inventory	97,757	-	-	-	-	-	97,757
TOTAL ASSETS	<u>\$17,962,244</u>	<u>\$1,497,030</u>	<u>\$8,098,181</u>	<u>\$502,416</u>	<u>\$666,456</u>	<u>\$180,785</u>	<u>\$28,907,112</u>
Liabilities and Fund Balance							
LIABILITIES							
Accounts payable	\$ 475,628	\$ 265,581	\$ 529,369	\$ 21,980	\$ 266,787	-	\$ 1,559,345
Accrued wages	1,081,310	6,637	-	-	-	-	1,087,947
Accrued interest.....	2,602	-	-	-	-	386,509	389,111
Self-insurance payable.....	-	-	422,953	-	-	-	422,953
Due to other funds	5,103,586	1,557,613	-	-	-	-	6,661,199
Deferred revenue.....	24,993	-	-	-	-	-	24,993
Deferred property taxes	13,352,108	1,433,195	-	-	-	-	14,785,303
Total Liabilities	<u>20,040,227</u>	<u>3,263,026</u>	<u>952,322</u>	<u>21,980</u>	<u>266,787</u>	<u>386,509</u>	<u>24,930,851</u>
FUND BALANCE							
Nonspendable	181,652	-	-	-	-	-	181,652
Restricted for capital projects.....	-	-	-	480,436	399,669	-	880,105
Reserved for self-funded health insurance	-	-	7,145,859	-	-	-	7,145,859
Assigned	-	-	-	-	-	-	-
Unassigned	(2,259,635)	(1,765,996)	-	-	-	(205,724)	(4,231,355)
Total Fund Balance (Deficit).....	<u>(2,077,983)</u>	<u>(1,765,996)</u>	<u>7,145,859</u>	<u>480,436</u>	<u>399,669</u>	<u>(205,724)</u>	<u>3,976,261</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$17,962,244</u>	<u>\$1,497,030</u>	<u>\$8,098,181</u>	<u>\$502,416</u>	<u>\$666,456</u>	<u>\$180,785</u>	<u>\$28,907,112</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES – GENERAL FUND**
 For The Year Ended November 30, 2011

	County General Corporate	Insurance Liability	Self- Insured	Build America Bonds	Recovery		Total General Fund
					Zone Economic Development Bonds	Bond Certificate	
REVENUES							
Property taxes.....	\$13,312,580	\$1,428,952	\$ -	\$ -	\$ -	\$ -	\$14,741,532
Licenses and permits.....	321,781	-	-	-	-	-	321,781
Fees, fines and forfeitures.....	6,288,581	30,867	7,120,493	-	-	-	13,439,941
Sales and replacement taxes.....	9,585,565	-	-	-	-	-	9,585,565
Other taxes.....	2,788,567	-	-	-	-	-	2,788,567
Intergovernmental	1,981,455	83,800	-	-	-	286,525	2,351,780
Intergovernmental – federal.....	614,921	-	-	-	-	-	614,921
Interest revenue	448,810	11	4,072	281	151	6	453,331
Self-funded health insurance	-	1,324,022	-	-	-	-	1,324,022
Miscellaneous revenue	362,938	64,150	-	-	-	-	427,088
Total Revenues	35,705,198	2,931,802	7,124,565	281	151	286,531	46,048,528

EXPENDITURES

Current:							
General government	10,273,890	3,470,125	6,566,867	357	-	-	20,311,239
Public safety	16,964,880	-	-	-	-	-	16,964,880
Judicial	10,874,721	-	-	-	-	-	10,874,721
Health and welfare	233,398	-	-	-	-	-	233,398
Capital outlay	195,723	-	-	8,657,838	1,355,345	-	10,208,906
Debt service:							
Principal	198,053	-	-	-	-	-	198,053
Interest.....	2,362	-	-	-	-	815,262	817,624
Total Expenditures	38,743,027	3,470,125	6,566,867	8,658,195	1,355,345	815,262	59,608,821

Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	(3,037,829)	(538,323)	557,698	(8,657,914)	(1,355,194)	(528,731)	(13,560,293)
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Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES – GENERAL FUND, Cont'd**
 For The Year Ended November 30, 2011

	County General Corporate	Insurance Liability	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Total General Fund
OTHER FINANCING SOURCES (USES)							
Operating transfer in.....	\$ 7,088,293	\$ 100,000	-	-	-	\$ 452,335	\$ 7,640,628
Transfer from component unit.....	366,274	-	-	-	-	-	366,274
Operating transfer out.....	(3,355,830)	(893,291)	-	-	-	-	(4,249,121)
Transfers to component unit.....	(332,652)	-	-	-	-	-	(332,652)
Other.....	<u>154,160</u>	-	-	-	-	-	<u>154,160</u>
Total Other Financing Sources (Uses)	<u>3,920,245</u>	<u>(793,291)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,335</u>	<u>3,579,289</u>
NET CHANGE IN FUND BALANCE.....	882,416	(1,331,614)	557,698	(8,657,914)	(1,355,194)	(76,396)	(9,981,004)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	(2,960,399)	(434,382)	6,588,161	9,138,350	1,754,863	(129,328)	13,957,265
FUND BALANCE (DEFICIT), END OF YEAR.....	(\$ 2,077,983)	(\$ 1,765,996)	\$ 7,145,859	\$ 480,436	\$ 399,669	(\$ 205,724)	\$ 3,976,261

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2011

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT			
County General:			
Personnel	\$ -	\$ -	\$ 341,344
A.T.W. pay	85,500	85,500	42,389
Contractual services.....	93,187	93,187	89,783
Interest allocation	<u>83,326</u>	<u>83,326</u>	(<u>14,152</u>)
 Total County General.....	 <u>262,013</u>	 <u>262,013</u>	 <u>459,364</u>
 Auditor:			
Personnel	259,810	259,810	261,813
Commodities	951	951	1,020
Contractual services.....	7,797	7,797	6,649
New equipment less than \$5,000.....	<u>1,000</u>	<u>1,000</u>	<u>-</u>
 Total Auditor.....	 <u>269,558</u>	 <u>269,558</u>	 <u>269,482</u>
 County Board:			
Personnel	522,495	522,495	524,885
Commodities	1,425	1,425	2,420
Contractual services.....	14,568	14,568	15,263
New equipment less than \$5,000.....	<u>903</u>	<u>903</u>	<u>-</u>
 Total County Board.....	 <u>539,391</u>	 <u>539,391</u>	 <u>542,568</u>
 Finance Miscellaneous:			
Personnel	117,286	117,286	117,259
Contractual services.....	716,716	560,624	362,464
Commodities	20,900	20,900	2,314
Equipment less than \$5,000.....	451	451	-
Miscellaneous.....	<u>-</u>	<u>-</u>	<u>1,536</u>
 Total Finance Miscellaneous	 <u>855,353</u>	 <u>699,261</u>	 <u>483,573</u>
 Building and Grounds:			
Personnel	467,493	467,493	531,282
Commodities	92,150	92,150	92,900
Contractual services.....	2,453,418	2,453,418	1,951,450
Capital expenditures	4,513	4,513	19,197
Equipment less than \$5,000.....	1,900	1,900	653
Uniforms.....	<u>3,881</u>	<u>3,881</u>	<u>6,073</u>
 Total Building and Grounds.....	 <u>3,023,355</u>	 <u>3,023,355</u>	 <u>2,601,555</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2011

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Information Systems:			
Personnel	\$ 824,247	\$ 832,249	\$ 829,893
Commodities	10,285	10,285	11,353
Contractual services.....	206,227	206,227	179,532
New equipment.....	8,300	8,300	-
New equipment less than \$5,000.....	1,900	1,900	1,492
Data cable	1,900	1,900	-
Software less than \$500.....	<u>-</u>	<u>-</u>	<u>1,122</u>
Total Information Systems.....	<u>1,052,859</u>	<u>1,060,861</u>	<u>1,023,392</u>
Election Fund:			
Personnel	433,181	433,181	445,967
Commodities	6,769	6,769	8,764
Contractual services.....	641,768	641,768	546,440
New Equipment.....	<u>-</u>	<u>-</u>	<u>21,045</u>
Total Election Fund.....	<u>1,081,718</u>	<u>1,081,718</u>	<u>1,022,216</u>
Central Service:			
Personnel	225,376	225,376	214,298
Commodities	22,563	22,563	45,396
Contractual services.....	<u>21,090</u>	<u>21,090</u>	<u>28,278</u>
Total Central Service	<u>269,029</u>	<u>269,029</u>	<u>287,972</u>
County Clerk:			
Personnel	394,241	394,241	403,968
Commodities	2,257	2,257	4,340
Contractual services.....	<u>30,670</u>	<u>30,670</u>	<u>30,888</u>
Total County Clerk	<u>427,168</u>	<u>427,168</u>	<u>439,196</u>
Recorder:			
Personnel	497,871	497,871	504,579
Commodities	7,000	7,000	5,031
Contractual services.....	<u>21,770</u>	<u>21,770</u>	<u>23,435</u>
Total Recorder	<u>526,641</u>	<u>526,641</u>	<u>533,045</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2011

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Treasurer:			
Personnel	\$ 572,412	\$ 572,412	\$ 582,774
Commodities	3,990	3,990	1,463
Contractual services.....	<u>11,400</u>	<u>11,400</u>	<u>693</u>
Total Treasurer.....	<u>587,802</u>	<u>587,802</u>	<u>584,930</u>
Supervisor of Assessments:			
Personnel	699,849	699,849	692,983
Commodities	7,221	7,221	2,266
Contractual services.....	<u>77,537</u>	<u>77,537</u>	<u>56,937</u>
Total Supervisor of Assessments	<u>784,607</u>	<u>784,607</u>	<u>752,186</u>
Fleet Maintenance:			
Personnel	<u>462,824</u>	<u>462,824</u>	<u>477,483</u>
Regional Office of Education:			
Personnel	206,114	206,114	216,725
Commodities	2,816	2,816	821
Contractual services.....	<u>14,126</u>	<u>14,126</u>	<u>4,038</u>
Total Regional Office of Education	<u>223,056</u>	<u>223,056</u>	<u>221,584</u>
Insurance Liability:			
Personnel	220,038	268,438	267,046
Commodities	-	-	60
Interest.....	-	-	546
Contractual services.....	<u>2,635,621</u>	<u>3,013,371</u>	<u>3,202,473</u>
Total Insurance Liability.....	<u>2,855,659</u>	<u>3,281,809</u>	<u>3,470,125</u>
Self-Insured:			
Self-funded health insurance	<u>7,589,524</u>	<u>7,589,524</u>	<u>6,566,867</u>
Build America Bonds:			
Contractual services.....	<u>-</u>	<u>-</u>	<u>358</u>
State stamp purchase.....	<u>715,000</u>	<u>715,000</u>	<u>575,344</u>
TOTAL GENERAL GOVERNMENT	<u>21,525,557</u>	<u>21,803,617</u>	<u>20,311,239</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2011

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
PUBLIC SAFETY			
Sheriff:			
Personnel	\$14,213,020	\$14,213,020	\$14,644,630
Commodities	569,358	569,358	601,533
Contractual services.....	1,046,720	1,400,957	1,361,092
New equipment.....	18,953	18,953	43,724
Interest.....	-	-	117
Uniforms.....	40,613	40,613	21,376
New equipment less than \$5,000.....	<u>4,061</u>	<u>4,061</u>	<u>2,593</u>
Total Sheriff.....	<u>15,892,725</u>	<u>16,246,962</u>	<u>16,675,065</u>
Office of Emergency Management:			
Personnel	167,390	167,390	164,547
Commodities	2,000	2,000	1,985
Contractual services.....	57,900	119,010	117,178
New clothing	192	192	-
New equipment less than \$5,000.....	<u>500</u>	<u>500</u>	<u>6,105</u>
Total Office of Emergency Management.....	<u>227,982</u>	<u>289,092</u>	<u>289,815</u>
TOTAL PUBLIC SAFETY	<u>16,120,707</u>	<u>16,536,054</u>	<u>16,964,880</u>
JUDICIAL			
Circuit Court:			
Personnel	173,564	165,574	165,689
Contractual services.....	<u>166,178</u>	<u>219,917</u>	<u>232,577</u>
Total Circuit Court.....	<u>339,742</u>	<u>385,491</u>	<u>398,266</u>
Public Defender:			
Personnel	929,903	949,903	940,206
Commodities	3,769	3,769	4,894
New equipment.....	-	-	528
Contractual services.....	<u>67,559</u>	<u>67,559</u>	<u>60,724</u>
Total Public Defender.....	<u>1,001,231</u>	<u>1,021,231</u>	<u>1,006,352</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2011

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL (CONTINUED)			
Coroner:			
Personnel	\$ 154,781	\$ 358,082	\$ 330,103
Commodities	1,481	2,962	3,398
Contractual services.....	105,378	210,756	343,842
New equipment.....	<u>-</u>	<u>-</u>	<u>682</u>
Total Coroner	<u>261,640</u>	<u>571,800</u>	<u>678,025</u>
Deputy Merit Commission:			
Personnel	14,336	14,336	8,788
Contractual services.....	<u>5,437</u>	<u>5,437</u>	<u>4,174</u>
Total Deputy Merit Commission	<u>19,773</u>	<u>19,773</u>	<u>12,962</u>
Court Services:			
Personnel	2,632,473	2,632,473	2,561,413
Contractual services.....	<u>61,060</u>	<u>61,060</u>	<u>98,984</u>
Total Court Services	<u>2,693,533</u>	<u>2,693,533</u>	<u>2,660,397</u>
Circuit Clerk:			
Personnel	2,410,921	2,410,921	2,380,775
Commodities	19,000	19,000	17,040
Contractual services.....	62,016	62,016	46,034
New equipment less than \$500.....	-	-	5,058
New equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>18,661</u>
Total Circuit Clerk	<u>2,491,937</u>	<u>2,491,937</u>	<u>2,467,568</u>
States Attorney:			
Personnel	3,079,238	3,079,238	3,037,167
Commodities	6,588	6,588	11,649
Equipment less than \$500.....	-	-	576
Contractual services.....	<u>65,838</u>	<u>65,838</u>	<u>93,264</u>
Total States Attorney	<u>3,151,664</u>	<u>3,151,664</u>	<u>3,142,656</u>
Juvenile Center:			
Commodities	-	-	1,058
Contractual services.....	<u>-</u>	<u>-</u>	<u>507,437</u>
Total Juvenile Center	<u>-</u>	<u>-</u>	<u>508,495</u>
TOTAL JUDICIAL	<u>9,959,520</u>	<u>10,335,429</u>	<u>10,874,721</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2011

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
HEALTH AND WELFARE			
Building/Zoning:			
Personnel	\$ 219,970	\$ 219,970	\$ 223,426
Commodities	2,400	2,400	1,388
Contractual services.....	11,852	11,852	8,084
New equipment.....	<u> -</u>	<u> -</u>	<u> 500</u>
TOTAL HEALTH AND WELFARE	<u> 234,222</u>	<u> 234,222</u>	<u> 233,398</u>
CAPITAL OUTLAY			
General and administrative	1,472,743	7,976,787	10,051,825
Judicial	-	-	8,026
Public safety.....	<u> -</u>	<u> 152,710</u>	<u> 149,055</u>
TOTAL CAPITAL OUTLAY	<u> 1,472,743</u>	<u> 8,129,497</u>	<u> 10,208,906</u>
DEBT SERVICE			
Principal	360,709	360,709	198,053
Interest.....	<u> 19,040</u>	<u> 19,040</u>	<u> 817,623</u>
TOTAL DEBT SERVICE.....	<u> 379,749</u>	<u> 379,749</u>	<u> 1,015,676</u>
TOTAL EXPENDITURES.....	<u>\$49,692,498</u>	<u>\$57,418,568</u>	<u>\$59,608,821</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2011

	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	\$ 37,215	\$ -	\$ 91,464	\$246,684	\$ 5,236	\$ 36,832	\$ -	\$ 386
Receivables, net:								
Property taxes.....	-	127,964	-	-	-	-	641,226	-
Governmental agencies	-	51,870	-	320,550	-	-	-	-
Other	-	-	3,712	-	-	-	-	-
Due from other funds	-	-	104,776	-	-	-	1,194,693	-
Inventory	-	-	-	-	-	-	-	-
TOTAL ASSETS.....	\$ 37,215	\$ 179,834	\$ 199,952	\$ 557,234	\$ 5,236	\$ 36,832	\$ 1,835,919	\$ 386
Liabilities and Fund Balance (Deficit)								
LIABILITIES								
Accounts payable.....	\$ -	\$ 3,645	\$ 3,323	\$ -	\$ -	\$ -	\$ 27,389	\$ -
Accrued wages.....	-	10,777	-	9,794	-	-	5,272	-
Due to other funds.....	-	7,106	-	-	-	-	-	-
Accrued interest.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	127,964	-	-	-	-	641,226	-
Total Liabilities.....	-	149,492	3,323	9,794	-	-	673,887	-
FUND BALANCE (DEFICIT)								
Nonspendable.....	-	-	-	-	-	-	-	-
Restricted for special projects	37,215	30,342	196,629	557,440	5,236	36,832	1,162,032	386
Assigned	-	-	-	-	-	-	-	-
Unassigned.....	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit).....	37,215	30,342	196,629	557,440	5,236	36,832	1,162,032	386
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT).....	\$ 37,215	\$ 179,834	\$ 199,952	\$ 557,234	\$ 5,236	\$ 36,832	\$ 1,835,919	\$ 386

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2011

	County Highway Fund	County Motor Fuel Tax 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	\$ 200	\$6,347,407	\$ -	\$ -	\$371,931	\$ -	\$ 48,757	\$ 27,687	\$1,140,384
Receivables, net:									
Property taxes.....	1,678,154	-	-	-	-	-	-	-	-
Governmental agencies.....	-	235,351	-	-	-	-	-	-	-
Other	-	-	-	-	176,575	-	1,385	-	1,794
Due from other funds	1,211,758	396	373,925	34,847	-	288,631	-	-	-
Inventory	<u>88,165</u>	<u>873,290</u>	-	-	-	-	-	-	-
TOTAL ASSETS.....	<u>\$2,978,277</u>	<u>\$7,456,444</u>	<u>\$373,925</u>	<u>\$ 34,847</u>	<u>\$548,506</u>	<u>\$288,631</u>	<u>\$ 50,142</u>	<u>\$ 27,687</u>	<u>\$1,142,178</u>
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable.....	\$ 76,250	\$ 328,183	\$ 1,773	\$ -	\$ -	\$ 15,901	\$ -	\$ -	\$ 553
Accrued wages.....	26,235	41,191	-	24,004	-	7,374	-	-	5,002
Due to other funds.....	396	-	-	1,270,458	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Deferred property taxes.....	<u>1,678,154</u>	-	-	-	-	-	-	-	-
Total Liabilities.....	<u>1,781,035</u>	<u>369,374</u>	<u>1,773</u>	<u>1,294,462</u>	-	<u>23,275</u>	-	-	<u>5,555</u>
FUND BALANCE (DEFICIT)									
Nonspendable.....	88,165	873,290	-	-	-	-	-	-	-
Restricted for special projects	568,030	6,137,669	372,152	-	548,506	265,356	50,142	27,687	1,136,623
Assigned	541,047	76,111	-	-	-	-	-	-	-
Unassigned.....	-	-	-	(1,259,615)	-	-	-	-	-
Total Fund Balance (Deficit).....	<u>1,197,242</u>	<u>7,087,070</u>	<u>372,152</u>	<u>(1,259,615)</u>	<u>548,506</u>	<u>265,356</u>	<u>50,142</u>	<u>27,687</u>	<u>1,136,623</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT).....	<u>\$2,978,277</u>	<u>\$7,456,444</u>	<u>\$373,925</u>	<u>\$ 34,847</u>	<u>\$548,506</u>	<u>\$288,631</u>	<u>\$ 50,142</u>	<u>\$ 27,687</u>	<u>\$1,142,178</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2011

	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	Local Law Enforcement Block Grant Fund
ASSETS									
Cash and short-term investments	\$ 127	\$ -	\$ -	\$ 4,896	\$ -	\$ 30,306	\$ -	\$ 137,552	\$ -
Receivables, net:									
Property taxes.....	-	-	-	-	478,950	-	-	-	-
Governmental agencies.....	-	24,550	-	-	480,421	-	-	-	-
Other	-	-	8,700	-	-	-	-	-	-
Due from other funds.....	-	-	1,143,513	-	-	-	-	119,778	-
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS.....	\$ 127	\$ 24,550	\$ 1,152,213	\$ 4,896	\$ 959,371	\$ 30,306	\$ -	\$ 257,330	\$ -
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable.....	\$ -	\$ -	\$ 1,629	\$ -	\$ 8,647	\$ -	\$ -	\$ 6,025	\$ -
Accrued wages.....	-	2,718	3,039	-	59,786	-	-	1,552	-
Due to other funds.....	-	157,539	-	-	2,504,122	-	77,288	-	5,147
Accrued interest.....	15,334	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	-	478,950	-	-	-	-
Total Liabilities.....	15,334	160,257	4,668	-	3,051,505	-	77,288	7,577	5,147
FUND BALANCE (DEFICIT)									
Nonspendable.....	-	-	-	-	-	-	-	-	-
Restricted for special projects.....	-	-	1,147,545	4,896	-	30,306	-	249,753	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned.....	(15,207)	(135,707)	-	-	(2,092,134)	-	(77,288)	-	(5,147)
Total Fund Balance (Deficit).....	(15,207)	(135,707)	1,147,545	4,896	(2,092,134)	30,306	(77,288)	249,753	(5,147)
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT).....	\$ 127	\$ 24,550	\$ 1,152,213	\$ 4,896	\$ 959,371	\$ 30,306	\$ -	\$ 257,330	\$ -

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2011

	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund
ASSETS									
Cash and short-term investments	\$ 20,607	\$ 74,332	\$ -	\$ -	\$ 101,028	\$ 122,888	\$ 130,123	\$ 62,325	\$ 644,429
Receivables, net:									
Property taxes.....	-	-	910,371	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	75
Due from other funds	679,490	157,539	3,218,509	-	-	-	-	-	7,756
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS.....	\$700,097	\$231,871	\$4,128,880	\$ -	\$101,028	\$122,888	\$130,123	\$ 62,325	\$652,260
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable	\$ 15,413	\$ 502	\$ 52,181	\$ -	\$ 34,098	\$ -	\$ -	\$ 1,636	\$ 5,934
Accrued wages	-	868	2,772	-	-	-	-	-	-
Due to other funds.....	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	910,371	-	-	-	-	-	-
Total Liabilities.....	15,413	1,370	965,324	-	34,098	-	-	1,636	5,934
FUND BALANCE (DEFICIT)									
Nonspendable.....	-	-	-	-	-	-	-	-	-
Restricted for special projects	-	230,501	3,163,556	-	66,930	122,888	130,123	60,689	646,326
Assigned	684,684	-	-	-	-	-	-	-	-
Unassigned.....	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit).....	684,684	230,501	3,163,556	-	66,930	122,888	130,123	60,689	646,326
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT).....	\$700,097	\$231,871	\$4,128,880	\$ -	\$101,028	\$122,888	\$130,123	\$ 62,325	\$652,260

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2011

	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.....	\$ -	\$ 127,585	\$ -	\$ -	\$ -	\$ -	\$ 612,408	\$ -
Fees, fines, and forfeitures	-	66,119	59,889	-	50	27,700	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	143,917	-	1,024,702	-	-	-	-
Intergovernmental – federal	-	90,988	-	5,207,009	-	-	-	-
Interest revenue	-	-	94	259	3	13	658	-
Other	20	10,000	-	-	-	-	-	-
Total Revenues	20	438,609	59,983	6,231,970	53	27,713	613,066	-
EXPENDITURES								
Current:								
General and administrative.....	-	-	16,356	-	-	-	-	-
Public safety	-	-	-	-	-	436	-	-
Judicial	-	-	-	-	-	-	-	-
Health and welfare	-	395,132	-	5,990,301	-	-	898,452	-
Highway and roads	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures.....	-	395,132	16,356	5,990,301	-	436	898,452	-
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	20	43,477	43,627	241,669	53	27,277	(285,386)	-
OTHER FINANCING SOURCES (USES)								
Operating transfer in	-	-	-	-	-	-	-	-
Transfer from component unit.....	-	-	-	-	-	-	-	-
Operating transfer out	-	(50,154)	-	(141,071)	-	-	(10,628)	(1,557)
Transfer to component unit	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(50,154)	-	(141,071)	-	-	(10,628)	(1,557)
NET CHANGE IN FUND BALANCE	20	(6,677)	43,627	100,598	53	27,277	(296,014)	(1,557)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	37,195	37,019	153,002	456,842	5,183	9,555	1,458,046	1,943
FUND BALANCE (DEFICIT), END OF YEAR	\$ 37,215	\$ 30,342	\$196,629	\$ 557,440	\$ 5,236	\$ 36,832	\$1,162,032	\$ 386

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2011

	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund
REVENUES									
Property taxes.....	\$1,673,186	-	-	-	-	-	-	-	-
Fees, fines, and forfeitures	6,339	-	\$ 497,586	\$ 510,125	-	\$ 545,127	\$ 16,878	\$ 27,681	\$ 387,191
Licenses and permits	-	-	-	-	-	-	-	-	-
Other taxes	-	3,615,858	-	-	-	-	-	-	-
Intergovernmental	67,900	1,197,300	-	-	-	-	-	-	-
Intergovernmental – federal	-	-	-	-	-	-	-	-	-
Interest revenue	454	2,782	188	-	5,460	176	25	6	611
Other	<u>291,005</u>	<u>76,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,636</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,038,884</u>	<u>4,892,052</u>	<u>497,774</u>	<u>510,125</u>	<u>5,460</u>	<u>545,303</u>	<u>26,539</u>	<u>27,687</u>	<u>387,802</u>
EXPENDITURES									
Current:									
General and administrative	-	-	-	-	-	382,785	-	-	293,298
Public safety	-	-	-	773,074	-	-	10,125	-	-
Judicial	-	-	333,599	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Highway and roads	645,330	2,711,634	-	-	-	-	-	-	-
Capital outlay	1,318,833	-	-	-	-	79,896	-	-	-
Debt service:									
Principal	29,532	-	-	-	-	-	-	-	-
Interest	<u>10,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,003,726</u>	<u>2,711,634</u>	<u>333,599</u>	<u>773,074</u>	<u>-</u>	<u>462,681</u>	<u>10,125</u>	<u>-</u>	<u>293,298</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>35,158</u>	<u>2,180,417</u>	<u>164,175</u>	<u>(262,949)</u>	<u>5,460</u>	<u>82,622</u>	<u>16,414</u>	<u>27,687</u>	<u>94,504</u>
OTHER FINANCING SOURCES (USES)									
Operating transfer in	250,042	-	-	-	-	-	-	-	-
Transfer from component unit	-	-	-	-	-	-	-	-	-
Operating transfer out	(237,188)	(250,042)	(150,000)	-	-	(150,000)	-	-	(26,962)
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>12,854</u>	<u>(250,042)</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>(26,962)</u>
NET CHANGE IN FUND BALANCE	48,012	1,930,375	14,175	(262,949)	5,460	(67,378)	16,414	27,687	67,542
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	1,149,230	5,156,695	357,977	(996,666)	543,046	332,734	33,728	-	1,069,081
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$1,197,242</u>	<u>\$7,087,070</u>	<u>\$372,152</u>	<u>(\$1,259,615)</u>	<u>\$548,506</u>	<u>\$265,356</u>	<u>\$ 50,142</u>	<u>\$ 27,687</u>	<u>\$1,136,623</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2011

	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	Local Law Enforcement Block Grant Fund
REVENUES									
Property taxes.....	\$ -	-	-	-	\$ 477,532	-	-	-	-
Fees, fines, and forfeitures	-	-	141,480	2,078	243,276	1,005	-	108,088	-
Licenses and permits.....	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	607,682	-	-	-	-
Intergovernmental – federal	-	94,518	-	-	25,488	-	-	-	491,213
Interest revenue	6	-	818	2	-	16	-	137	-
Other	-	33	353	-	54	-	-	-	-
Total Revenues.....	6	94,551	142,651	2,080	1,354,032	1,021	-	108,225	491,213

EXPENDITURES

Current:									
General and administrative	-	-	-	-	-	-	-	-	-
Public safety	-	99,875	437,700	-	-	-	-	-	111,490
Judicial	-	-	-	-	2,217,075	100	-	119,679	-
Health and welfare	-	-	-	-	-	-	42	-	-
Highway and roads	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	384,813
Debt service:									
Principal	15,334	-	448,249	-	-	-	-	-	-
Interest	-	-	15,759	-	-	-	-	-	-
Total Expenditures.....	15,334	99,875	901,708	-	2,217,075	100	42	119,679	496,303
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(15,328)	(5,324)	(759,057)	2,080	(863,043)	921	(42)	(11,454)	(5,090)

OTHER FINANCING SOURCES (USES)

Operating transfer in	-	-	467,748	-	720,039	-	-	-	-
Transfer from component unit	-	-	-	-	-	-	-	-	-
Operating transfer out	-	-	-	-	(79,413)	-	-	-	-
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	467,748	-	640,626	-	-	-	-

NET CHANGE IN FUND BALANCE

NET CHANGE IN FUND BALANCE	(15,328)	(5,324)	(291,309)	2,080	(222,417)	921	(42)	(11,454)	(5,090)
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**FUND BALANCE (DEFICIT),
BEGINNING OF YEAR**

FUND BALANCE (DEFICIT), BEGINNING OF YEAR	121	(130,383)	1,438,854	2,816	(1,869,717)	29,385	(77,246)	261,207	(57)
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FUND BALANCE (DEFICIT), END OF YEAR

FUND BALANCE (DEFICIT), END OF YEAR	(15,207)	(135,707)	\$ 1,147,545	\$ 4,896	(52,092,134)	\$ 30,306	(77,288)	\$ 249,753	(5,147)
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Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2011

		Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund
REVENUES										
Property taxes.....	\$	-	\$	907,676	\$	-	\$	-	\$	-
Fees, fines, and forfeitures.....		-	58,181	-	-	52,468	17,379	20,530	153,679	131,139
Licenses and permits.....		-	-	-	-	-	-	-	-	-
Other taxes.....		-	-	-	-	-	-	-	-	-
Intergovernmental.....		-	-	-	-	-	-	-	-	-
Intergovernmental – federal.....		-	-	-	-	49	67	78	26	349
Interest revenue.....		348	137	1,546	-	-	-	-	-	-
Other.....		-	-	294,385	-	-	-	-	-	-
Total Revenues.....		348	58,318	1,203,607	-	52,517	17,446	20,608	153,705	131,488
EXPENDITURES										
Current:										
General and administrative.....		196,466	-	-	353	-	-	-	-	-
Public safety.....		-	-	-	-	45,076	19,404	24,683	161,661	131,438
Judicial.....		-	61,109	-	-	-	-	-	-	-
Health and welfare.....		-	-	-	-	-	-	-	-	-
Highway and roads.....		-	-	871,555	-	-	-	-	-	-
Capital outlay.....		-	22,772	-	-	-	-	17,950	-	-
Debt service:		-	-	-	-	-	-	-	-	-
Principal.....		-	-	-	-	-	-	-	-	-
Interest.....		-	-	-	-	-	-	-	-	-
Total Expenditures.....		196,466	83,881	871,555	353	45,076	19,404	42,633	161,661	131,438
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....		(196,118)	(25,563)	332,052	(353)	7,441	(1,958)	(22,025)	(7,956)	50
OTHER FINANCING SOURCES (USES)										
Operating transfer in.....		300,000	-	-	-	-	-	-	-	-
Transfer from component unit.....		-	-	-	-	-	-	-	-	-
Operating transfer out.....		-	(5,354)	(9,928)	-	-	-	-	-	-
Transfer to component unit.....		-	-	-	-	-	-	-	-	-
Other.....		-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....		300,000	(5,354)	(9,928)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE.....		103,882	(30,917)	322,124	(353)	7,441	(1,958)	(22,025)	(7,956)	50
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....		580,802	261,418	2,841,432	353	59,489	124,846	152,148	68,645	646,276
FUND BALANCE (DEFICIT), END OF YEAR.....		\$684,684	\$230,501	\$3,163,556	\$ -	\$ 66,930	\$122,888	\$130,123	\$ 60,689	\$646,326

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2011

		Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
REVENUES									
Property taxes.....	\$	-	-	-	-	-	-	-	\$ 3,998,879
Fees, fines, and forfeitures	292,566	-	9,345	88,966	-	-	33,699	-	3,498,564
Licenses and permits	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	1,597,811	-	-	-	-	5,213,669
Intergovernmental	-	-	-	-	-	-	-	-	3,076,501
Intergovernmental – federal	-	-	-	-	-	-	-	-	5,909,216
Interest revenue	56	742	17	200	118	2	49	-	15,503
Other	-	12,600	-	-	-	-	-	-	694,198
Total Revenues	292,622	13,342	9,362	89,166	1,597,929	2	235,503	33,748	22,406,530
EXPENDITURES									
Current:									
General and administrative	279,408	-	1,155	66,887	-	-	-	26,927	1,263,635
Public safety	-	-	-	-	-	-	-	-	1,814,962
Judicial	-	-	-	-	-	-	-	-	2,731,562
Health and welfare	-	-	-	-	-	-	-	-	6,566,206
Highway and roads	-	19,770	-	-	1,638,443	-	-	-	6,785,227
Capital outlay	-	-	-	-	-	-	-	-	1,824,264
Debt service:									
Principal	-	-	-	-	-	-	-	-	477,781
Interest	-	-	-	-	-	-	-	-	41,124
Total Expenditures	279,408	19,770	1,155	66,887	1,638,443	-	180,773	26,927	21,504,761
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	13,214	(6,428)	8,207	22,279	(40,514)	2	54,730	6,821	901,769
OTHER FINANCING SOURCES (USES)									
Operating transfer in	-	66,661	-	23,960	-	-	-	-	1,828,450
Transfer from component unit	-	-	-	-	-	-	-	-	-
Operating transfer out	-	-	-	-	(66,661)	-	(32,028)	(3,502)	(1,214,488)
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	66,661	-	23,960	(66,661)	-	(32,028)	(3,502)	613,962
NET CHANGE IN FUND BALANCE	13,214	60,233	8,207	46,239	(107,175)	2	22,702	3,319	1,515,731
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	132,875	644,956	30,383	388,817	1,061,809	15,313	24,833	82,536	16,576,521
FUND BALANCE (DEFICIT), END OF YEAR	\$146,089	\$705,189	\$ 38,590	\$435,056	\$ 954,634	\$ 15,315	\$ 47,535	\$ 85,855	\$18,092,252

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2011

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	Central Dispatch Fund	CIEG Fund	Circuit Clerk Fund
ASSETS								
Cash and short-term investments	\$ 53,701	\$ 43,100	\$ 1,604	\$ 60,597	\$ 3,925	\$ 1,314,869	\$ 235,594	\$ 2,397,125
Investments	-	-	-	-	-	-	-	1,480,099
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	219	-	1,557
TOTAL ASSETS	\$ 53,701	\$ 43,100	\$ 1,604	\$ 60,597	\$ 3,925	\$ 1,315,088	\$ 235,594	\$ 3,878,781
LIABILITIES								
Accounts payable	\$ 53,701	\$ -	\$ -	\$ -	\$ -	\$ 47,661	\$ 1,155	\$ -
Bond deposits	-	-	-	-	-	-	-	2,579,681
Refunds and restitutions	-	-	-	-	-	-	-	33,116
Deferred property taxes	-	-	-	-	-	135,236	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	43,100	1,604	60,597	3,925	1,132,191	234,439	352,282
Trust funds due other	-	-	-	-	-	-	-	913,702
TOTAL LIABILITIES	\$ 53,701	\$ 43,100	\$ 1,604	\$ 60,597	\$ 3,925	\$ 1,315,088	\$ 235,594	\$ 3,878,781

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2011

	Comp Analysis Fund	Condemnations Fund	Current Year Real Estate Levy Fund	Extension Education Fund	Inheritance Tax Fund	Laketown SSA Fund	Real Estate Penalty Fund	Real Estate Advertising Fund
ASSETS								
Cash and short-term investments	\$ 4,124	\$ 34,143	\$ 50,060	\$ 16,237	\$ 8,422	\$ 32,046	\$ 3,967	\$ 130
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes.....	-	-	-	179,149	-	8,311	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS.....	\$ 4,124	\$ 34,143	\$ 50,060	\$195,386	\$ 8,422	\$ 40,357	\$ 3,967	\$ 130
LIABILITIES								
Accounts payable.....	\$ -	\$ -	\$ 50,060	\$ -	\$ -	\$ -	\$ 4,001	\$ 160
Bond deposits.....	-	-	-	-	-	-	-	-
Refunds and restitutions.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	179,149	-	8,311	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	-	-	-	-	-	-	-	-
Trust funds due other	4,124	34,143	-	16,237	8,422	32,046	(34)	(30)
TOTAL LIABILITIES	\$ 4,124	\$ 34,143	\$ 50,060	\$195,386	\$ 8,422	\$ 40,357	\$ 3,967	\$ 130

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2011

	Real Estate Tax Agent Tax-Deed Fund	Payroll Clearing Fund	Real Estate Tax Overpayments Fund	Real Estate Sale in Error Fund	Real Estate Tax Objection Fund	Regional Office of Education Fund	Rescue Squad Fund	RHSP Surcharge Fund
ASSETS								
Cash and short-term investments	(\$ 3,797)	\$422,896	\$143,205	\$505,756	\$633,271	\$1,361,570	\$ 13,306	\$ 31,734
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes.....	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	1,701
TOTAL ASSETS	<u>(\$ 3,797)</u>	<u>\$422,896</u>	<u>\$143,205</u>	<u>\$505,756</u>	<u>\$633,271</u>	<u>\$1,361,570</u>	<u>\$ 13,306</u>	<u>\$ 33,435</u>
LIABILITIES								
Accounts payable.....	\$ 354	\$422,896	\$152,391	\$ 5,756	\$ -	\$ -	\$ 5,233	\$ -
Bond deposits.....	-	-	-	-	-	-	-	-
Refunds and restitutions.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	-	-	-	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	(4,151)	-	(9,186)	500,000	633,271	1,361,570	8,073	33,435
Trust funds due other	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>(\$ 3,797)</u>	<u>\$422,896</u>	<u>\$143,205</u>	<u>\$505,756</u>	<u>\$633,271</u>	<u>\$1,361,570</u>	<u>\$ 13,306</u>	<u>\$ 33,435</u>

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2011

	Sheriff Foreclosure Sale Fund	Sheriff Honor Guard Fund	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
ASSETS								
Cash and short-term investments	\$ 62,365	\$ 4,393	\$ 10,252	\$497,715	\$ 4,953	\$ 114	\$ 2,900	\$ 3,434
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes.....	-	-	-	-	-	-	-	-
Other	-	2,694	-	19,807	-	-	-	-
TOTAL ASSETS.....	\$ 62,365	\$ 7,087	\$ 10,252	\$517,522	\$ 4,953	\$ 114	\$ 2,900	\$ 3,434
LIABILITIES								
Accounts payable.....	\$ -	\$ -	\$ -	\$ 1,948	\$ -	\$ -	\$ -	\$ 120
Bond deposits.....	-	-	-	-	-	-	-	-
Refunds and restitutions.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	-	-	-	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	-	-	-	-	-	-	-	-
Trust funds due other	62,365	7,087	10,252	515,574	4,953	114	2,900	3,314
TOTAL LIABILITIES	\$ 62,365	\$ 7,087	\$ 10,252	\$517,522	\$ 4,953	\$ 114	\$ 2,900	\$ 3,434

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2011

	Sheriff Out of County Bond Fund	Sheriff Seized Funds Held Fund	Sheriff Soda Fund	Tax Redemptions Fund	Unknown Heirs Fund	Total
ASSETS						
Cash and short-term investments	\$ 4,821	\$ 302	\$ 18,174	\$494,839	\$ 41,308	\$ 8,513,155
Investments	-	-	-	-	-	1,480,099
Receivables, net:						
Property taxes.....	1,560	-	-	1,415	-	187,460
Other	-	-	-	-	-	28,953
TOTAL ASSETS.....	<u>\$ 6,381</u>	<u>\$ 302</u>	<u>\$ 18,174</u>	<u>\$496,254</u>	<u>\$ 41,308</u>	<u>\$10,209,667</u>
LIABILITIES						
Accounts payable.....	\$ 3,900	-	-	\$418,098	\$ 41,308	\$ 1,208,742
Bond deposits.....	-	-	-	-	-	2,579,681
Refunds and restitutions.....	-	-	-	-	-	33,116
Deferred property taxes.....	-	-	-	-	-	187,460
Deferred revenue.....	-	-	-	-	-	135,236
Due to other funds.....	-	-	-	-	-	352,282
Trust funds due other	2,481	302	18,174	78,156	-	5,713,150
TOTAL LIABILITIES.....	<u>\$ 6,381</u>	<u>\$ 302</u>	<u>\$ 18,174</u>	<u>\$496,254</u>	<u>\$ 41,308</u>	<u>\$10,209,667</u>

Sangamon County, Illinois
COMBINING STATEMENT OF ASSETS AND LIABILITIES –
COMPONENT UNITS
November 30, 2011

Schedule 14

	<u>Emergency Telephone System Board Fund</u>	<u>Regional Planning Commission Fund</u>	<u>Land of Lincoln Consortium</u>	<u>Total</u>
ASSETS				
Cash and short-term investments	\$3,609,681	\$479,157	\$ 12,332	\$4,101,170
Other receivables	560,368	108,934	146,162	815,464
Prepaid expenses.....	48,584	-	-	48,584
Capital assets, net.....	<u>2,892,904</u>	<u>6,727</u>	<u>8,400</u>	<u>2,908,031</u>
 Total Assets	 <u>7,111,537</u>	 <u>594,818</u>	 <u>166,894</u>	 <u>7,873,249</u>
 <u>Liabilities and Net Assets</u>				
LIABILITIES				
Accounts payable	81,246	6,939	128,811	216,996
Other liabilities.....	<u>89,907</u>	<u>123,947</u>	<u>81,607</u>	<u>295,461</u>
 Total Liabilities	 <u>171,153</u>	 <u>130,886</u>	 <u>210,418</u>	 <u>512,457</u>
 NET ASSETS				
Unrestricted.....	4,047,480	457,205	(51,924)	4,452,761
Invested in capital assets, net of debt.....	<u>2,892,904</u>	<u>6,727</u>	<u>8,400</u>	<u>2,908,031</u>
 Total Net Assets	 <u>\$6,940,384</u>	 <u>\$463,932</u>	 <u>(\$ 43,524)</u>	 <u>\$7,360,792</u>

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

Schedule 15

For The Year Ended November 30, 2011

	<u>Emergency Telephone System Board Fund</u>	<u>Regional Planning Commission Fund</u>	<u>Land of Lincoln Consortium</u>	<u>Total</u>
REVENUES				
Fees, fines, and forfeitures	\$2,078,468	\$ -	\$ -	\$2,078,468
Intergovernmental	-	547,705	16,631	564,336
Intergovernmental – federal	-	644,355	2,859,358	3,503,713
Interest revenue	<u>3,244</u>	<u>164</u>	<u>9</u>	<u>3,417</u>
 Total Revenues	 <u>2,081,712</u>	 <u>1,192,224</u>	 <u>2,875,998</u>	 <u>6,149,934</u>
EXPENDITURES				
Current:				
General and administrative	-	-	2,802,608	2,802,608
Public safety	1,691,767	1,197,815	-	2,889,582
Depreciation	<u>617,760</u>	<u>768</u>	<u>2,609</u>	<u>621,137</u>
 Total Expenses	 <u>2,309,527</u>	 <u>1,198,583</u>	 <u>2,805,217</u>	 <u>6,313,327</u>
 (Deficiency) Of Revenues Over Expenses Before Other Financing Sources (Uses)				
	(<u>227,815</u>)	(<u>6,359</u>)	<u>70,781</u>	(<u>163,393</u>)
 OTHER FINANCING SOURCES (USES)				
Operating transfer in	-	332,652	-	332,652
Operating transfer out	(<u>137,110</u>)	(<u>156,159</u>)	(<u>73,005</u>)	(<u>366,274</u>)
 Total Other Financing Sources (Uses)....	 (<u>137,110</u>)	 <u>176,493</u>	 (<u>73,005</u>)	 (<u>33,622</u>)
 (Deficiency) Of Revenues Over Expenses and Other Financing Sources (Uses)				
	(364,925)	170,134	(2,224)	(197,015)
 NET ASSETS, BEGINNING OF YEAR.....	 <u>7,305,309</u>	 <u>293,798</u>	 (<u>41,300</u>)	 <u>7,557,807</u>
 NET ASSETS (DEFICIT), END OF YEAR ...	 <u>\$6,940,384</u>	 <u>\$ 463,932</u>	 <u>(\$ 43,524)</u>	 <u>\$7,360,792</u>