

SANGAMON COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

**For The Year Ended
November 30, 2009**

SANGAMON COUNTY, ILLINOIS

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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, 2009, 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, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2010 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.

The Illinois Municipal Retirement Fund Schedules of Funding Progress and budgetary comparison information on pages 28 through 32 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Management has omitted management's discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and schedule of appropriations listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Estes, Bridgewater & Ogden
Certified Public Accountants

August 20, 2010

BASIC FINANCIAL STATEMENTS

Sangamon County, Illinois
STATEMENT OF NET ASSETS
November 30, 2009

Statement 1

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents.....	\$ 8,769,373	\$ 3,465,024
Restricted cash	255	-
Investments	184,054	-
Receivables, net:		
Governmental agencies	2,744,721	-
Property taxes	24,401,978	-
Accrued interest.....	1,283	-
Other	5,043,554	1,270,166
Due from component unit	-	-
Due from fiduciary funds.....	358,256	-
Inventories.....	1,282,402	-
Prepaid contracts.....	131,019	63,540
Land	2,677,987	-
Construction in progress	163,749	-
Capital assets, net.....	<u>76,055,767</u>	<u>4,075,106</u>
 Total Assets	 <u>\$121,814,398</u>	 <u>\$ 8,873,835</u>
LIABILITIES		
Accounts payable	\$ 2,402,276	\$ 307,652
Interest payable	41,177	-
Self-insurance payable	645,268	-
Other liabilities.....	-	216,193
Due to primary government	-	-
Deferred property tax revenue	24,401,978	-
Deferred revenue.....	6,839	259,802
Long-term liabilities:		
Due within one year.....	2,046,532	-
Due in more than one year.....	<u>4,704,267</u>	<u>-</u>
 Total Liabilities.....	 <u>34,248,337</u>	 <u>783,648</u>
NET ASSETS		
Invested in capital assets, net of related debt	76,819,871	4,075,106
Unrestricted.....	<u>10,746,190</u>	<u>4,015,081</u>
 Total Net Assets	 <u>\$ 87,566,061</u>	 <u>\$ 8,090,187</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2009

Statement 2

Functions/Programs	Expenses	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.....	\$19,924,063	\$ 9,941,760	\$ 102,891	(\$ 9,879,412)	\$ -
Public safety	23,240,022	2,491,740	606,048	(20,142,234)	-
Judicial.....	12,006,605	4,251,528	245,171	(7,509,906)	-
Highways and roads.....	8,598,892	193,434	101,672	(8,303,786)	-
Health and welfare.....	16,594,137	2,472,147	8,175,648	(5,946,342)	-
Interest and fiscal charges.....	60,644	-	-	(60,644)	-
Total Governmental Activities	<u>80,424,363</u>	<u>19,350,609</u>	<u>9,231,430</u>	(<u>51,842,324</u>)	-
TOTAL PRIMARY GOVERNMENT...	<u>\$80,424,363</u>	<u>\$19,350,609</u>	<u>\$ 9,231,430</u>	(<u>51,842,324</u>)	-
COMPONENT UNITS:					
Emergency Telephone System Board	\$ 2,431,170	\$ 2,226,224	\$ -	-	(204,946)
Regional Planning Commission.....	870,485	-	618,055	-	(252,430)
Land of Lincoln Consortium.....	<u>3,380,386</u>	-	<u>3,438,169</u>	-	<u>57,783</u>
TOTAL COMPONENT UNITS	<u>\$ 6,682,041</u>	<u>\$ 2,226,224</u>	<u>\$ 4,056,224</u>	-	(399,593)
General Revenues:					
Taxes:					
Property taxes				23,880,945	-
Sales and replacement taxes				8,904,764	-
Licenses and permits				746,009	-
Other taxes				14,996,173	-
Earnings on investments.....				154,440	15,678
Miscellaneous				1,420,452	-
Transfers				(622,235)	(47,109)
Total General Revenues and Transfers...				<u>49,480,549</u>	(<u>31,431</u>)
Change in Net Assets.....				(2,361,775)	(431,024)
Net Assets – Beginning of Year				<u>89,927,836</u>	<u>8,521,210</u>
Net Assets – Ending of Year				<u>\$87,566,061</u>	<u>\$ 8,090,187</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
BALANCE SHEET – GOVERNMENTAL FUNDS
 November 30, 2009

Statement 3

	General Fund	County Health Fund	Pension Code Fund	Other Governmental Fund	Total Governmental Funds
ASSETS					
Cash and short-term investments	\$ 473,591	\$ -	\$ 48,980	\$ 8,246,802	\$ 8,769,373
Restricted cash	-	-	-	255	255
Investments	184,054	-	-	-	184,054
Receivables, net:					
Property taxes	13,762,084	1,614,284	4,648,493	4,377,117	24,401,978
Accrued interest	-	-	-	1,283	1,283
Governmental agencies	-	1,831,449	-	913,272	2,744,721
Other	4,127,469	-	-	916,085	5,043,554
Prepaid contracts	94,215	36,804	-	-	131,019
Due from other funds	6,508,231	-	-	7,837,998	14,346,229
Due from component units	-	-	-	-	-
Due from fiduciary funds	255,648	-	-	102,608	358,256
Inventory	59,815	-	-	1,222,586	1,282,401
TOTAL ASSETS.....	<u>\$25,465,107</u>	<u>\$ 3,482,537</u>	<u>\$ 4,697,473</u>	<u>\$23,618,006</u>	<u>\$57,263,123</u>
 LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 1,751,855	\$ 291,232	\$ 105	\$ 359,084	\$ 2,402,276
Accrued interest	15,513	18,445	-	7,219	41,177
Self-insurance payable	645,268	-	-	-	645,268
Due to other funds	7,032,588	3,912,156	-	3,401,483	14,346,227
Deferred property taxes	13,762,084	1,614,284	4,648,493	4,377,117	24,401,978
Deferred revenue	-	3,507	-	3,333	6,840
 Total Liabilities.....	 <u>23,207,308</u>	 <u>5,839,625</u>	 <u>4,648,598</u>	 <u>8,148,235</u>	 <u>41,843,766</u>
 Fund Balance (Deficit):					
Reserved for:					
Prepays	-	-	-	-	-
Inventories	59,815	-	-	1,222,586	1,282,401
Liability claims/health insurance	6,065,770	-	-	-	6,065,770
Projects	-	-	-	-	-
Unreserved	(3,867,786)	(2,357,088)	48,875	-	(6,175,999)
Unreserved reported in nonmajor special revenue funds	-	-	-	14,247,185	14,247,185
 Total Fund Balance (Deficit) ...	 <u>2,257,799</u>	 <u>(2,357,088)</u>	 <u>48,875</u>	 <u>15,469,771</u>	 <u>15,419,357</u>
 TOTAL LIABILITIES AND FUND BALANCE.....	 <u>\$25,465,107</u>	 <u>\$ 3,482,537</u>	 <u>\$ 4,697,473</u>	 <u>\$23,618,006</u>	 <u>\$57,263,123</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, 2009

Total Fund Balance for Governmental Funds (Statement 3).....		\$15,419,357
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.....	\$ 2,677,987	
Land improvements	282,456	
Buildings, net.....	32,900,099	
Building improvements, net.....	7,060	
Vehicles, net	1,073,090	
Maintenance equipment, net	1,808,114	
Infrastructure, net.....	36,491,088	
Office equipment, net	621,251	
Computer equipment, net.....	2,734,364	
Other equipment, net	111,636	
Software, net.....	26,609	
Construction in progress	<u>163,749</u>	
 Total Capital Assets.....		 78,897,503
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, 2009 are:		
Government lease obligations.....	(1,632,026)	
Mortgage loan.....	(445,608)	
Compensated absences	<u>(4,673,165)</u>	
 Total Long-Term Liabilities		 (<u>6,750,799</u>)
Total Net Assets of Governmental Activities (Statement 1)		<u>\$87,566,061</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, 2009

	<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	\$13,114,811	\$ 1,616,703	\$ 4,745,583	\$ 4,403,847	\$23,880,945
Licenses and permits	291,159	454,850	-	-	746,009
Fees, fines, and forfeitures	13,739,999	2,254,000	-	3,356,610	19,350,609
Sales and replacement taxes	8,904,764	-	-	-	8,904,764
Other taxes	3,081,763	-	22,402	5,020,592	8,124,757
Intergovernmental	1,471,145	2,372,950	-	3,027,321	6,871,416
Intergovernmental – federal	811,480	3,861,338	-	4,558,612	9,231,430
Interest revenue	75,672	-	2,332	76,436	154,440
Self-funded health insurance	1,393,670	-	-	-	1,393,670
Miscellaneous revenue	<u>844,709</u>	<u>72,821</u>	<u>-</u>	<u>502,390</u>	<u>1,419,920</u>
 Total Revenues	 <u>43,729,172</u>	 <u>10,632,663</u>	 <u>4,770,317</u>	 <u>20,945,809</u>	 <u>80,077,960</u>
EXPENDITURES					
Current:					
General government	19,328,912	-	55,225	1,360,314	20,744,451
Public safety	17,821,562	-	-	4,100,465	21,922,027
Highways and roads	-	-	-	4,841,688	4,841,688
Judicial	10,502,275	-	-	412,813	10,915,088
Health and welfare	551,308	10,361,082	-	5,563,114	16,475,504
Capital outlay	555,689	-	-	4,109,739	4,665,428
Debt service:					
Principal	1,225,510	28,118	-	476,598	1,730,226
Interest	<u>18,823</u>	<u>21,910</u>	<u>-</u>	<u>19,911</u>	<u>60,644</u>
 Total Expenditures	 <u>50,004,079</u>	 <u>10,411,110</u>	 <u>55,225</u>	 <u>20,884,643</u>	 <u>81,355,057</u>
Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) (<u>6,274,907</u>) <u>221,553</u> <u>4,715,092</u> <u>61,166</u> (<u>1,277,096</u>)					
OTHER FINANCING SOURCES (USES)					
Operating transfer in	8,951,192	363,308	-	2,499,765	11,814,265
Transfer from component unit	373,358	-	-	-	373,358
Operating transfer out	(4,600,942)	(545,104)	(4,773,112)	(2,564,451)	(12,483,609)
Transfer to component unit	(326,249)	-	-	-	(326,249)
Other	<u>292,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>292,616</u>
 Total Other Financing Sources (Uses)	 <u>4,689,975</u>	 (<u>181,796</u>)	 (<u>4,773,112</u>)	 (<u>64,686</u>)	 (<u>329,620</u>)
 Net Change in Fund Balance	 (1,584,932)	 39,757	 (58,020)	 (3,520)	 (1,606,715)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR					
	<u>3,842,731</u>	<u>(2,396,845)</u>	<u>106,895</u>	<u>15,473,291</u>	<u>17,026,072</u>
FUND BALANCE (DEFICIT), END OF YEAR					
	<u>\$ 2,257,799</u>	<u>(\$ 2,357,088)</u>	<u>\$ 48,875</u>	<u>\$15,469,771</u>	<u>\$15,419,357</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, 2009

Net Change in Fund Balances – Total Governmental Funds (Statement 4).....	(\$1,606,715)
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 \$4,665,428 are less than depreciation (\$5,696,324) in the current period	
	(1,030,896)
Gain on Disposal of Fixed Assets	531
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	(\$ 292,616)
Repayments:	
Capital lease obligations	1,702,108
Mortgage loan	<u>28,118</u>
Net Adjustment.....	1,437,610
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	(<u>1,162,305</u>)
Change in Net Assets of Governmental Activities (Statement 2).....	(<u>\$2,361,775</u>)

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
November 30, 2009

Statement 5

	<u>Agency Funds</u>
ASSETS	
Cash and short-term investments	\$7,280,336
Investments	1,511,906
Receivables:	
Property taxes	200,000
Due from other funds.....	516,878
Other	<u>3,818</u>
 Total Assets	 <u>9,512,938</u>
LIABILITIES	
Accounts payable	1,243,250
Bond deposits	2,285,286
Refunds and restitutions.....	103,423
Deferred property tax revenue	200,000
Due to other funds.....	875,023
Trust funds due others.....	<u>4,805,956</u>
 Total Liabilities	 <u>9,512,938</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, 2009

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

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

USE OF ESTIMATES

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

PRINCIPLES USED TO DETERMINE REPORTING ENTITY

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

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

Discretely Presented Component Units

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2009

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, 2009

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 Investigations, the Counties of Christian and Mason, and the police departments of the Cities of Springfield, Jacksonville, Auburn, Havana, Jerome, Leland Grove, Lincoln, Pana, Rochester, and Taylorville. The agreement created the Central Illinois Enforcement Group, which is a multi-agency narcotics enforcement group. The Central Illinois Enforcement Group is funded by a federal grant from the Department of Justice, which is passed through the Illinois Criminal Justice Authority.

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

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, 2009

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

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

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

The government reports the following major governmental funds:

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

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

The *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, 2009

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, 2009.

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, 2009

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 market value at the date of donation.

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

Property, plant, and equipment of the primary government, as well as the component 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, 2009

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.

FUND EQUITY

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

PROPERTY TAX CALENDAR

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

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

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

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2009

NOTE 1 – DEPOSITS AND INVESTMENTS

Following is a reconciliation of deposits and investments as of November 30, 2009:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Total</u>
Statement of Net Assets:			
Cash and cash equivalents	\$ 8,769,373	\$ 3,465,024	\$12,234,397
Restricted cash and cash equivalents	255		255
Investments	184,054		184,054
Statement of Fiduciary Net Assets:			
Cash and cash equivalents	7,280,336		7,280,336
Investments	<u>1,511,906</u>	-	<u>1,511,906</u>
Total	<u>\$17,745,924</u>	<u>\$ 3,465,024</u>	<u>\$21,210,948</u>
Deposits and Investments:			
Bank deposits (checking, savings and certificates of deposit)			\$ 6,343,531
Investments			14,861,327
Cash on hand			<u>6,090</u>
Total			<u>\$21,210,948</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, 2009, none of the County's total bank balance of \$6,440,175 (total book balance was \$6,343,531) was exposed to custodial credit risk.

Custodial Credit Risk – Investments. The County's investments of \$14,861,327 as of November 30, 2009 consisted of amounts held in The Illinois Funds which is an external local government investment pool (\$2,252,883), amounts held in money market mutual funds accounts (\$12,424,390) and U.S. Obligations (\$184,054).

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, 2009, 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, 2009, 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, 2009, 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, 2009

NOTE 2 – INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2009 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 8,430
	Fiduciary Funds	255,648
Nonmajor Governmental Funds	County Health	3,912,156
	General Fund	532,787
	Fiduciary Funds	<u>102,609</u>
Total		<u>\$ 4,611,630</u>

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

Due to/from primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary Government	Component Unit	-

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2009 was as follows:

<u>Primary Government</u>	<u>Beginning</u>		<u>Increases</u>	<u>Decreases</u>	<u>Ending</u>
Governmental activities:	Balance				Balance
Capital assets not being depreciated:					
Land	\$ 2,677,987	\$ -	\$ -		\$ 2,677,987
Construction in progress	<u>3,811,676</u>	<u>163,749</u>	(<u>3,811,676</u>)		<u>163,749</u>
Total capital assets not being depreciated	<u>6,489,663</u>	<u>163,749</u>	(<u>3,811,676</u>)		<u>2,841,736</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2009

NOTE 3 – CAPITAL ASSETS (CONTINUED)

Capital assets being depreciated:

Land improvements	\$ 369,830	\$ -	\$ -	\$ 369,830
Buildings	51,507,576	-	-	51,507,576
Building improvements	120,739	-	-	120,739
Vehicles	4,204,094	469,611	(278,105)	4,395,600
Maintenance equipment	4,688,956	468,224	(404,032)	4,753,148
Infrastructure	85,022,537	7,148,323	(3,443,803)	88,727,057
Office equipment	1,366,059	-	(18,366)	1,347,693
Computer equipment	6,059,966	184,644	(46,104)	6,198,506
Software	360,495	-	-	360,495
Other equipment	<u>504,019</u>	<u>42,553</u>	<u>-</u>	<u>546,572</u>

Total capital assets being depreciated 154,204,271 8,313,355 (4,190,410) 158,327,216

Less accumulated depreciation for:

Land improvements	(76,182)	(11,192)	-	(87,374)
Buildings	(17,439,904)	(1,167,573)	-	(18,607,477)
Building improvements	(112,086)	(1,593)	-	(113,679)
Vehicles	(3,094,702)	(486,965)	259,157	(3,322,510)
Maintenance equipment	(3,075,356)	(270,714)	401,036	(2,945,034)
Infrastructure	(52,536,401)	(3,124,330)	3,424,762	(52,235,969)
Office equipment	(687,668)	(57,139)	18,365	(726,442)
Computer equipment	(2,954,910)	(533,685)	24,453	(3,464,142)
Software	(318,132)	(15,754)	-	(333,886)
Other equipment	<u>(407,557)</u>	<u>(27,379)</u>	<u>-</u>	<u>(434,936)</u>

Total accumulated depreciation (80,702,898) (5,696,324) 4,127,773 (82,271,449)

Total capital assets being depreciated, net 73,501,373 2,617,031 (62,637) 76,055,767

Governmental activities capital assets, net \$ 79,991,036 \$ 2,780,780 (\$ 3,874,313) \$ 78,897,503

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

Governmental activities:

General government	\$ 534,013
Public safety	1,261,136
Highways and roads	3,479,366
Judicial	365,419
Health and welfare	<u>56,390</u>

Total depreciation expense – governmental activities \$5,696,324

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2009

NOTE 3 – CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Units

Activity for the capital assets of the component units for the year ended November 30, 2009 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>4,653,511</u>	<u>539,804</u>	-	<u>5,193,315</u>
Total capital assets being depreciated	<u>7,112,402</u>	<u>539,804</u>	-	<u>7,652,206</u>
Less accumulated depreciation for:				
Buildings	(178,637)	(63,048)	-	(241,685)
Equipment	(<u>2,841,160</u>)	(<u>494,255</u>)	-	(<u>3,335,415</u>)
Total accumulated depreciation	(<u>3,019,797</u>)	(<u>557,303</u>)	-	(<u>3,577,100</u>)
Total capital assets being depreciated, net	<u>4,092,605</u>	(<u>17,499</u>)	-	<u>4,075,106</u>
Component units capital assets, net	<u>\$4,092,605</u>	(<u>\$ 17,499</u>)	\$ -	<u>\$4,075,106</u>

NOTE 4 – LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Capital lease obligations	\$3,041,518	\$ 292,616	(\$1,702,108)	\$1,632,026	\$ 848,673
Mortgage loan	473,726	-	(28,118)	445,608	29,568
Compensated absences	<u>3,510,860</u>	<u>1,162,305</u>	-	<u>4,673,165</u>	<u>1,168,291</u>
Total long-term debt	<u>\$7,026,104</u>	<u>\$1,454,921</u>	(<u>\$1,730,226</u>)	<u>\$6,750,799</u>	<u>\$2,046,532</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2009

NOTE 4 – LONG-TERM DEBT (CONTINUED)

Debt service requirements on long-term debt at November 30, 2009 are as follows:

Fiscal Year Ending November 30,	Governmental Activities			
	Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest
2010	\$ 848,648	\$ 55,247	\$ 28,910	\$ 20,014
2011	685,692	27,584	30,580	18,344
2012	97,686	2,526	31,923	17,002
2013	-	-	33,325	15,600
2014	-	-	34,788	14,136
2015-2019	-	-	198,247	46,373
2020-2024	-	-	87,834	5,824
Total	<u>\$1,632,026</u>	<u>\$ 85,357</u>	<u>\$ 445,607</u>	<u>\$ 137,293</u>

NOTE 5 – COMPENSATED ABSENCES

At November 30, 2009, 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 \$4,673,165 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	2008 Actual Rate
General Fund	N/A	.3355
Insurance Liability Fund	N/A	.0409
County Highway Fund	.2000	.0590
County Bridge Fund	.2500	.0175
Matching Fund	.0500	.0260
County Health Fund	.0750	.0464
Juvenile Center Fund	.0100	.0137
Pension Code Fund	N/A	.1362
Veterans' Assistance Fund	.0400	.0056
Child Advocacy Fund	.0040	.0036
Extension Education Fund	.0500	.0057
Total		<u>.6901</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, 2009, the County has \$24,609,218 of deferred property tax revenue, including \$200,000 reflected in the agency funds.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2009

NOTE 7 – TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2009 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major funds:		
General	\$ 8,032,058	\$ 3,012,464
County Health	363,308	545,104
Pension Code	-	4,773,112
Nonmajor governmental funds	<u>2,499,765</u>	<u>2,564,451</u>
Totals	<u>\$10,895,131</u>	<u>\$10,895,131</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, 2009 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary government:		
Major funds:		
General	\$ 373,358	\$ 326,249
Component units	<u>326,249</u>	<u>373,358</u>
Totals	<u>\$ 699,607</u>	<u>\$ 699,607</u>
Primary government:		
Major funds:		
General	\$ 919,134	\$ 1,588,478
Fiduciary Funds	<u>1,588,478</u>	<u>919,134</u>
Totals	<u>\$ 2,507,612</u>	<u>\$ 2,507,612</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, 2009

NOTE 8 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN

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 2009 was 9.72 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For fiscal year ending December 31, 2009, the County's annual pension cost of \$2,563,195 for the Regular plan was equal to your County's required and actual contributions.

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>
12/31/09	2,563,195	100%	\$0
12/31/08	2,700,660	100%	0
12/31/07	2,458,826	100%	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, 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 15% corridor between the actuarial and market value of assets. The County Regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007, valuation was 23 years.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2009

NOTE 8 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 68.73 percent funded. The actuarial accrued liability for benefits was \$67,116,519 and the actuarial value of assets was \$46,128,553, resulting in an underfunded actuarial accrued liability (UAAL) of \$20,987,966. The covered payroll (annual payroll of active employees covered by the plan) was \$26,370,318 and the ratio of the UAAL to the covered payroll was and the ratio of the UAAL to the covered payroll was 80 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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 –
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 7.5 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 2009 was 24.29 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For fiscal year ending December 31, 2009, the County's annual pension cost of \$1,161,415 for the Regular plan was equal to your County's required and actual contributions.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2009

**NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –
SHERIFF'S LAW ENFORCEMENT PERSONNEL (CONTINUED)**

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>
12/31/09	1,161,415	100%	\$0
12/31/08	1,289,394	100%	0
12/31/07	1,064,553	100%	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, 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 15% corridor between the actuarial and market value of assets. The County Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007, valuation was 23 years.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 24.88 percent funded. The actuarial accrued liability for benefits was \$18,744,143 and the actuarial value of assets was \$4,662,825, resulting in an underfunded actuarial accrued liability (UAAL) of \$14,081,318. The covered payroll (annual payroll of active employees covered by the plan) was \$4,781,454 and the ratio of the UAAL to the covered payroll was and the ratio of the UAAL to the covered payroll was 294 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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 – 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, 2008 to November 30, 2009. The specific/individual excess loss deductible for medical is \$100,000 per covered person with a maximum aggregate benefit of 125% 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.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2009

NOTE 10 – RISK MANAGEMENT (CONTINUED)

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, 2009 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 2009 and 2008 were:

	2009	2008
Balance, beginning of year	\$ 414,953	\$ 297,685
Claims incurred including IBNRs	4,620,283	4,525,292
Claims paid	(4,733,827)	(4,408,024)
Balance, end of year	\$ 301,409	\$ 414,953

NOTE 11 – INDIVIDUAL FUND DISCLOSURES

Deficit Fund Balance

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2009:

Court Security	(\$ 800,370)
Highway Safety Project	(\$ 126,229)
Juvenile Center	(\$1,677,012)
Landfill Water Project	(\$ 77,012)
Local Law Enforcement Block Grant	(\$ 18,870)
Veterans Assistance	(\$ 1,750)

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, 2009

NOTE 11 – INDIVIDUAL FUND DISCLOSURES (CONTINUED)

Excess of Expenditures Over Appropriations

The following funds expended more than their appropriation during the year ended November 30, 2009:

	<u>Budgeted</u>	<u>Actual</u>	<u>Over expended</u>
County General Fund	\$49,602,166	\$50,004,079	\$ 401,913
County Health Fund	8,337,452	10,411,110	2,073,658
Community Resources	5,396,796	5,501,052	104,256
Motor Fuel Tax Fund	1,765,385	2,535,287	769,902
Court Security	701,035	737,986	36,951
Help America Vote	13,962	25,308	11,346
Township Bridge Fund	-	161,283	161,283
Vital Statistics	35,762	37,241	1,479
Records Restoration	425,709	446,802	21,093

NOTE 12 – CONDUIT DEBT

The County has approved Economic and Industrial Development Bonds totaling \$39,200,447 for several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements.

NOTE 13 – CONTINGENCIES

As of November 30, 2009, 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.

NOTE 14 – INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2009 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$78,897,505
Less:	
Capital equipment leases	(1,632,026)
Mortgage loan	(<u>445,608</u>)
Investment in capital assets, net of related debt	<u>\$76,819,871</u>

REQUIRED SUPPLEMENTAL INFORMATION

(Unaudited)

**SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – OTHER QUALIFIED EMPLOYEES
For The Year Ended November 30, 2009**

(Unaudited – See Accompanying Independent Auditor's Report)

County Employer Number: 03061R

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	2,563,195	100%	0
12/31/08	2,700,660	100%	0
12/31/07	2,458,826	100%	0
12/31/06	2,432,876	100%	0
12/31/05	2,182,279	100%	0
12/31/04	1,780,846	100%	0
12/31/03	1,165,327	100%	0
12/31/02	741,855	100%	0
12/31/01	931,037	100%	0
12/31/00	964,315	100%	0

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>
12/31/09	46,128,553	67,116,519	20,987,966	68.73%	26,370,318	79.59%
12/31/08	51,179,202	67,614,925	16,435,723	75.69%	27,196,981	60.43%
12/31/07	57,117,322	63,084,706	5,967,384	90.54%	25,453,684	23.44%
12/31/06	51,330,228	58,039,265	6,709,037	88.44%	25,081,199	26.75%
12/31/05	49,965,208	55,103,948	5,138,740	90.67%	24,193,787	21.24%
12/31/04	46,584,230	50,773,184	4,188,954	91.75%	22,890,049	18.30%
12/31/03	45,218,357	46,754,444	1,536,087	96.71%	22,070,544	6.96%
12/31/02	45,379,281	43,358,325	(2,020,956)	104.66%	21,256,579	0.00%
12/31/01	45,854,720	39,101,535	(6,753,185)	117.27%	19,851,541	0.00%
12/31/00	41,960,388	34,077,729	(7,882,659)	123.13%	16,888,188	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$44,464,083. On a market basis, the funded ratio would be 66.25%.

*** Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2009 are based on the 2005-2008 Experience Study.

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – SHERIFF'S LAW ENFORCEMENT PERSONNEL
For The Year Ended November 30, 2009

(Unaudited – See Accompanying Independent Auditor's Report)

County Employer Number: 36061S

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	1,161,415	100%	0
12/31/08	1,289,394	100%	0
12/31/07	1,064,553	100%	0
12/31/06	1,036,204	100%	0
12/31/05	862,326	100%	0
12/31/04	760,009	100%	0
12/31/03	745,809	100%	0
12/31/02	659,773	100%	0
12/31/01	683,193	100%	0
12/31/00	601,647	100%	0

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>
12/31/09	4,662,825	18,744,143	14,081,318	24.88%	4,781,454	294.50%
12/31/08	6,984,789	20,668,993	13,684,204	33.79%	5,074,357	269.67%
12/31/07	9,754,418	19,257,985	9,503,567	50.65%	4,638,577	204.88%
12/31/06	7,297,905	17,483,507	10,185,602	41.74%	4,812,836	211.63%
12/31/05	9,248,146	16,937,630	7,689,484	54.60%	4,268,943	180.13%
12/31/04	9,525,709	15,450,866	5,925,157	61.65%	4,255,369	139.24%
12/31/03	10,918,951	15,791,060	4,872,109	69.15%	4,091,106	119.09%
12/31/02	11,889,172	15,080,444	3,191,272	78.84%	3,759,393	84.89%
12/31/01	9,656,217	13,250,823	3,594,606	72.87%	3,820,988	94.08%
12/31/00	11,804,451	15,117,912	3,313,461	78.08%	3,620,021	91.53%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$4,011,441. On a market basis, the funded ratio would be 21.40%.

*** Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2009 are based on the 2005-2008 Experience Study.

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY GENERAL FUND
For The Year Ended November 30, 2009

Schedule 3

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$11,462,386	\$11,462,386	\$13,114,811
Licenses and permits.....	245,383	289,133	291,159
Fees, fines and forfeitures.....	14,058,699	14,682,524	13,739,999
Sales and replacement taxes.....	9,339,067	9,730,921	8,904,764
Other taxes.....	3,209,170	3,409,170	3,081,763
Intergovernmental.....	3,326,634	3,442,384	1,471,145
Intergovernmental – federal.....	-	-	811,480
Interest revenue.....	248,216	271,594	75,672
Self-funded health insurance.....	1,316,199	1,316,199	1,393,670
Miscellaneous revenue.....	<u>2,505,638</u>	<u>2,594,205</u>	<u>844,709</u>
 Total Revenues.....	 <u>45,711,392</u>	 <u>47,198,516</u>	 <u>43,729,172</u>
EXPENDITURES			
Current:			
General government.....	20,433,362	20,101,869	19,328,912
Public safety.....	16,168,765	17,635,747	17,821,562
Judicial.....	10,561,050	10,573,910	10,502,275
Health and welfare.....	591,452	591,452	551,308
Capital outlay.....	150,000	466,153	555,689
Debt service:			
Principal.....	330,817	330,817	1,225,510
Interest.....	<u>20,865</u>	<u>20,865</u>	<u>18,823</u>
 Total Expenditures.....	 <u>48,256,311</u>	 <u>49,720,813</u>	 <u>50,004,079</u>
 (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 (<u>2,544,919</u>)	 (<u>2,522,297</u>)	 (<u>6,274,907</u>)
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	4,299,526	3,977,751	4,397,359
Other financing sources.....	<u>-</u>	<u>316,153</u>	<u>292,616</u>
 Total Other Financing Sources (Uses).....	 <u>4,299,526</u>	 <u>4,293,904</u>	 <u>4,689,975</u>
 NET CHANGE IN FUND BALANCES.....	 \$ <u>1,754,607</u>	 \$ <u>1,771,607</u>	 (1,584,932)
 FUND BALANCE, BEGINNING OF YEAR.....			 <u>3,842,731</u>
 FUND BALANCE, END OF YEAR.....			 \$ <u>2,257,799</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY HEALTH DEPARTMENT FUND
 For The Year Ended November 30, 2009

Schedule 4

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$ 1,623,743	\$ 1,623,743	\$ 1,616,703
Licenses and permits.....	464,488	464,488	454,850
Fees, fines and forfeitures.....	2,466,060	2,553,349	2,254,000
Intergovernmental.....	668,237	668,237	2,372,950
Intergovernmental – federal.....	3,299,588	3,432,767	3,861,338
Interest income.....	1,600	1,600	-
Miscellaneous revenue.....	<u>18,012</u>	<u>18,012</u>	<u>72,821</u>
 Total Revenues.....	 <u>8,541,728</u>	 <u>8,762,196</u>	 <u>10,632,663</u>
EXPENDITURES			
Current:			
Health and welfare.....	8,221,194	8,195,605	10,361,082
Capital outlay.....	87,373	90,482	-
Debt service:			
Principal.....	31,365	31,365	28,118
Interest.....	<u>20,000</u>	<u>20,000</u>	<u>21,910</u>
 Total Expenditures.....	 <u>8,359,932</u>	 <u>8,337,452</u>	 <u>10,411,110</u>
 Excess Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 181,796	 424,744	 221,553
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	(<u>181,796</u>)	(<u>424,744</u>)	(<u>181,796</u>)
 NET CHANGE IN FUND BALANCES.....	 \$ <u> -</u>	 \$ <u> -</u>	 39,757
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....			(<u>2,396,845</u>)
 FUND BALANCE (DEFICIT), END OF YEAR.....			(\$ <u>2,357,088</u>)

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – PENSION CODE FUND
 For The Year Ended November 30, 2009

Schedule 5

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$ 4,773,112	\$ 4,773,112	\$ 4,745,583
Other taxes	-	-	22,402
Interest income.....	-	-	2,332
 Total Revenues.....	 <u>4,773,112</u>	 <u>4,773,112</u>	 <u>4,770,317</u>
EXPENDITURES			
Current:			
General government	-	-	55,225
 Excess Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 4,773,112	 4,773,112	 4,715,092
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	(4,773,112)	(4,773,112)	(4,773,112)
 NET CHANGE IN FUND BALANCES	 <u>\$ -</u>	 <u>\$ -</u>	 (58,020)
 FUND BALANCE, BEGINNING OF YEAR			 <u>106,895</u>
 FUND BALANCE, END OF YEAR.....			 <u>\$ 48,875</u>

OTHER SUPPLEMENTAL INFORMATION

Sangamon County, Illinois
COMBINING BALANCE SHEET – GENERAL FUND
 November 30, 2009

Schedule 6

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
ASSETS				
Cash and short-term investments	\$ 6,140	\$ 467,451	\$ -	\$ 473,591
Investments	-	184,054	-	184,054
Receivables, net:				
Property taxes	12,180,738	1,581,346	-	13,762,084
Other	4,077,269	29,846	20,354	4,127,469
Prepaid contracts	27,241	66,974	-	94,215
Due from other funds	8,430	-	6,499,801	6,508,231
Due from component units	-	-	-	-
Due from fiduciary funds	255,648	-	-	255,648
Inventory	<u>59,815</u>	<u>-</u>	<u>-</u>	<u>59,815</u>
TOTAL ASSETS	<u>\$16,615,281</u>	<u>\$ 2,329,671</u>	<u>\$ 6,520,155</u>	<u>\$25,465,107</u>
<u>Liabilities and Fund Balance</u>				
LIABILITIES				
Accounts payable	\$ 1,561,515	\$ 140,583	\$ 49,757	\$ 1,751,855
Accrued interest	15,513	-	-	15,513
Self-insurance payable	-	-	645,268	645,268
Due to other funds	7,032,588	-	-	7,032,588
Deferred property taxes	<u>12,180,738</u>	<u>1,581,346</u>	<u>-</u>	<u>13,762,084</u>
 Total Liabilities	 <u>20,790,354</u>	 <u>1,721,929</u>	 <u>695,025</u>	 <u>23,207,308</u>
FUND BALANCE				
Unreserved	(4,234,888)	367,102	-	(3,867,786)
Reserved for prepaids	-	-	-	-
Reserved for inventories	59,815	-	-	59,815
Reserved for self-funded health insurance	-	-	5,825,130	5,825,130
Reserved for liability claims	<u>-</u>	<u>240,640</u>	<u>-</u>	<u>240,640</u>
 Total Fund Balance (Deficit)	 (<u>4,175,073</u>)	 <u>607,742</u>	 <u>5,825,130</u>	 <u>2,257,799</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$16,615,281</u>	<u>\$ 2,329,671</u>	<u>\$ 6,520,155</u>	<u>\$25,465,107</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GENERAL FUND**
For The Year Ended November 30, 2009

Schedule 7

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
REVENUES				
Property taxes.....	\$11,689,743	\$ 1,425,068	\$ -	\$13,114,811
Licenses and permits.....	291,159	-	-	291,159
Fees, fines and forfeitures.....	6,800,021	28,126	6,911,852	13,739,999
Sales and replacement taxes.....	8,904,764	-	-	8,904,764
Other taxes.....	3,081,763	-	-	3,081,763
Intergovernmental.....	1,392,845	78,300	-	1,471,145
Intergovernmental – federal.....	811,480	-	-	811,480
Interest revenue.....	42,225	6,665	26,782	75,672
Self-funded health insurance.....	-	1,393,670	-	1,393,670
Miscellaneous revenue.....	<u>835,834</u>	<u>8,875</u>	<u>-</u>	<u>844,709</u>
 Total Revenues.....	 <u>33,849,834</u>	 <u>2,940,704</u>	 <u>6,938,634</u>	 <u>43,729,172</u>
EXPENDITURES				
Current:				
General government.....	10,346,613	3,034,801	5,947,498	19,328,912
Public safety.....	17,821,562	-	-	17,821,562
Judicial.....	10,502,275	-	-	10,502,275
Health and welfare.....	551,308	-	-	551,308
Capital outlay.....	555,689	-	-	555,689
Debt service:				
Principal.....	1,225,510	-	-	1,225,510
Interest.....	<u>18,823</u>	<u>-</u>	<u>-</u>	<u>18,823</u>
 Total Expenditures.....	 <u>41,021,780</u>	 <u>3,034,801</u>	 <u>5,947,498</u>	 <u>50,004,079</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....				
	(7,171,946)	(94,097)	991,136	(6,274,907)
OTHER FINANCING SOURCES (USES)				
Operating transfer in.....	8,851,192	100,000	-	8,951,192
Transfer from component unit.....	373,358	-	-	373,358
Operating transfer out.....	(3,680,736)	(920,206)	-	(4,600,942)
Transfer to component unit.....	(326,249)	-	-	(326,249)
Other.....	<u>292,616</u>	<u>-</u>	<u>-</u>	<u>292,616</u>
 Total Other Financing Sources (Uses)....	 <u>5,510,181</u>	 <u>(820,206)</u>	 <u>-</u>	 <u>4,689,975</u>
 NET CHANGE IN FUND BALANCE	 (1,661,765)	 (914,303)	 991,136	 (1,584,932)
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR	 (2,513,308)	 1,522,045	 4,833,994	 3,842,731
 FUND BALANCE (DEFICIT), END OF YEAR	 (\$ 4,175,073)	 \$ 607,742	 \$ 5,825,130	 \$ 2,257,799

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2009

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT			
County General:			
Personnel	\$ -	\$ -	\$ 282,840
A.T.W. pay	90,000	90,000	48,750
Contractual services.....	134,300	134,300	64,611
Regional planning.....	-	-	-
Interest allocation	<u>12,000</u>	<u>12,000</u>	<u>29,634</u>
 Total County General.....	 <u>236,300</u>	 <u>236,300</u>	 <u>425,834</u>
 Auditor:			
Personnel	269,703	272,427	272,537
Commodities	1,000	500	642
Contractual services.....	4,554	3,079	1,222
New equipment less than \$5,000.....	<u>650</u>	<u>210</u>	<u>-</u>
 Total Auditor.....	 <u>275,907</u>	 <u>276,216</u>	 <u>274,401</u>
 County Board:			
Personnel	486,058	522,496	524,244
Commodities	3,098	3,098	2,858
Contractual services.....	16,143	16,143	21,836
New equipment less than \$5,000.....	<u>1,000</u>	<u>1,000</u>	<u>-</u>
 Total County Board.....	 <u>506,299</u>	 <u>542,737</u>	 <u>548,939</u>
 Finance Miscellaneous:			
Personnel	291,858	337,490	323,492
Contractual services.....	993,649	793,438	58,921
Commodities	500	20,500	22,697
New equipment.....	-	-	12,997
Equipment less than \$5,000.....	-	-	427
Miscellaneous.....	<u>-</u>	<u>-</u>	<u>96,195</u>
 Total Finance Miscellaneous	 <u>1,286,007</u>	 <u>1,151,428</u>	 <u>514,729</u>
 Building and Grounds:			
Personnel	515,223	505,958	522,816
Commodities	82,319	82,319	97,337
Contractual services.....	2,505,656	2,284,055	2,638,791
Equipment less \$5,000.....	-	-	2,440
Uniforms.....	<u>4,300</u>	<u>4,300</u>	<u>603</u>
 Total Building and Grounds.....	 <u>3,107,498</u>	 <u>2,876,632</u>	 <u>3,261,987</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2009

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Information Systems:			
Personnel	\$ 963,278	\$ 923,691	\$ 932,369
Commodities	7,200	7,200	6,638
Contractual services.....	214,245	206,245	210,685
Software.....	-	-	1,450
New equipment less than \$5,000.....	<u>7,500</u>	<u>7,500</u>	<u>18,392</u>
Total Information Systems.....	<u>1,192,223</u>	<u>1,144,636</u>	<u>1,169,534</u>
Election Fund:			
Personnel	440,276	409,266	403,174
Commodities	7,500	7,500	6,587
Contractual services.....	<u>403,525</u>	<u>400,100</u>	<u>415,109</u>
Total Election Fund.....	<u>851,301</u>	<u>816,866</u>	<u>824,870</u>
Central Service:			
Personnel	228,371	228,371	206,650
Commodities	25,000	25,000	60,123
Contractual services.....	<u>34,100</u>	<u>28,850</u>	<u>24,065</u>
Total Central Service	<u>287,471</u>	<u>282,221</u>	<u>290,836</u>
County Clerk:			
Personnel	396,626	356,177	354,089
Commodities	2,500	2,500	3,058
Contractual services.....	<u>35,317</u>	<u>35,317</u>	<u>43,032</u>
Total County Clerk	<u>434,443</u>	<u>393,994</u>	<u>400,180</u>
Recorder:			
Personnel	285,835	285,835	265,201
Commodities	8,400	8,400	7,079
Contractual services.....	24,434	24,434	30,210
New Equipment less than \$5,000	<u>2,000</u>	<u>2,000</u>	<u>1,600</u>
Total Recorder	<u>320,669</u>	<u>320,669</u>	<u>304,091</u>
Treasurer:			
Personnel	595,416	564,077	568,456
Commodities	6,500	4,463	2,173
Contractual services.....	<u>87,380</u>	<u>51,625</u>	<u>48,303</u>
Total Treasurer.....	<u>689,296</u>	<u>620,165</u>	<u>618,931</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2009

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Supervisor of Assessments:			
Personnel	\$ 779,234	\$ 764,234	\$ 763,888
Commodities	8,000	8,000	1,798
Equipment less than \$500.....	-	-	539
Contractual services.....	<u>140,510</u>	<u>135,910</u>	<u>67,789</u>
Total Supervisor of Assessments	<u>927,744</u>	<u>908,144</u>	<u>834,014</u>
Regional Office of Education:			
Personnel	232,032	238,410	242,658
Commodities	3,120	3,120	1,736
Contractual services.....	<u>30,982</u>	<u>15,651</u>	<u>12,833</u>
Total Regional Office of Education.....	<u>266,134</u>	<u>257,181</u>	<u>257,228</u>
Insurance Liability:			
Personnel	164,542	164,542	152,468
Contractual services.....	<u>2,013,258</u>	<u>2,491,558</u>	<u>2,882,334</u>
Total Insurance Liability.....	<u>2,177,800</u>	<u>2,656,100</u>	<u>3,034,801</u>
Self-Insured:			
Self-funded health insurance	<u>7,106,210</u>	<u>7,106,210</u>	<u>5,947,498</u>
State Stamp Purchase	<u>850,000</u>	<u>510,000</u>	<u>621,038</u>
TOTAL GENERAL GOVERNMENT	<u>20,515,302</u>	<u>20,099,499</u>	<u>19,328,912</u>
PUBLIC SAFETY			
Sheriff:			
Personnel	15,195,366	15,101,616	15,379,655
Commodities	615,498	732,798	665,722
Contractual services.....	1,148,600	1,541,180	1,508,685
Uniforms.....	45,000	45,000	29,088
New equipment less than \$5,000.....	<u>4,500</u>	<u>4,500</u>	<u>27,502</u>
Total Sheriff.....	<u>17,008,964</u>	<u>17,425,094</u>	<u>17,610,651</u>
Office of Emergency Management:			
Personnel	160,878	163,633	163,511
Commodities	1,740	1,340	1,553
Contractual services.....	48,038	41,474	41,505
New equipment less than \$5,000.....	<u>5,371</u>	<u>4,511</u>	<u>4,341</u>
Total Office of Emergency Management.....	<u>216,027</u>	<u>210,958</u>	<u>210,910</u>
TOTAL PUBLIC SAFETY	<u>17,224,991</u>	<u>17,636,052</u>	<u>17,821,562</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2009

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL			
Circuit Court:			
Personnel	\$ 216,652	\$ 206,428	\$ 184,584
Commodities	3,597	3,597	4,851
Contractual services.....	<u>207,603</u>	<u>224,298</u>	<u>259,001</u>
Total Circuit Court.....	<u>427,852</u>	<u>434,323</u>	<u>448,436</u>
Public Defender:			
Personnel	973,456	862,956	863,614
Commodities	4,176	4,176	3,574
Contractual services.....	<u>68,188</u>	<u>68,188</u>	<u>60,899</u>
Total Public Defender.....	<u>1,045,820</u>	<u>935,320</u>	<u>928,087</u>
Coroner:			
Personnel	283,100	283,100	286,330
Commodities	3,324	2,124	2,703
Contractual services.....	232,432	229,612	232,346
New equipment.....	<u>-</u>	<u>-</u>	<u>1,470</u>
Total Coroner.....	<u>518,856</u>	<u>514,836</u>	<u>522,850</u>
Juvenile Probation:			
Personnel	1,292,539	1,095,058	1,091,489
Commodities	750	750	1,139
Contractual services.....	<u>15,100</u>	<u>15,100</u>	<u>17,033</u>
Total Juvenile Probation.....	<u>1,308,389</u>	<u>1,110,908</u>	<u>1,109,660</u>
Adult Probation:			
Personnel	1,634,749	1,559,524	1,546,159
Commodities	2,275	2,275	4,898
New equipment.....	-	-	3,287
Uniforms.....	-	-	3,914
Contractual services.....	<u>15,152</u>	<u>15,152</u>	<u>30,166</u>
Total Adult Probation.....	<u>1,652,176</u>	<u>1,576,951</u>	<u>1,588,424</u>
Deputy Merit Commission:			
Personnel	6,472	6,472	10,623
Contractual services.....	<u>6,024</u>	<u>6,024</u>	<u>6,803</u>
Total Deputy Merit Commission.....	<u>12,496</u>	<u>12,496</u>	<u>17,425</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2009

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL (CONTINUED)			
Circuit Clerk:			
Personnel	\$ 2,668,770	\$ 2,618,322	\$ 2,619,074
Commodities	47,000	17,000	21,712
Contractual services.....	<u>75,869</u>	<u>52,845</u>	<u>53,953</u>
Total Circuit Clerk	<u>2,791,639</u>	<u>2,688,167</u>	<u>2,694,739</u>
States Attorney:			
Personnel	3,266,721	3,114,721	3,098,419
Commodities	7,300	7,300	9,571
Contractual services.....	71,531	71,531	84,218
New equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>446</u>
Total States Attorney	<u>3,345,552</u>	<u>3,193,552</u>	<u>3,192,654</u>
TOTAL JUDICIAL	<u>11,102,780</u>	<u>10,466,553</u>	<u>10,502,275</u>
HEALTH AND WELFARE			
Building/Zoning:			
Personnel	596,593	532,367	528,543
Commodities	2,100	2,100	2,545
Contractual services.....	<u>20,977</u>	<u>20,977</u>	<u>20,220</u>
TOTAL HEALTH AND WELFARE	<u>619,670</u>	<u>555,444</u>	<u>551,308</u>
CAPITAL OUTLAY			
General and administrative	-	482,336	555,689
Public safety.....	<u>51,000</u>	<u>10,600</u>	<u>-</u>
TOTAL CAPITAL OUTLAY.....	<u>51,000</u>	<u>492,936</u>	<u>555,689</u>
DEBT SERVICE			
Principal	33,017	330,817	1,225,510
Interest.....	<u>20,865</u>	<u>20,865</u>	<u>18,823</u>
TOTAL DEBT SERVICE.....	<u>53,882</u>	<u>351,682</u>	<u>1,244,333</u>
TOTAL EXPENDITURES.....	<u>\$49,567,625</u>	<u>\$49,602,166</u>	<u>\$50,004,079</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2009

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Highway Fund	County Motor Fuel Tax Fund
ASSETS									
Cash and short-term investments	\$ 37,082	\$ 17,784	\$ 82,574	\$ -	\$ 5,167	\$ -	\$ 126,557	\$ 103,714	\$ 3,444,296
Restricted cash	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Receivables, net:									
Property taxes	-	126,800	-	-	-	612,039	-	2,052,645	-
Accrued interest	-	-	-	-	-	-	-	-	838
Governmental agencies	-	44,450	-	348,040	-	-	-	-	334,175
Other	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	33,957	-	-	1,200,932	-	1,069,649	-
Inventory	-	-	-	-	-	-	-	1,222,586	-
TOTAL ASSETS	\$ 37,082	\$ 189,034	\$ 116,531	\$ 348,040	\$ 5,167	\$ 1,812,971	\$ 126,557	\$ 4,448,595	\$ 3,779,310

Liabilities and Fund Balance (Deficit)

LIABILITIES									
Accounts payable	\$ -	\$ 1,267	\$ 951	\$ 2,155	\$ -	\$ -	\$ -	\$ 35,815	\$ -
Accrued wages	-	7,724	-	9,480	-	3,862	-	25,287	30,230
Due to other funds	-	-	-	40,357	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Deferred property taxes	-	126,800	-	-	-	612,039	-	2,052,645	-
Deferred revenue	-	3,333	-	-	-	-	-	-	-
Total Liabilities	-	139,124	951	51,992	-	615,901	-	2,113,748	30,230

FUND BALANCE (DEFICIT)

Unreserved	37,082	49,910	115,580	296,048	5,167	1,197,070	126,557	1,112,261	3,749,080
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	1,222,586	-
Total Fund Balance (Deficit)	37,082	49,910	115,580	296,048	5,167	1,197,070	126,557	2,334,847	3,749,080

TOTAL LIABILITIES AND

FUND BALANCE (DEFICIT)	\$ 37,082	\$ 189,034	\$ 116,531	\$ 348,040	\$ 5,167	\$ 1,812,971	\$ 126,557	\$ 4,448,595	\$ 3,779,310
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Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2009

	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
ASSETS									
Cash and short-term investments	\$ -	\$ -	\$ 290,644	\$ -	\$ 22,036	\$ 76,326	\$ -	\$ -	\$ 720,789
Restricted cash	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Receivables, net:									
Property taxes	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	-	-	-
Other	-	-	224,447	-	-	40,000	-	39,381	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	404,980	47,483	-	359,280	-	696,479	-	-	1,071,521
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$404,980	\$ 47,483	\$515,091	\$359,280	\$ 22,036	\$812,805	\$ -	\$ 39,381	\$1,792,311
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable	\$ 41,911	\$ -	\$ -	\$ 9,196	\$ -	\$ -	\$ -	\$ -	\$ 11,672
Accrued wages	-	18,913	-	2,534	-	2,511	-	1,918	-
Due to other funds	-	828,941	-	-	-	-	-	163,692	-
Accrued interest	-	-	-	-	-	-	-	-	7,219
Deferred property taxes	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	41,911	847,853	-	11,730	-	2,511	-	165,610	18,891
FUND BALANCE (DEFICIT)									
Unreserved	363,069	(800,370)	515,091	347,550	22,036	810,294	-	(126,229)	1,773,420
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	363,069	(800,370)	515,091	347,550	22,036	810,294	-	(126,229)	1,773,420
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$404,980	\$ 47,483	\$515,091	\$359,280	\$ 22,036	\$812,805	\$ -	\$ 39,381	\$1,792,311

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2009

	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	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund
ASSETS									
Cash and short-term investments	\$ 2,203	-	\$ 28,378	\$ -	\$148,919	-	\$214,849	\$277,687	-
Restricted cash	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Receivables, net:									
Property taxes	-	481,393	-	-	-	-	-	-	909,413
Accrued interest	-	-	-	-	-	-	-	-	-
Governmental agencies	-	651,478	160	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	108,189	-	95,882	-	2,069,277
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 2,203	\$1,132,871	\$ 28,538	\$ -	\$257,108	\$ -	\$310,731	\$277,687	\$2,978,690
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable	-	\$ 16,681	-	-	\$ 5,281	-	-	\$ 847	\$ 9,237
Accrued wages	-	43,653	-	-	1,139	-	-	763	1,683
Due to other funds	-	2,268,158	-	77,012	-	18,870	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Deferred property taxes	-	481,393	-	-	-	-	-	-	909,413
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	2,809,883	-	77,012	6,420	18,870	-	1,610	920,333
FUND BALANCE (DEFICIT)									
Unreserved	2,203	(1,677,012)	28,538	(77,012)	250,688	(18,870)	310,731	276,077	2,058,358
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	2,203	(1,677,012)	28,538	(77,012)	250,688	(18,870)	310,731	276,077	2,058,358
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 2,203	\$1,132,871	\$ 28,538	\$ -	\$257,108	\$ -	\$310,731	\$277,687	\$2,978,690

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2009

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
ASSETS								
Cash and short-term investments	\$ 3,046	\$ 58,141	\$ 116,669	\$ 169,495	\$ 71,804	\$ -	\$ 145,158	\$ 430,875
Restricted cash	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	444
Governmental agencies	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	782,977	-	-
Inventory	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,046	\$ 58,141	\$ 116,669	\$ 169,495	\$ 71,804	\$ 782,977	\$ 145,158	\$ 431,320
Liabilities and Fund Balance (Deficit)								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 262	\$ 5,351	\$ 570	\$ 5,304	\$ -	\$ -
Accrued wages	-	-	-	124	-	-	17,672	-
Due to other funds	-	-	-	-	-	-	-	2,423
Accrued interest	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	-	262	5,475	570	5,304	17,672	2,423
FUND BALANCE (DEFICIT)								
Unreserved	3,046	58,141	116,407	164,020	71,235	777,673	127,486	428,897
Reserved for projects	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	3,046	58,141	116,407	164,020	71,235	777,673	127,486	428,897
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 3,046	\$ 58,141	\$ 116,669	\$ 169,495	\$ 71,804	\$ 782,977	\$ 145,158	\$ 431,320

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2009

	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
ASSETS							
Cash and short-term investments	\$ 21,043	\$390,565	\$1,129,937	\$ 15,311	\$ 21,207	\$ 74,544	\$ 8,246,802
Restricted cash	-	255	-	-	-	-	255
Investments	-	-	-	-	-	-	-
Receivables, net:							
Property taxes	-	-	-	-	194,827	-	4,377,117
Accrued interest	-	-	-	-	-	-	1,283
Governmental agencies	-	-	147,226	-	-	-	913,272
Other	-	-	-	-	-	-	916,085
Prepaid expenses	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	7,940,606
Inventory	-	-	-	-	-	-	1,222,586
TOTAL ASSETS	\$ 21,043	\$390,820	\$1,277,162	\$ 15,311	\$216,034	\$ 74,544	\$23,618,006
LIABILITIES							
Liabilities and Fund Balance (Deficit)							
Accounts payable	\$ -	\$ 16,821	\$ -	\$ -	\$ 1,363	\$ 7,348	\$ 172,029
Accrued wages	-	-	-	-	19,564	-	187,054
Due to other funds	-	-	-	-	2,030	-	3,401,483
Accrued interest	-	-	-	-	-	-	7,219
Deferred property taxes	-	-	-	-	194,827	-	4,377,117
Deferred revenue	-	-	-	-	-	-	3,333
Total Liabilities	-	16,821	-	-	217,784	7,348	8,148,235
FUND BALANCE (DEFICIT)							
Unreserved	21,043	374,000	1,277,162	15,311	(1,750)	67,196	14,247,185
Reserved for projects	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	1,222,586
Total Fund Balance (Deficit)	21,043	374,000	1,277,162	15,311	(1,750)	67,196	15,469,771
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 21,043	\$390,820	\$1,277,162	\$ 15,311	\$216,034	\$ 74,544	\$23,618,006

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2009

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Highway Fund	County Motor Fuel Tax Fund
REVENUES									
Property taxes.....	\$ -	\$125,434	\$ -	\$ -	\$ -	\$ 609,748	\$ -	\$2,055,722	\$ -
Fees, fines, and forfeitures	-	-	50,218	-	-	-	-	193,434	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	118,642	-	1,089,292	4,415	-	-	-	3,521,102
Intergovernmental – federal	-	102,891	-	4,314,310	-	-	-	-	-
Interest revenue	177	69	422	1,558	10	6,131	6,837	4,390	12,596
Other	-	18,000	-	173,402	-	48,508	-	10,075	57,400
Total Revenues.....	177	365,037	50,640	5,578,562	4,425	664,387	6,837	2,263,621	3,591,098
EXPENDITURES									
Current:									
General and administrative.....	-	371,292	11,629	-	2,000	-	-	-	-
Public safety.....	-	-	-	-	-	-	-	-	-
Judicial.....	-	-	-	-	-	-	-	-	-
Health and welfare.....	-	-	-	5,400,458	-	-	-	-	-
Highway and roads.....	-	-	-	-	-	779,034	-	1,860,991	386,925
Capital outlay.....	-	-	-	100,594	-	-	-	508,823	2,148,362
Debt service:									
Principal.....	-	-	-	-	-	-	-	33,821	-
Interest.....	-	-	-	-	-	-	-	5,742	-
Total Expenditures.....	-	371,292	11,629	5,501,052	2,000	779,034	-	2,409,377	2,535,287
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	177	(6,256)	39,011	77,510	2,425	(114,647)	6,837	(145,756)	1,055,811
OTHER FINANCING SOURCES (USES)									
Operating transfer in	-	-	-	-	-	-	-	451,073	-
Transfer from component unit.....	-	-	-	-	-	-	-	-	-
Operating transfer out	-	(22,642)	-	(103,072)	-	(3,074)	(1,300,000)	(386,518)	(451,073)
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	-	(22,642)	39,011	(103,072)	-	(3,074)	(1,300,000)	64,555	(451,073)
NET CHANGE IN FUND BALANCE	177	(28,898)	76,569	25,562	2,425	(117,721)	(1,293,163)	(81,201)	604,739
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	36,905	78,808	76,569	321,610	2,742	1,314,791	1,419,720	2,416,048	3,144,341
FUND BALANCE (DEFICIT), END OF YEAR	\$ 37,082	\$ 49,910	\$115,580	\$ 296,048	\$ 5,167	\$1,197,070	\$ 126,557	\$2,334,847	\$3,749,080

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2009

	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
REVENUES									
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	236,003	634,628	-	231,630	15,157	539,611	-	-	104,680
Licenses and permits	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	11,668	-
Intergovernmental – federal	-	-	-	-	-	-	-	101,672	-
Interest revenue	1,443	-	5,944	1,588	111	2,730	-	-	6,571
Other	-	-	-	-	-	-	-	-	152,982
Total Revenues	237,447	634,628	5,944	233,218	15,268	542,341	-	113,340	264,233
EXPENDITURES									
Current:									
General and administrative.....	-	-	-	-	-	273,241	-	-	-
Public safety.....	-	737,986	-	-	24,416	-	-	103,651	386,638
Judicial.....	173,936	-	-	199,381	-	-	-	-	-
Health and welfare.....	-	-	-	-	-	-	-	-	-
Highway and roads.....	-	-	-	-	-	-	-	-	-
Capital outlay.....	19,000	-	-	25,578	-	-	-	-	95,000
Debt service:									
Principal.....	-	-	-	-	-	-	-	-	442,777
Interest.....	-	-	-	-	-	-	-	-	14,170
Total Expenditures.....	192,936	737,986	-	224,959	24,416	273,241	25,308	103,651	938,585
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	44,511	(103,358)	5,944	8,259	(9,149)	269,100	(25,308)	9,689	(674,352)
OTHER FINANCING SOURCES (USES)									
Operating transfer in	-	-	38,308	-	-	92,270	-	-	1,000,000
Transfer from component unit.....	-	-	-	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-	-	-	-
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	38,308	-	-	92,270	-	-	1,000,000
NET CHANGE IN FUND BALANCE	44,511	(103,358)	44,252	8,259	(9,149)	361,370	(25,308)	9,689	325,648
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	318,558	(697,012)	470,839	339,291	31,185	448,924	25,308	(135,918)	1,447,772
FUND BALANCE (DEFICIT), END OF YEAR	\$363,069	(\$800,370)	\$515,091	\$347,550	\$ 22,036	\$810,294	\$ -	(\$126,229)	\$1,773,420

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2009

	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Local Law Enforce Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund
REVENUES									
Property taxes.....	\$ 1,997	\$ 477,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 905,912
Fees, fines, and forfeitures		221,695	2,360		117,812		100,029		
Licenses and permits									
Other taxes									
Intergovernmental		1,233,291							
Intergovernmental – federal		39,739							
Interest revenue			128		1,132		927	1,165	10,464
Other		95							34,232
Total Revenues.....	1,997	1,972,166	2,488		118,944		927	101,194	950,607

EXPENDITURES

Current:									
General and administrative.....				367	104,533				
Public safety.....		2,458,071						39,496	
Judicial.....									
Health and welfare.....									
Highway and roads.....									1,173,870
Capital outlay.....									
Debt service:									
Principal.....									
Interest.....									
Total Expenditures.....		2,458,071		367	104,533			39,496	1,173,870

Excess (deficiency) of revenues over expenditures
before other financing sources (uses)

1,997 (485,905) 2,488 (367) 14,411 927 61,698 (223,262)

OTHER FINANCING SOURCES (USES)

Operating transfer in		699,581					150,000		
Transfer from component unit.....									
Operating transfer out		(67,542)						(3,346)	(3,972)
Transfer to component unit.....									
Other									

Total Other Financing Sources (Uses).....

- 632,039 - 2,488 (367) 14,411 150,000 (3,346) (3,972)

NET CHANGE IN FUND BALANCE

1,997 146,134 2,488 (367) 14,411 150,927 58,352 (227,234)

**FUND BALANCE (DEFICIT),
BEGINNING OF YEAR.....**

206 (1,823,147) 26,051 (76,645) 236,277 159,804 217,725 2,285,592

FUND BALANCE (DEFICIT), END OF YEAR

2,203 **(\$1,677,013)** **\$ 28,538** **(\$ 77,012)** **\$250,688** **(\$ 18,870)** **\$276,077** **\$2,058,358**

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2009

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
REVENUES								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	41,234	40,116	23,310	242,334	166,079	333,561	-
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental – federal	535	125	532	822	237	3,525	880	4,304
Interest revenue	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenues	535	41,359	40,649	24,132	242,571	169,604	334,441	4,304
EXPENDITURES								
Current:								
General and administrative.....	-	-	-	-	-	-	446,802	30,023
Public safety.....	-	1,146	13,106	29,562	236,211	109,679	-	-
Judicial.....	-	-	-	-	-	-	-	-
Health and welfare.....	-	-	-	-	-	-	-	-
Highway and roads.....	-	-	-	-	-	-	-	-
Capital outlay.....	-	-	24,100	-	-	-	-	-
Debt service:								
Principal.....	-	-	-	-	-	-	-	-
Interest.....	-	-	-	-	-	-	-	-
Total Expenditures.....	-	1,146	37,206	29,562	236,211	109,679	446,802	30,023
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	535	40,212	3,442	(5,429)	6,360	59,925	(112,361)	(25,718)
OTHER FINANCING SOURCES (USES)								
Operating transfer in	-	-	-	-	-	-	-	68,503
Transfer from component unit.....	-	-	-	-	-	-	-	-
Operating transfer out	(120,631)	-	-	-	-	(4,665)	-	(30)
Transfer to component unit	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	(120,631)	-	-	-	-	(4,665)	-	68,473
NET CHANGE IN FUND BALANCE	(120,096)	40,212	3,442	(5,429)	6,360	55,260	(112,361)	42,755
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	123,142	17,929	112,965	169,449	64,875	722,413	239,847	386,142
FUND BALANCE (DEFICIT), END OF YEAR	\$ 3,046	\$ 58,141	\$ 116,407	\$ 164,020	\$ 71,235	\$ 777,673	\$ 127,486	\$ 428,897

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2009

	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.....	\$ 9,703	\$ 51,018	\$ -	\$ -	\$ 195,119	\$ 34,566	\$ 4,403,847
Fees, fines, and forfeitures	-	-	-	-	-	-	3,356,610
Licenses and permits	-	-	-	-	-	-	-
Other taxes	-	-	1,499,489	-	-	-	5,020,592
Intergovernmental	-	-	408,730	161,282	-	-	3,027,321
Intergovernmental – federal	-	-	-	-	-	-	4,558,612
Interest revenue	130	-	600	6	-	351	76,436
Other	-	-	-	-	7,697	-	502,390
Total Revenues.....	<u>9,833</u>	<u>51,018</u>	<u>1,908,819</u>	<u>161,288</u>	<u>202,816</u>	<u>34,917</u>	<u>20,945,808</u>
EXPENDITURES							
Current:							
General and administrative.....	15,720	42,160	-	-	-	37,241	1,360,314
Public safety.....	-	-	-	-	-	-	4,100,465
Judicial.....	-	-	-	-	-	-	412,813
Health and welfare.....	-	-	-	-	162,656	-	5,563,114
Highway and roads.....	-	-	479,585	161,283	-	-	4,841,688
Capital outlay.....	-	-	1,188,282	-	-	-	4,109,739
Debt service:							
Principal.....	-	-	-	-	-	-	476,598
Interest.....	-	-	-	-	-	-	19,911
Total Expenditures.....	<u>15,720</u>	<u>42,160</u>	<u>1,667,867</u>	<u>161,283</u>	<u>162,656</u>	<u>37,241</u>	<u>20,884,642</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(5,887)	8,858	240,952	5	40,160	(2,324)	61,166
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	30	-	-	-	2,499,765
Transfer from component unit.....	-	-	-	-	-	-	-
Operating transfer out	-	-	(68,503)	-	(28,167)	(1,217)	(2,564,451)
Transfer to component unit	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	(68,473)	-	(28,167)	(1,217)	(64,686)
NET CHANGE IN FUND BALANCE	(5,887)	8,858	172,479	5	11,993	(3,541)	(3,520)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	<u>26,930</u>	<u>365,142</u>	<u>1,104,683</u>	<u>15,306</u>	<u>(13,743)</u>	<u>70,737</u>	<u>15,473,291</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 21,043</u>	<u>\$ 374,000</u>	<u>\$ 1,277,162</u>	<u>\$ 15,311</u>	<u>\$ (1,750)</u>	<u>\$ 67,196</u>	<u>\$ 15,469,771</u>

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2009

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Building Maintenance Fund	Building Operating Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	Central Dispatch Fund
ASSETS								
Cash and short-term investments	\$ 53,701	\$ 42,946	\$ 1,604	\$ -	\$ -	\$ 49,856	\$ 2,573	\$ 352,627
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	516,878
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 53,701	\$ 42,946	\$ 1,604	\$ -	\$ -	\$ 49,856	\$ 2,573	\$ 869,505
LIABILITIES								
Accounts payable	\$ 53,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,984
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due other	-	42,946	1,604	-	-	49,856	2,573	814,521
TOTAL LIABILITIES	\$ 53,701	\$ 42,946	\$ 1,604	\$ -	\$ -	\$ 49,856	\$ 2,573	\$ 869,505

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2009

	CIEG Fund	Circuit Clerk Fund	Comp Analysis Fund	Condemnations Fund	County Clerk Fee Tax Sale Fund	Current Year Real Estate Levy Fund	Delinquent Mobile Home Fund	Drainage District Fund
ASSETS								
Cash and short-term investments	\$328,111	\$1,654,646	\$ 4,122	\$ 2,970	\$ 20	\$441,040	\$ 196	\$ -
Investments	-	1,511,906	-	-	-	-	-	-
Receivables, net:-								
Property taxes.....	-	-	-	-	-	-	-	-
Due from other funds.....	-	-	-	-	-	-	-	-
Other	-	849	-	-	-	-	-	-
TOTAL ASSETS.....	<u>\$328,111</u>	<u>\$3,167,401</u>	<u>\$ 4,122</u>	<u>\$ 2,970</u>	<u>\$ 20</u>	<u>\$441,040</u>	<u>\$ 196</u>	<u>\$ -</u>
LIABILITIES								
Accounts payable.....	\$ 790	\$ 273,184	\$ -	\$ -	\$ -	\$ 29,849	\$ -	\$ -
Bond deposits.....	-	2,285,286	-	-	-	-	-	-
Refunds and restitutions.....	-	103,423	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	-	-	-	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	-	358,145	-	-	-	-	-	-
Trust funds due other	327,321	147,363	4,122	2,970	20	411,191	196	-
TOTAL LIABILITIES.....	<u>\$328,111</u>	<u>\$3,167,401</u>	<u>\$ 4,122</u>	<u>\$ 2,970</u>	<u>\$ 20</u>	<u>\$441,040</u>	<u>\$ 196</u>	<u>\$ -</u>

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2009

	Extension Education Fund	Inheritance Tax Fund	Laketown SSA Fund	Mobile Home Advertising Fund	Mobile Home Current Year Fund	Mobile Home Indemnity Fund	Mobile Home Liens Fund	Mobile Home Penalty Fund
ASSETS								
Cash and short-term investments	\$ 16,113	\$ 61,394	\$ 17,620	\$ 180	\$ 503	\$ 140	\$ -	\$ 1,200
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes.....	200,000	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS.....	<u>\$216,113</u>	<u>\$ 61,394</u>	<u>\$ 17,620</u>	<u>\$ 180</u>	<u>\$ 503</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 1,200</u>

LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits.....	-	-	-	-	-	-	-	-
Refunds and restitutions.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	200,000	-	-	-	-	-	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	-	-	-	-	-	-	-	-
Trust funds due other	16,113	61,394	17,620	180	503	140	-	1,200
TOTAL LIABILITIES.....	<u>\$216,113</u>	<u>\$ 61,394</u>	<u>\$ 17,620</u>	<u>\$ 180</u>	<u>\$ 503</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 1,200</u>

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2009

	Mobile Home Sale in Error Fund	MH Tax Agent Certificates Fund	Real Estate Delinquent Fund	Real Estate Penalty Fund	Real Estate Advertising Fund	Real Estate Indemnity Fund	Real Estate Tax Agent Certificates Fund	Real Estate Tax Agent Tax-Deed Fund
ASSETS								
Cash and short-term investments	\$ 280	\$ -	\$154,767	\$ 74	\$ 90	\$ 200	\$ -	\$ -
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes.....	-	-	-	-	-	-	-	-
Due from other funds.....	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS.....	\$ 280	\$ -	\$154,767	\$ 74	\$ 90	\$ 200	\$ -	\$ -
LIABILITIES								
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits.....	-	-	-	-	-	-	-	-
Refunds and restitutions.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	-	-	-	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	-	6,731	-	-	-	-	127,785	-
Trust funds due other	280	(6,731)	154,767	74	90	200	(127,785)	-
TOTAL LIABILITIES.....	\$ 280	\$ -	\$154,767	\$ 74	\$ 90	\$ 200	\$ -	\$ -

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2009

	Payroll Clearing Fund	Real Estate Tax Overpayments Fund	Real Estate Sale in Error Fund	Real Estate Tax Objection Fund	Regional Office of Education Fund	Sheriffs Inmate Fund	Rescue Squad Fund	RHSP Surcharge Fund
ASSETS								
Cash and short-term investments	\$ 394,938	-	\$ 500,540	\$ 625,724	\$ 1,552,419	\$ -	\$ 17,341	\$ 23,175
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 394,938	\$ -	\$ 500,540	\$ 625,724	\$ 1,552,419	\$ -	\$ 17,341	\$ 23,175
LIABILITIES								
Accounts payable	\$ 394,938	-	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	382,362	-	-	-	-	-	-
Due to other funds	-	(382,362)	500,540	625,724	1,552,419	-	17,296	23,175
Trust funds due other	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 394,938	\$ -	\$ 500,540	\$ 625,724	\$ 1,552,419	\$ -	\$ 17,341	\$ 23,175

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2009

	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	\$ 37,114	\$ 1,448	\$ 12,006	\$420,608	\$ 4,925	\$ 114	\$ 2,901	\$ 3,517
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes.....	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other	-	902	-	2,067	-	-	-	-
TOTAL ASSETS	\$ 37,114	\$ 2,350	\$ 12,006	\$422,675	\$ 4,925	\$ 114	\$ 2,901	\$ 3,517
LIABILITIES								
Accounts payable	\$ -	\$ 518	\$ -	\$ 10,865	\$ -	\$ -	\$ -	\$ -
Bond deposits.....	-	-	-	-	-	-	-	-
Refunds and restitutions.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	-	-	-	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	-	-	-	-	-	-	-	-
Trust funds due other	37,114	1,832	12,006	411,810	4,925	114	2,901	3,517
TOTAL LIABILITIES	\$ 37,114	\$ 2,350	\$ 12,006	\$422,675	\$ 4,925	\$ 114	\$ 2,901	\$ 3,517

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2009

		Sheriff Out of County Bond Fund	Sheriff Shoes for Kids Fund	Sheriff Soda Fund	Special Assessments Fund	Tax Account Miscellaneous Fund	Tax Redemptions Fund	Unknown Heirs Fund	Total
ASSETS									
Cash and short-term investments	\$	507	-	7,777	8,802	40	442,087	37,380	728,036
Investments		-	-	-	-	-	-	-	1,511,906
Receivables, net:									
Property taxes		-	-	-	-	-	-	-	200,000
Due from other funds		-	-	-	-	-	-	-	516,878
Other		-	-	-	-	-	-	-	3,818
TOTAL ASSETS	\$	507	-	7,777	8,802	40	442,087	37,380	951,293
LIABILITIES									
Accounts payable	\$	6,100	-	-	-	-	418,276	-	1,243,250
Bond deposits		-	-	-	-	-	-	-	2,285,286
Refunds and restitutions		-	-	-	-	-	-	-	103,423
Deferred property taxes		-	-	-	-	-	-	-	200,000
Deferred revenue		-	-	-	-	-	-	-	-
Due to other funds		-	-	-	8,802	-	-	-	875,023
Trust funds due other	(5,593)	-	7,777	-	40	23,811	37,380	4,805,956
TOTAL LIABILITIES	\$	507	-	7,777	8,802	40	442,087	37,380	951,293

Sangamon County, Illinois
COMBINING STATEMENT OF ASSETS AND LIABILITIES –
COMPONENT UNITS
November 30, 2009

Schedule 12

	<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	\$ 3,096,497	\$ 331,409	\$ 37,118	\$ 3,465,024
Other receivables	572,001	124,435	573,730	1,270,166
Prepaid expenses	63,540	-	-	63,540
Capital assets, net	<u>4,069,142</u>	<u>-</u>	<u>5,964</u>	<u>4,075,106</u>
 Total Assets	 <u>\$ 7,801,180</u>	 <u>\$ 455,844</u>	 <u>\$ 616,811</u>	 <u>\$ 8,873,835</u>
 <u>Liabilities and Net Assets</u>				
LIABILITIES				
Accounts payable	\$ 45,314	\$ 28	\$ 262,310	\$ 307,652
Other liabilities	56,990	95,895	63,309	216,193
Due to primary government	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>259,802</u>	<u>259,802</u>
 Total Liabilities	 <u>102,304</u>	 <u>95,923</u>	 <u>585,421</u>	 <u>783,648</u>
 NET ASSETS				
Unrestricted	3,629,734	359,921	25,426	4,015,081
Invested in capital assets, net of debt	<u>4,069,142</u>	<u>-</u>	<u>5,964</u>	<u>4,075,106</u>
 Total Net Assets	 <u>\$ 7,698,876</u>	 <u>\$ 359,921</u>	 <u>\$ 31,390</u>	 <u>\$ 8,090,187</u>

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

Schedule 13

For The Year Ended November 30, 2009

	<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	\$ 2,226,224	\$ -	\$ -	\$ 2,226,224
Intergovernmental	-	379,227	50,813	430,040
Intergovernmental – federal	-	238,828	3,387,356	3,626,184
Interest revenue	<u>14,108</u>	<u>1,530</u>	<u>40</u>	<u>15,678</u>
 Total Revenues	 <u>2,240,332</u>	 <u>619,585</u>	 <u>3,438,209</u>	 <u>6,298,126</u>
EXPENDITURES				
Current:				
General and administrative	-	-	3,379,961	3,379,961
Public safety	1,874,292	870,485	-	2,744,777
Depreciation	<u>556,878</u>	<u>-</u>	<u>425</u>	<u>557,303</u>
 Total Expenses	 <u>2,431,170</u>	 <u>870,485</u>	 <u>3,380,386</u>	 <u>6,682,041</u>
 Excess (Deficiency) Of Revenues Over Expenses Before Other Financing Sources (Uses)	 (<u>190,838</u>)	 (<u>250,900</u>)	 <u>57,824</u>	 (<u>383,915</u>)
OTHER FINANCING SOURCES (USES)				
Transfer from primary government	-	326,249	-	326,249
Transfer to primary government	(<u>137,290</u>)	(<u>169,568</u>)	(<u>66,500</u>)	(<u>373,358</u>)
 Total Other Financing Sources (Uses)....	 (<u>137,290</u>)	 <u>156,681</u>	 (<u>66,500</u>)	 (<u>47,109</u>)
 Excess (Deficiency) Of Revenues Over Expenses and Other Financing Sources (Uses)	 (328,128)	 (94,219)	 (8,677)	 (431,024)
 NET ASSETS, BEGINNING OF YEAR.....	 <u>8,027,004</u>	 <u>454,140</u>	 <u>40,066</u>	 <u>8,521,210</u>
 NET ASSETS, END OF YEAR.....	 <u>\$ 7,698,876</u>	 <u>\$ 359,921</u>	 <u>\$ 31,390</u>	 <u>\$ 8,090,187</u>