

**SANGAMON COUNTY, ILLINOIS**  
**Springfield, Illinois**

**BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**SANGAMON COUNTY, ILLINOIS**

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## Independent Auditor's Report

The Honorable Chairman and  
Members of the County Board  
Sangamon County, Illinois  
Springfield, 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, 2004, 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, 2004, 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 June 24, 2005 on our consideration of Sangamon County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Illinois Municipal Retirement Fund Schedule of Funding Progress and budgetary comparison information on pages 37 through 42 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Sangamon County, Illinois has not presented the management's discussion and analysis as required by accounting principles generally accepted in the United States of America.

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

*Clifton Gunderson LLP*

Springfield, Illinois  
June 24, 2005

**SANGAMON COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
**November 30, 2004**

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
<b>ASSETS</b>		
Cash and short-term investments	\$ 17,787,609	\$ 6,700,208
Restricted cash	71,917	-
Investments	2,194,217	-
Receivables, net:		
Governmental agencies	31,328	-
Property taxes	22,676,925	-
Accrued interest	41,299	-
Other	6,409,742	539,926
Due from primary government	-	4,201
Due from component unit	13,283	-
Inventories	707,404	-
Prepaid contracts	711,829	8,878
Capital assets, net	<u>80,206,292</u>	<u>201,936</u>
 Total assets	 <u>130,851,845</u>	 <u>7,455,149</u>
<b>LIABILITIES</b>		
Accounts payable	2,065,094	246,062
Self-insurance payable	751,810	-
Other liabilities	1,413,650	44,022
Due to primary government	-	65,913
Due to component unit	4,201	-
Deferred property tax revenue	22,676,925	-
Deferred revenue	726,336	-
Refundable grant advance	-	206,233
Long-term liabilities:		
Due within one year	6,306,714	-
Due in more than one year	<u>6,319,512</u>	<u>-</u>
 Total liabilities	 <u>40,264,242</u>	 <u>562,230</u>
<b>NET ASSETS</b>		
Investment in capital assets, net of related debt	69,842,198	201,936
Unrestricted	<u>20,745,405</u>	<u>6,690,983</u>
 <b>TOTAL NET ASSETS</b>	 <u><u>\$ 90,587,603</u></u>	 <u><u>\$ 6,892,919</u></u>

These basic financial statements should be read only in connection with  
the accompanying summary of significant accounting policies  
and notes to basic financial statements.

**SANGAMON COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
For the Year Ended November 30, 2004**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>	
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Governmental Activities</u>	<u>Component Units</u>
<b>GOVERNMENTAL</b>					
General government	\$ 17,691,362	\$ 5,851,993	\$ 363,364	\$ (11,476,005)	
Public safety	16,273,782	2,151,863	1,630,017	(12,491,902)	
Judicial	12,447,556	4,330,466	2,828,481	(5,288,609)	
Highways and roads	10,554,694	903,243	147,272	(9,504,179)	
Health and welfare	8,921,203	296,421	5,120,723	(3,504,059)	
Interest and fiscal charges	<u>830,941</u>	<u>-</u>	<u>-</u>	<u>(830,941)</u>	
Total governmental activities	<u>66,719,538</u>	<u>13,533,986</u>	<u>10,089,857</u>	<u>(43,095,695)</u>	
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 66,719,538</u>	<u>\$ 13,533,986</u>	<u>\$ 10,089,857</u>	<u>(43,095,695)</u>	
<b>COMPONENT UNITS</b>					
ETSB	\$ 1,222,679	\$ 1,732,922	\$ -		\$ 510,243
Regional Planning Commission	921,149	157,730	501,083		(262,336)
Land of Lincoln Consortium	<u>2,402,010</u>	<u>19,445</u>	<u>2,997,660</u>		<u>615,095</u>
<b>TOTAL COMPONENT UNITS</b>	<u>\$ 4,545,838</u>	<u>\$ 1,910,097</u>	<u>\$ 3,498,743</u>		<u>863,002</u>
General revenues:					
Taxes:					
Property taxes				23,514,516	-
Sales and replacement taxes				8,873,247	-
Licenses and permits				932,594	-
Other taxes				6,119,643	-
Earnings on investments				355,972	87,428
Interest and penalties on taxes				550,366	-
Miscellaneous				414,184	-
Transfers				<u>557,098</u>	<u>(557,098)</u>
Total general revenues and transfers				<u>41,317,620</u>	<u>(469,670)</u>
<b>CHANGE IN NET ASSETS</b>				(1,778,075)	393,332
<b>NET ASSETS - BEGINNING OF YEAR, AS RESTATED</b>				<u>92,365,678</u>	<u>6,499,587</u>
<b>NET ASSETS - END OF YEAR</b>				<u>\$ 90,587,603</u>	<u>\$ 6,892,919</u>

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to basic financial statements.

**SANGAMON COUNTY, ILLINOIS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**November 30, 2004**

	<b>General Fund</b>	<b>County Health Fund</b>
<b>ASSETS</b>		
Cash and short-term investments	\$ 3,800,382	\$ -
Cash - restricted	-	-
Investments	2,119,217	-
Receivables, net:		
Property taxes	7,463,269	1,443,321
Accrued interest	12,445	-
Governmental agencies	-	-
Other	3,991,172	670,440
Prepaid contracts	229,079	-
Due from other funds	168,305	-
Due from component units	9,173	-
Inventory	<u>82,963</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 17,876,005</u></b>	<b><u>\$ 2,113,761</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 1,168,924	\$ 260,316
Self-insurance payable	751,810	-
Due to other funds	990,369	188,363
Due to component units	-	-
Deferred property taxes	7,463,269	1,443,321
Deferred revenue	-	42,671
Total liabilities	<u>10,374,372</u>	<u>1,934,671</u>
<b>FUND BALANCE (DEFICIT)</b>		
Reserved for:		
Prepays	229,079	-
Inventories	82,963	-
Liability claims	2,318,894	-
Projects	-	-
Unreserved	4,870,697	179,090
Unreserved reported in nonmajor special revenue funds	-	-
Total fund balance (deficit)	<u>7,501,633</u>	<u>179,090</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 17,876,005</u></b>	<b><u>\$ 2,113,761</u></b>

EXHIBIT 3

<u>County Complex Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Pension Code Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,328,138	\$ 5,240,125	\$ -	\$ 6,418,964	\$ 17,787,609
-	-	-	71,917	71,917
-	-	-	75,000	2,194,217
5,063,600	-	4,122,953	4,583,782	22,676,925
-	22,450	-	6,404	41,299
-	-	-	31,328	31,328
-	259,140	5,615	1,483,375	6,409,742
482,750	-	-	-	711,829
-	225,810	108,468	2,013,673	2,516,256
-	-	-	4,110	13,283
-	-	-	624,441	707,404
<u>\$ 7,874,488</u>	<u>\$ 5,747,525</u>	<u>\$ 4,237,036</u>	<u>\$ 15,312,994</u>	<u>\$ 53,161,809</u>
\$ -	\$ 89,042	\$ 631	\$ 546,181	\$ 2,065,094
-	-	-	-	751,810
-	53,276	229,537	2,468,361	3,929,906
-	-	-	4,201	4,201
5,063,600	-	4,122,953	4,583,782	22,676,925
-	-	-	683,665	726,336
<u>5,063,600</u>	<u>142,318</u>	<u>4,353,121</u>	<u>8,286,190</u>	<u>30,154,272</u>
482,750	-	-	-	711,829
-	-	-	624,441	707,404
-	-	-	-	2,318,894
-	4,770,339	-	1,378,870	6,149,209
2,328,138	834,868	(116,085)	-	8,096,708
-	-	-	5,023,493	5,023,493
<u>2,810,888</u>	<u>5,605,207</u>	<u>(116,085)</u>	<u>7,026,804</u>	<u>23,007,537</u>
<u>\$ 7,874,488</u>	<u>\$ 5,747,525</u>	<u>\$ 4,237,036</u>	<u>\$ 15,312,994</u>	<u>\$ 53,161,809</u>

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to basic financial statements.

**SANGAMON COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**November 30, 2004**

Total fund balance for governmental funds (Exhibit 3) \$ 23,007,537

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	\$ 1,766,697	
Land improvements	170,667	
Buildings, net	37,976,466	
Building improvements, net	28,861	
Vehicles, net	1,028,697	
Maintenance equipment, net	1,323,905	
Infrastructure, net	30,876,085	
Office equipment, net	884,898	
Computer equipment, net	428,302	
Other equipment, net	346,530	
Software, net	9,390	
Construction in process	<u>5,365,794</u>	
		80,206,292

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, 2004 are:

Government lease obligations	(9,783,656)	
Mortgage loan	(580,438)	
Compensated absences	<u>(2,262,132)</u>	
Total long-term liabilities		<u>(12,626,226)</u>

**Total net assets of governmental activities (Exhibit 1) \$ 90,587,603**

**SANGAMON COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**Year Ended November 30, 2004**

	<b>General Fund</b>	<b>County Health Fund</b>
<b>REVENUES</b>		
Property taxes	\$ 7,791,994	\$ 1,417,856
Licenses and permits	159,019	773,575
Fees, fines, and forfeitures	12,989,925	-
Sales and replacement taxes	8,873,247	-
Other taxes	2,545,161	-
Intergovernmental	1,501,682	773,673
Intergovernmental - federal	1,045,619	1,237,040
Interest revenue	174,183	-
Self-funded health insurance	1,133,214	-
Miscellaneous revenue	414,184	-
Total revenues	<u>36,628,228</u>	<u>4,202,144</u>
<b>EXPENDITURES</b>		
Current:		
General government	15,257,376	-
Public safety	14,987,558	-
Highways and roads	-	-
Judicial	9,681,282	-
Health and welfare	481,478	4,360,013
Capital outlay	1,208,939	86,921
Debt service:		
Principal	2,469,119	37,860
Interest	201,734	23,243
Total expenditures	<u>44,287,486</u>	<u>4,508,037</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>(7,659,258)</u>	<u>(305,893)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfer in	5,159,253	621,557
Transfer from component unit	45,600	-
Operating transfer out	(1,134,192)	(359,971)
Transfer to component unit	(269,941)	-
Other	345,139	-
Total other financing sources (uses)	<u>4,145,859</u>	<u>261,586</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(3,513,399)</u>	<u>(44,307)</u>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b>	<u>11,015,032</u>	<u>223,397</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 7,501,633</u>	<u>\$ 179,090</u>

EXHIBIT 4

<u>County Complex Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Pension Code Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 5,528,181	\$ -	\$ 2,700,657	\$ 6,075,828	\$ 23,514,516
-	-	-	-	932,594
-	-	137	4,050,404	17,040,466
-	-	-	-	8,873,247
-	3,574,482	-	-	6,119,643
-	-	14,622	2,822,649	5,112,626
-	-	-	2,694,572	4,977,231
-	133,764	-	48,025	355,972
-	-	-	-	1,133,214
-	-	-	-	414,184
<u>5,528,181</u>	<u>3,708,246</u>	<u>2,715,416</u>	<u>15,691,478</u>	<u>68,473,693</u>
1,845,000	-	13,780	882,203	17,998,359
-	-	-	1,343,471	16,331,029
-	2,128,587	-	5,622,041	7,750,628
-	-	-	3,419,125	13,100,407
-	-	-	4,398,310	9,239,801
-	4,329,386	-	1,875,776	7,501,022
2,884,159	-	-	121,957	5,513,095
705,870	-	-	3,964	934,811
<u>5,435,029</u>	<u>6,457,973</u>	<u>13,780</u>	<u>17,666,847</u>	<u>78,369,152</u>
<u>93,152</u>	<u>(2,749,727)</u>	<u>2,701,636</u>	<u>(1,975,369)</u>	<u>(9,895,459)</u>
-	362,100	-	1,696,963	7,839,873
-	-	-	781,439	827,039
-	(1,000,100)	(3,378,185)	(1,967,425)	(7,839,873)
-	-	-	-	(269,941)
-	-	-	-	345,139
-	<u>(638,000)</u>	<u>(3,378,185)</u>	<u>510,977</u>	<u>902,237</u>
93,152	(3,387,727)	(676,549)	(1,464,392)	(8,993,222)
<u>2,717,736</u>	<u>8,992,934</u>	<u>560,464</u>	<u>8,491,196</u>	<u>32,000,759</u>
<u>\$ 2,810,888</u>	<u>\$ 5,605,207</u>	<u>\$ (116,085)</u>	<u>\$ 7,026,804</u>	<u>\$ 23,007,537</u>

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to 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, 2004**

Net change in fund balances - total governmental funds (Exhibit 4)		\$ (8,993,222)
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 outlays and infrastructure additions (\$7,890,396) exceeded depreciation (\$5,550,650) in the current period.		2,339,746
Loss on disposal of assets		(275,824)
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	\$ (345,139)	
Repayments:		
Capital lease obligations	5,489,084	
Mortgage loan	<u>24,011</u>	
Net adjustment		5,167,956
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. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of two balances.		
Compensated absences	(120,601)	
Accrued interest on bonds	<u>103,870</u>	
Combined adjustment		<u>(16,731)</u>
<b>Change in net assets of governmental activities (Exhibit 2)</b>		<b><u>\$ (1,778,075)</u></b>

**SANGAMON COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**November 30, 2004**

	<b><u>Agency Funds</u></b>
<b>ASSETS</b>	
Cash and short-term investments	\$ 5,755,088
Receivables:	
Property taxes	208,301
Due from other funds	1,481,708
Other	<u>1,236</u>
Total assets	<u>7,446,333</u>
<b>LIABILITIES</b>	
Accounts payable	3,312,737
Deferred property tax revenue	208,301
Trust funds due others	3,909,869
Due to other funds	<u>15,426</u>
Total liabilities	<u>7,446,333</u>
<b>NET ASSETS</b>	<u><u>\$ -</u></u>

These basic financial statements should be read only in connection with  
the accompanying summary of significant accounting policies  
and notes to basic financial statements.

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

Sangamon 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.

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

**PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)**

**Discretely Presented Component Units**

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

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

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

The Emergency Telephone System Board (ETSB) was established by referendum to provide emergency telephone service funded by a telephone surcharge. The ETSB consists of seven members appointed by the Chairman of the Sangamon County Board with the 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.

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

**PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)**

**Discretely Presented Component Units (Continued)**

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

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

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

**Joint Venture**

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

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

**Jointly Governed Organizations**

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

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

**PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)**

**Jointly Governed Organizations (Continued)**

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**  
**November 30, 2004**

**MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

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

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

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

The government reports the following major governmental funds:

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

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

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

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

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

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

**MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)**

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.

**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, 2004.

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

**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.

**INVENTORIES AND PREPAID ITEMS**

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

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

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

**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 \$10,000. Capital assets, other than infrastructure, are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

**LONG-TERM OBLIGATIONS**

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

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

**COMPENSATED ABSENCES**

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

**SANGAMON COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**November 30, 2004**

**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.

This information is an integral part of the accompanying  
basic financial statements.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 1 - CASH AND INVESTMENTS**

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

**Cash and Short-term Investments**

At November 30, 2004, the carrying amount of the County's deposits (held in 12 separate financial institutions) was \$30,314,822 (\$30,242,905 - unrestricted and \$71,917 - restricted). The bank balances were \$36,563,009. The deposits are categorized in accordance with risk factors created by governmental reporting standards.

	<b><u>Bank Balance</u></b>
Category #1	\$ 17,999,080
Category #2	11,425,745
Category #3	3,722,355
Public Funds Pool not requiring categorization	<u>3,415,829</u>
<b>Total cash and short-term investments</b>	<b><u>\$ 36,563,009</u></b>

Category #1 includes deposits that are insured or collateralized or for which the securities are held by the County or its agent in the County's name.

Category #2 includes deposits covered by collateral held by the financial institution's trust department in the County's name.

Category #3 includes uncollateralized deposits.

**Investments**

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

	<b><u>Category #1</u></b>	<b><u>Category #2</u></b>	<b><u>Category #3</u></b>	<b><u>Carrying Amount</u></b>	<b><u>Market Value</u></b>
Money market held for investment purposes	\$ 491,911	\$ -	\$ -	\$ 491,911	\$ 491,911
Certificates of deposit	1,160,000	-	-	1,160,000	1,160,000
U.S. Government obligations	<u>467,306</u>	<u>-</u>	<u>-</u>	<u>467,306</u>	<u>467,306</u>
	<b><u>\$ 2,119,217</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b>2,119,217</b>	<b>2,119,217</b>
Investment in the Capital Fund Inc. - not subject to categorization				<u>75,000</u>	<u>75,000</u>
<b>Total investments</b>				<b><u>\$ 2,194,217</u></b>	<b><u>\$ 2,194,217</u></b>

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 1 - CASH AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

Category #1 includes investments that are insured, collateralized, or registered, with securities held by the broker, dealer, or its agent in the County's name.

Category #2 includes uninsured, noncollateralized, and unregistered investments, with securities held by the broker, dealer, or its trust department or agent in the County's name.

Category #3 includes uninsured and unregistered investments for which the securities are held by the broker, dealer, or its trust department or agent but not in the County's name.

**NOTE 2 - INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of November 30, 2004 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	County Health	\$ 75,218
	Nonmajor governmental funds	77,661
	Fiduciary funds	15,426
County Motor Fuel Tax	Nonmajor governmental funds	225,810
Pension Code Fund	General Fund	108,468
Fiduciary funds	Nonmajor governmental funds	380,756
	County Motor Fuel Tax	53,276
	County Health Fund	113,145
	General Fund	881,901
Nonmajor governmental funds	Pension Code Fund	229,537
	Nonmajor governmental funds	<u>1,784,136</u>
<b>Total</b>		<b><u>\$ 3,945,334</u></b>

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

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 2 - INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)**

Due to/from primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Component unit - Regional Planning Commission	Primary government - Nonmajor governmental funds	\$ 4,201
Primary government - General Fund	Component unit - Regional Planning Commission	9,173
Primary government - Nonmajor governmental funds	Component unit - Land of Lincoln Consortium	4,110
Fiduciary funds	Component unit - ETSB	11,395
	Component unit - Regional Planning Commission	27,832
	Component unit - Land of Lincoln Consortium	<u>13,403</u>
<b>Total</b>		<b><u>\$ 70,114</u></b>

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2004 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,473,539	\$ 302,798	\$ (9,640)	\$ 1,766,697
Construction in progress	<u>-</u>	<u>5,365,794</u>	<u>-</u>	<u>5,365,794</u>
Total capital assets not being depreciated	<u>1,473,539</u>	<u>5,668,592</u>	<u>(9,640)</u>	<u>7,132,491</u>
Capital assets being depreciated:				
Land improvements	184,092	-	-	184,092
Buildings	50,475,463	270,500	-	50,745,963
Building improvements	192,515	-	(26,300)	166,215
Vehicles	3,279,436	875,808	(1,590,991)	2,564,253
Maintenance equipment	3,895,539	590,048	(325,006)	4,160,581
Infrastructure	72,743,548	14,401	-	72,757,949
Office equipment	1,389,888	30,665	(22,111)	1,398,442
Computer equipment	1,656,798	440,382	(104,715)	1,992,465
Software	26,651	-	-	26,651
Other equipment	<u>1,009,963</u>	<u>-</u>	<u>(37,450)</u>	<u>972,513</u>
Total capital assets being depreciated	<u>134,853,893</u>	<u>2,221,804</u>	<u>(2,106,573)</u>	<u>134,969,124</u>

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 3 - CAPITAL ASSETS (CONTINUED)**

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities (continued):				
Capital assets being depreciated (continued):				
Less accumulated depreciation for:				
Land improvements	\$ (8,411)	\$ (5,014)	\$ -	\$ (13,425)
Buildings	(11,567,243)	(1,202,254)	-	(12,769,497)
Building improvements	(159,198)	(4,456)	26,300	(137,354)
Vehicles	(2,206,369)	(678,537)	1,349,350	(1,535,556)
Maintenance equipment	(2,918,580)	(243,102)	325,006	(2,836,676)
Infrastructure	(38,850,593)	(3,031,271)	-	(41,881,864)
Office equipment	(440,542)	(95,113)	22,111	(513,544)
Computer equipment	(1,404,810)	(239,525)	80,172	(1,564,163)
Software	(14,831)	(2,430)	-	(17,261)
Other equipment	(614,485)	(48,948)	37,450	(625,983)
Total accumulated depreciation	<u>(58,185,062)</u>	<u>(5,550,650)</u>	<u>1,840,389</u>	<u>(61,895,323)</u>
Total capital assets being depreciated, net	<u>76,668,831</u>	<u>(3,328,846)</u>	<u>(266,184)</u>	<u>73,073,801</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 78,142,370</u>	<u>\$ 2,339,746</u>	<u>\$ (275,824)</u>	<u>\$ 80,206,292</u>

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

Governmental activities:	
General government	\$ 760,395
Public safety	915,471
Highways and roads	3,434,740
Judicial	413,306
Health and welfare	<u>26,738</u>
<b>Total depreciation expense - governmental activities</b>	<u>\$ 5,550,650</u>

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 3 - CAPITAL ASSETS (CONTINUED)**

**Discretely Presented Component Units**

Activity for the capital assets of the component units for the year ended November 30, 2004 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Construction in process	\$ -	\$ 162,049	\$ -	\$ 162,049
Capital assets being depreciated:				
Vehicles	59,103	-	-	59,103
Computer equipment	516,340	-	-	516,340
Other equipment	1,174,300	-	-	1,174,300
Total capital assets being depreciated	<u>1,749,743</u>	<u>-</u>	<u>-</u>	<u>1,749,743</u>
Less accumulated depreciation for:				
Vehicles	(28,941)	(8,244)	-	(37,185)
Computer equipment	(515,594)	(747)	-	(516,341)
Other equipment	(1,140,462)	(15,868)	-	(1,156,330)
Total accumulated depreciation	<u>(1,684,997)</u>	<u>(24,859)</u>	<u>-</u>	<u>(1,709,856)</u>
Total capital assets being depreciated, net	<u>64,746</u>	<u>(24,859)</u>	<u>-</u>	<u>39,887</u>
<b>Component units capital assets, net</b>	<u>\$ 64,746</u>	<u>\$ 137,190</u>	<u>\$ -</u>	<u>\$ 201,936</u>

**NOTE 4 - LEASE OBLIGATIONS**

The County is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the County's government-wide financial statements. Lease expenditures for the year ended November 30, 2004 amounted to approximately \$138,121. The following is a schedule by year of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of November 30, 2004:

<u>Year Ending November 30</u>	<u>Amount</u>
2005	\$ 142,373
2006	<u>146,149</u>
<b>Total minimum lease payments required</b>	<u>\$ 288,522</u>

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 5 - LONG-TERM DEBT**

Long-term debt activity for the year ended November 30, 2004 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	\$ 14,927,601	\$ 345,139	\$ 5,489,084	\$ 9,783,656	\$ 5,731,596
Mortgage loan	604,449	-	24,011	580,438	22,374
Compensated absences	<u>2,141,531</u>	<u>213,618</u>	<u>93,017</u>	<u>2,262,132</u>	<u>552,744</u>
<b>Total long-term debt</b>	<u>\$ 17,673,581</u>	<u>\$ 558,757</u>	<u>\$ 5,606,112</u>	<u>\$ 12,626,226</u>	<u>\$ 6,306,714</u>

During 2001, the Sheriff's office partially financed the purchase of sixteen 2001 Chevrolet Impalas, two 2001 Dodge Ram 1500 trucks, one 2001 Dodge Ram 2500 truck, one 2001 Dodge 3/4 ton 4x4 truck, two 2001 Dodge Grand Caravans, one 2001 Ford Explorer, three 2001 Ford Taurus, and one 2001 Ford 12 passenger van. Total cost of the vehicles was \$417,642 of which \$438,659 was financed. The financing was at 4.18 percent with three annual payments of \$146,219 due January 1, 2002, 2003, and 2004.

During 2002, the County financed the purchase of eleven Chevrolet Impalas, four Dodge Intrepids, three Ford Explorers, two Dodge Caravans, and one Chevrolet Tahoe at an interest rate of 3.49 percent. The total amount financed was \$388,526 requiring three annual payments of \$129,406 due January 1, 2003, 2004, and 2005.

During 2002, the Circuit Clerk's office financed the purchase of computer equipment under various leases at interest rates from 4.56 to 4.97 percent. The total amount financed was \$342,818 requiring monthly payments totaling \$10,493.37. The monthly payment is an expenditure of the Court Automation Fund, a Special Revenue Fund. The leases expire January 1, 2005.

During 2003, the County financed the purchase of twelve Chevrolet Impalas, one Ford F117 truck, two Ford Explorers, two Ford Taurus, and two Chevrolet Tahoes at an interest rate of 1.78 percent. The total amount financed was \$290,321 requiring three annual payments of \$96,774 due January 1, 2004, 2005, and 2006.

During 2004, the County partially financed the purchase of two Ford Taurus, fifteen Chevrolet Impalas, three Ford Explorers, one GMC Savana passenger van, one Chevrolet Express van, one Ford F-150, and one car hauler. Total cost of the vehicles and equipment was \$395,138.91, of which \$345,138.91 was financed. The financing was at an interest rate of 1.95 percent with three annual payments of \$115,046 due January 1, 2005, 2006, and 2007.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

During 2003, the County financed the purchase of computer equipment under two leases at interest rates of 5.60 and 2.99 percent. The total amount financed was \$411,693 requiring monthly payments totaling \$12,314. The monthly payment is an expenditure of the General Fund. Final payment is due June 1, 2006. The contract calls for annual payments of \$147,768 in 2004, \$147,768 in 2005, and \$86,198 in 2006.

During 2000, the County Health Department entered into a mortgage loan for the purchase of a new building. The loan requires annual payments of \$52,700 and bears interest at 4.00 percent.

Debt service requirements on long-term debt at November 30, 2004 are as follows:

<b>Fiscal Year Ending November 30,</b>	<b>Governmental Activities</b>			
	<b>Capital Lease Obligations</b>		<b>Mortgage Loan</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2005	\$ 5,731,596	\$ 558,692	\$ 22,374	\$ 30,326
2006	3,936,241	171,681	23,531	29,169
2007	115,819	1,283	24,747	27,953
2008	-	-	26,026	26,674
2009	-	-	30,562	22,138
2010-2014	-	-	159,596	103,904
2015-2020	-	-	205,330	58,170
2021-2024	-	-	88,272	17,128
<b>Total</b>	<b><u>\$ 9,783,656</u></b>	<b><u>\$ 731,656</u></b>	<b><u>\$ 580,438</u></b>	<b><u>\$ 315,462</u></b>

**NOTE 6 - COMPENSATED ABSENCES**

At November 30, 2004, employees had earned but not taken annual vacation leave and sick leave which, at salary rates in effect at the end of the year, approximate \$2,262,132 for the primary government. Compensated absences are generally liquidated by the General Fund.

**NOTE 7 - BUILDING LEASE**

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

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 7 - BUILDING LEASE (CONTINUED)**

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

November 30, 2005	\$ 3,140,000
November 30, 2006	<u>3,460,000</u>
<b>Total</b>	<b><u>\$ 6,600,000</u></b>

Total lease payments, including interest in connection with this lease, were \$3,590,029 during the year ended November 30, 2004 and are reflected in the County Complex Fund, a Special Revenue Fund.

**NOTE 8 - JUVENILE DETENTION CENTER LEASE**

During fiscal year 2001, the County entered into a noncancelable capital lease for the purchase of the Juvenile Detention Center building. The lessor, Juvenile Facilities Associates, LLC, assumes all burden of ownership. The total amount of the lease was \$15,120,117. As part of the lease agreement, the County is required to make monthly payments for the initial lease plus an additional amount to cover repair and maintenance costs. The term of the lease is from January 15, 2002 to December 31, 2006 and requires monthly payments of \$180,622. A schedule of future lease payments is as follows:

November 30, 2005	\$ 2,100,478
November 30, 2006	<u>179,861</u>
<b>Total</b>	<b><u>\$ 2,280,339</u></b>

Total lease payments made during the fiscal year ended November 30, 2004 were \$1,997,253.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 9 - PROPERTY TAXES**

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

	<b><u>Maximum</u></b> <b><u>Rate</u></b>	<b><u>2003</u></b> <b><u>Levy</u></b>
General Fund	.2500	.2331
Insurance Liability Fund	N/A	.0433
County Highway Fund	.1000	.0666
County Bridge Fund	.0500	.0261
Matching Fund	.0500	.0422
County Health Fund	.0750	.0503
Juvenile Center Fund	.0150	.0149
Pension Code Fund	N/A	.0958
County Complex Fund	N/A	.1961
Veterans' Assistance Fund	.0300	.0062
Child Advocacy Fund	.0040	.0040
Extension Education Fund	.0500	<u>.0071</u>
		<u>.7857</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, 2004, the County has \$22,885,226 of deferred property tax revenue, including \$208,301 reflected in the agency funds.

**NOTE 10 - TRANSFERS WITHIN THE REPORTING ENTITY**

The composition of interfund transfers for the year ended November 30, 2004 is as follows:

	<b><u>Transfer</u></b> <b><u>In</u></b>	<b><u>Transfer</u></b> <b><u>Out</u></b>
Major funds:		
General	\$ 5,159,253	\$ 1,134,192
County Health	621,557	359,971
County Motor Fuel Tax	362,100	1,000,100
Pension Code	-	3,378,185
Nonmajor governmental funds	<u>1,696,963</u>	<u>1,967,425</u>
<b>Totals</b>	<b><u>\$ 7,839,873</u></b>	<b><u>\$ 7,839,873</u></b>

**SANGAMON COUNTY, ILLINOIS  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 November 30, 2004**

**NOTE 10 - TRANSFERS WITHIN THE REPORTING ENTITY (CONTINUED)**

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

The composition of transfers between the primary government and component units for the year ended November 30, 2004 is as follows:

	<b><u>Transfer In</u></b>	<b><u>Transfer Out</u></b>
Primary government:		
Major funds:		
General	\$ 45,600	\$ 269,941
Nonmajor governmental funds	781,439	-
Component units	<u>269,941</u>	<u>827,039</u>
	<u>\$ 1,096,980</u>	<u>\$ 1,096,980</u>

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

**NOTE 11 - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN**

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

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

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 7.78 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2004 was 10 years.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 11 - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

For December 31, 2004, the County's annual pension cost of \$1,780,846 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study.

**TREND INFORMATION**

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/04	\$ 1,780,846	100%	\$ 0
12/31/03	1,165,327	100	0
12/31/02	741,855	100	0
12/31/01	931,037	100	0
12/31/00	964,315	100	0
12/31/99	1,245,561	100	0
12/31/98	1,201,419	100	0
12/31/97	1,152,052	100	0
12/31/96	1,206,443	100	0
12/31/95	1,166,395	100	0

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

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

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 12 - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN - SLEP**  
**(CONTINUED)**

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

Employees participating in IMRF are required to contribute 6.50 percent of their annual covered salary. The member rate is established by state statute. Sangamon County, Illinois is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 17.86 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2004 was 28 years.

For December 31, 2004, Sangamon County, Illinois' annual pension cost of \$760,009 was equal to Sangamon County, Illinois' required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study.

**TREND INFORMATION**

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/04	\$ 760,009	100%	\$ 0
12/31/03	745,809	100	0
12/31/02	659,773	100	0
12/31/01	683,193	100	0
12/31/00	601,647	100	0
12/31/99	582,975	100	0
12/31/98	549,743	100	0
12/31/97	431,067	100	0
12/31/96	404,605	100	0
12/31/95	421,531	100	0

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 13 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical benefits with a stop-loss policy in aggregate of \$4,773,618, specific stop-loss at \$75,000. When a probable medical claim liability has been incurred at year end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

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

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2004 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 2004 and 2003 were:

	<u>2004</u>	<u>2003</u>
Balance, beginning of year	\$ 624,275	\$ 249,382
Claims incurred including IBNRs	5,478,417	3,676,985
Claims paid	<u>(5,350,882)</u>	<u>(3,302,092)</u>
<b>Balance, end of year</b>	<u>\$ 751,810</u>	<u>\$ 624,275</u>

**NOTE 14 - INDIVIDUAL FUND DISCLOSURES**

**Deficit Fund Balance**

The following Special Revenue Funds (Nonmajor Funds) had deficit balances at November 30, 2004:

Integrated Criminal Justice System	\$ 20,060
Court Security	456,984
Juvenile Center	694,751
Community Resources	113,469
Landfill Water Project	73,359

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 14 - INDIVIDUAL FUND DISCLOSURES (CONTINUED)**

**Deficit Fund Balance (Continued)**

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

**Excess of Expenditures Over Appropriations**

The following funds expended more than their appropriation during the year ended November 30, 2004:

	<u>Budgeted</u>	<u>Actual</u>	<u>Overexpended</u>
Self-insured	\$ 4,225,768	\$ 6,120,913	\$ 1,895,145
Township Motor Fuel Tax	1,070,546	1,582,736	512,190
Veteran's Assistance Fund	150,106	158,653	8,547
Police Training Institute Fund	185,000	231,291	46,291
Court Security Fund	543,394	568,992	25,598
Township Bridge Fund	-	123,597	123,597

**NOTE 15 - CONDUIT DEBT**

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

**NOTE 16 - CONTINGENCIES**

As of November 30, 2004, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the financial statements of the County.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2004**

**NOTE 17 - INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT**

The investment in capital assets, net of related debt, at November 30, 2004 is as follows:

	<b><u>Governmental Activities</u></b>
Capital assets, net	\$ 80,206,292
Less:	
Capital equipment leases	903,317
Juvenile Center lease	2,280,339
County Complex lease	6,600,000
Mortgage loan	<u>580,438</u>
<b>Investment in capital assets, net of related debt</b>	<b><u>\$ 69,842,198</u></b>

**NOTE 18 - PRIOR PERIOD ADJUSTMENT**

The beginning net assets for the County Complex Fund have been restated in the accompanying financial statements in order to correct an error in recording of the lease payments for the building lease. In the prior year, \$1,845,000 was accrued as an expense in error. The error relates to the time period where the Public Building Commission lease was being amended and the payment schedule was changed. The beginning net assets have been restated as follows:

County Complex:	
Fund balance, beginning of year, as originally stated	\$ 872,736
Prior period adjustment	<u>1,845,000</u>
Fund balance, beginning of year, as restated	<b><u>\$ 2,717,736</u></b>

This information is an integral part of the accompanying  
basic financial statements.

**REQUIRED SUPPLEMENTAL INFORMATION**  
(Unaudited)

**SANGAMON COUNTY, ILLINOIS  
SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND -  
SCHEDULE OF FUNDING PROGRESS - OTHER QUALIFIED EMPLOYEES  
Year Ended November 30, 2004**

(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>
12/31/04	\$ 1,780,846	100%	\$ 0
12/31/03	1,165,327	100	0
12/31/02	741,855	100	0
12/31/01	931,037	100	0
12/31/00	964,315	100	0
12/31/99	1,245,561	100	0
12/31/98	1,201,419	100	0
12/31/97	1,152,052	100	0
12/31/96	1,206,443	100	0
12/31/95	1,166,395	100	0

**FUNDING PROGRESS**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (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>
12/31/04	\$ 46,584,230	\$ 50,773,184	\$ 4,188,954	91.75%	\$ 22,890,049	18.30%
12/31/03	45,218,357	46,754,444	1,536,087	96.71	22,070,544	6.96
12/31/02	45,379,281	43,358,325	(2,020,956)	104.66	21,256,579	0.00
12/31/01	45,854,720	39,101,535	(6,753,185)	117.27	19,851,541	0.00
12/31/00	41,960,388	34,077,729	(7,882,659)	123.13	16,888,188	0.00
12/31/99	36,243,322	30,973,632	(5,269,690)	117.01	15,927,892	0.00
12/31/98	29,880,972	26,842,784	(3,038,188)	111.32	14,669,347	0.00
12/31/97	25,033,729	23,995,061	(1,038,668)	104.33	14,000,602	0.00
12/31/96	22,632,698	22,487,875	(144,823)	100.64	13,821,300	0.00
12/31/95	20,561,223	20,375,230	(185,993)	100.91	12,992,848	0.00

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$46,687,717. On a market basis, the funded ratio would be 91.95 percent.

**\*Digest of Changes**

2004 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 experience study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For regular members, fewer normal and early retirements are expected to occur.

**SANGAMON COUNTY, ILLINOIS  
SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND -  
SCHEDULE OF FUNDING PROGRESS - SLEP  
Year Ended November 30, 2004**

(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>
12/31/04	\$ 760,009	100%	\$ 0
12/31/03	745,809	100	0
12/31/02	659,773	100	0
12/31/01	683,193	100	0
12/31/00	601,647	100	0
12/31/99	582,975	100	0
12/31/98	549,743	100	0
12/31/97	431,067	100	0
12/31/96	404,605	100	0
12/31/95	421,531	100	0

**FUNDING PROGRESS**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (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>
12/31/04	\$ 9,525,709	\$ 15,450,866	\$ 5,925,157	61.65%	\$ 4,255,369	139.24%
12/31/03	10,918,951	15,791,060	4,872,109	69.15	4,091,106	119.09
12/31/02	11,889,172	15,080,444	3,191,272	78.84	3,759,393	84.89
12/31/01	9,656,217	13,250,823	3,594,606	72.87	3,820,988	94.08
12/31/00	11,804,451	15,117,912	3,313,461	78.08	3,620,021	91.53
12/31/99	11,245,690	14,683,960	3,438,270	76.58	3,594,177	95.66
12/31/98	10,440,212	14,059,969	3,619,757	74.25	3,435,892	105.35
12/31/97	9,894,215	12,951,766	3,057,551	76.39	3,217,065	95.04
12/31/96	8,513,091	11,185,995	2,672,904	76.10	3,062,683	87.27
12/31/95	7,873,348	9,735,894	1,862,546	80.87	2,967,323	62.77

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$9,570,447. On a market basis, the funded ratio would be 61.94 percent.

**\*Digest of Changes**

2004 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 experience study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For regular members, fewer normal and early retirements are expected to occur.

**SANGAMON COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE -  
COUNTY GENERAL FUND  
Year Ended November 30, 2004**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes	\$ 7,783,445	\$ 7,783,445	\$ 7,791,994
Licenses and permits	158,520	158,520	159,019
Fees, fines, and forfeitures	11,106,230	11,106,230	12,989,925
Sales and replacement taxes	8,481,740	8,481,740	8,873,247
Other taxes	2,576,158	2,576,158	2,545,161
Intergovernmental	1,650,173	1,650,173	1,501,682
Intergovernmental - federal	1,075,151	1,075,151	1,045,619
Interest revenue	235,000	235,000	174,183
Self-funded health insurance	1,262,163	1,262,163	1,133,214
Miscellaneous revenue	<u>115,762</u>	<u>115,762</u>	<u>414,184</u>
Total revenues	<u>34,444,342</u>	<u>34,444,342</u>	<u>36,628,228</u>
 <b>EXPENDITURES</b>			
Current:			
General government	14,394,145	14,449,721	15,257,376
Public safety	14,202,430	14,203,005	14,987,558
Judicial	10,393,775	10,531,337	9,681,282
Health and welfare	458,162	511,487	481,478
Capital outlay	1,906,565	1,906,565	1,208,939
Debt service	<u>2,697,916</u>	<u>2,697,916</u>	<u>2,670,853</u>
Total expenditures	<u>44,052,993</u>	<u>44,300,031</u>	<u>44,287,486</u>
Deficiency of revenues over expenditures before other financing sources	(9,608,651)	(9,855,689)	(7,659,258)
 <b>OTHER FINANCING SOURCES</b>			
Net transfers between funds	<u>5,699,540</u>	<u>5,699,540</u>	<u>4,145,859</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (3,909,111)</u>	<u>\$ (4,156,149)</u>	<u>(3,513,399)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>11,015,032</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,501,633</u>

**SANGAMON COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE -  
COUNTY HEALTH FUND  
Year Ended November 30, 2004**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>			
Property taxes	\$ 1,417,011	\$ 1,417,011	\$ 1,417,856
Licenses and permits	1,396,858	1,396,858	773,575
Intergovernmental	609,906	609,906	773,673
Intergovernmental - federal	<u>1,224,152</u>	<u>1,224,152</u>	<u>1,237,040</u>
Total revenues	<u>4,647,927</u>	<u>4,647,927</u>	<u>4,202,144</u>
<b>EXPENDITURES</b>			
Current:			
Health and welfare	4,302,950	4,302,950	4,360,013
Capital outlay	30,047	30,047	86,921
Debt service	<u>49,913</u>	<u>49,913</u>	<u>61,103</u>
Total expenditures	<u>4,382,910</u>	<u>4,382,910</u>	<u>4,508,037</u>
Excess (deficiency) of revenues over expenditures before other financing sources	265,017	265,017	(305,893)
<b>OTHER FINANCING SOURCES</b>			
Net transfers between funds	<u>(359,971)</u>	<u>(359,971)</u>	<u>261,586</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (94,954)</u>	<u>\$ (94,954)</u>	(44,307)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>223,397</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 179,090</u>

**SANGAMON COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE -  
PENSION CODE FUND  
Year Ended November 30, 2004**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>			
Property taxes	\$ 2,697,462	\$ 2,697,462	\$ 2,700,657
Fees, fines, and forfeitures	-	-	137
Intergovernmental	-	-	<u>14,622</u>
Total revenues	<u>2,697,462</u>	<u>2,697,462</u>	<u>2,715,416</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	13,780
Capital outlay	-	-	-
Debt service	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>13,780</u>
Excess of revenues over expenditures before other financing sources	2,697,462	2,697,462	2,701,636
<b>OTHER FINANCING SOURCES</b>			
Net transfers between funds	<u>(3,322,207)</u>	<u>(3,322,207)</u>	<u>(3,378,185)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (624,745)</u>	<u>\$ (624,745)</u>	(676,549)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>560,464</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ (116,085)</u>

**SANGAMON COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE -  
COUNTY COMPLEX FUND  
Year Ended November 30, 2004**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>			
Property taxes	\$ 5,521,029	\$ 5,521,029	\$ 5,528,181
 <b>EXPENDITURES</b>			
Current:			
General government	1,931,000	1,931,000	1,845,000
Debt service	<u>3,590,029</u>	<u>3,590,029</u>	<u>3,590,029</u>
Total expenditures	<u>5,521,029</u>	<u>5,521,029</u>	<u>5,435,029</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 <u>\$ -</u>	 <u>\$ -</u>	 93,152
 <b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b>			 <u>2,717,736</u>
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 2,810,888</u>

## **OTHER SUPPLEMENTAL INFORMATION**

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET - GENERAL FUND**  
**November 30, 2004**

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
<b>ASSETS</b>				
Cash and short-term investments	\$ 1,846,824	\$ 454,606	\$ 1,498,952	\$ 3,800,382
Investments	-	2,119,217	-	2,119,217
Receivables, net:				
Property taxes	6,139,036	1,324,233	-	7,463,269
Accrued interest	12,445	-	-	12,445
Governmental agencies	-	-	-	-
Other	3,300,801	73,798	616,573	3,991,172
Prepaid contracts	219,737	-	9,342	229,079
Due from other funds	123,650	44,655	-	168,305
Due from component units	9,173	-	-	9,173
Inventory	82,963	-	-	82,963
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<u>\$ 11,734,629</u>	<u>\$ 4,016,509</u>	<u>\$ 2,124,867</u>	<u>\$ 17,876,005</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 806,399	\$ 24,899	\$ 337,626	\$ 1,168,924
Self-insurance payable	-	-	751,810	751,810
Due to other funds	986,769	3,600	-	990,369
Deferred property taxes	6,139,036	1,324,233	-	7,463,269
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	<u>7,932,204</u>	<u>1,352,732</u>	<u>1,089,436</u>	<u>10,374,372</u>
<b>FUND BALANCE</b>				
Unreserved	3,499,725	344,883	1,026,089	4,870,697
Reserved for prepaids	219,737	-	9,342	229,079
Reserved for inventories	82,963	-	-	82,963
Reserved for self-funded health insurance	-	-	-	-
Reserved for liability claims	-	2,318,894	-	2,318,894
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balance	<u>3,802,425</u>	<u>2,663,777</u>	<u>1,035,431</u>	<u>7,501,633</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 11,734,629</u>	<u>\$ 4,016,509</u>	<u>\$ 2,124,867</u>	<u>\$ 17,876,005</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GENERAL FUND**  
**Year Ended November 30, 2004**

	<b>County General Corporate</b>	<b>Insurance Liability</b>	<b>Self- Insured</b>	<b>Total General Fund</b>
<b>REVENUES</b>				
Property taxes	\$ 6,571,342	\$ 1,220,652	\$ -	\$ 7,791,994
Licenses and permits	159,019	-	-	159,019
Fees, fines, and forfeitures	8,086,223	27,713	4,875,989	12,989,925
Sales and replacement taxes	8,873,247	-	-	8,873,247
Other taxes	2,545,161	-	-	2,545,161
Intergovernmental	1,403,378	60,992	37,312	1,501,682
Intergovernmental - federal	1,045,619	-	-	1,045,619
Interest revenue	174,183	-	-	174,183
Self-funded health insurance	-	1,133,214	-	1,133,214
Miscellaneous revenue	414,184	-	-	414,184
Total revenues	<u>29,272,356</u>	<u>2,442,571</u>	<u>4,913,301</u>	<u>36,628,228</u>
<b>EXPENDITURES</b>				
Current:				
General government	7,492,879	1,643,584	6,120,913	15,257,376
Public safety	14,987,558	-	-	14,987,558
Judicial	9,681,282	-	-	9,681,282
Health and welfare	481,478	-	-	481,478
Capital outlay	1,208,939	-	-	1,208,939
Debt service:				
Principal	2,469,119	-	-	2,469,119
Interest	201,734	-	-	201,734
Total expenditures	<u>36,522,989</u>	<u>1,643,584</u>	<u>6,120,913</u>	<u>44,287,486</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>(7,250,633)</u>	<u>798,987</u>	<u>(1,207,612)</u>	<u>(7,659,258)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in	5,059,253	100,000	-	5,159,253
Transfer from component unit	45,600	-	-	45,600
Operating transfer out	(346,903)	(787,289)	-	(1,134,192)
Transfer to component unit	(269,941)	-	-	(269,941)
Other	345,139	-	-	345,139
Total other financing sources (uses)	<u>4,833,148</u>	<u>(687,289)</u>	<u>-</u>	<u>4,145,859</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,417,485)</b>	<b>111,698</b>	<b>(1,207,612)</b>	<b>(3,513,399)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>6,219,910</u>	<u>2,552,079</u>	<u>2,243,043</u>	<u>11,015,032</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 3,802,425</u>	<u>\$ 2,663,777</u>	<u>\$ 1,035,431</u>	<u>\$ 7,501,633</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
**Year Ended November 30, 2004**

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT</b>			
Auditor:			
Personnel	\$ 235,456	\$ 235,456	\$ 233,310
Commodities	900	900	694
Contractual services	1,465	1,465	3,599
Total Auditor	<u>237,821</u>	<u>237,821</u>	<u>237,603</u>
County Board:			
Personnel	457,172	457,172	460,329
Commodities	2,500	2,500	1,872
Contractual services	19,521	19,521	16,757
Total County Board	<u>479,193</u>	<u>479,193</u>	<u>478,958</u>
Finance Miscellaneous:			
Personnel	195,818	195,818	182,021
Contractual services	1,678,190	1,678,190	1,135,480
Total Finance Miscellaneous	<u>1,874,008</u>	<u>1,874,008</u>	<u>1,317,501</u>
Building and Grounds:			
Contractual services	<u>151,740</u>	<u>151,740</u>	<u>109,640</u>
Information Systems:			
Personnel	930,431	938,737	930,035
Commodities	35,500	35,500	31,217
Contractual services	171,388	171,388	159,715
Total Information Systems	<u>1,137,319</u>	<u>1,145,625</u>	<u>1,120,967</u>
Board of Review:			
Personnel	187,955	187,955	186,256
Contractual services	35,019	35,019	36,533
Total Board of Review	<u>222,974</u>	<u>222,974</u>	<u>222,789</u>
Election Fund:			
Personnel	451,082	451,082	457,455
Commodities	9,227	9,227	8,121
Contractual services	368,712	368,712	372,924
Total Election Fund	<u>829,021</u>	<u>829,021</u>	<u>838,500</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
**Year Ended November 30, 2004**

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Central Service:			
Personnel	\$ 123,037	\$ 123,037	\$ 122,065
Commodities	5,000	5,000	8,055
Contractual services	254,000	329,000	79,989
Total Central Service	<u>382,037</u>	<u>457,037</u>	<u>210,109</u>
County Clerk:			
Personnel	454,178	426,448	353,011
Commodities	1,030	1,030	2,750
Contractual services	34,145	34,145	29,155
Total County Clerk	<u>489,353</u>	<u>461,623</u>	<u>384,916</u>
Recorder:			
Personnel	526,350	526,350	478,205
Commodities	10,000	10,000	15,470
Contractual services	34,011	34,011	27,662
Total Recorder	<u>570,361</u>	<u>570,361</u>	<u>521,337</u>
Treasurer:			
Personnel	531,112	531,112	472,945
Commodities	2,500	2,500	4,816
Contractual services	53,015	53,015	128,652
Total Treasurer	<u>586,627</u>	<u>586,627</u>	<u>606,413</u>
Supervisor of Assessments:			
Personnel	467,814	467,814	460,526
Commodities	11,219	11,219	7,461
Contractual services	64,613	64,613	38,081
Total Supervisor of Assessments	<u>543,646</u>	<u>543,646</u>	<u>506,068</u>
Regional Superintendent of Schools:			
Personnel	239,455	239,455	244,986
Commodities	825	825	3,061
Contractual services	15,840	15,840	13,268
Total Regional Superintendent of Schools	<u>256,120</u>	<u>256,120</u>	<u>261,315</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
**Year Ended November 30, 2004**

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Insurance Liability:			
Personnel	\$ 93,494	\$ 93,494	\$ 94,454
Contractual services	<u>1,684,663</u>	<u>1,684,663</u>	<u>1,549,128</u>
Total Insurance Liability	<u>1,778,157</u>	<u>1,778,157</u>	<u>1,643,582</u>
Self-Insured:			
Self-funded health insurance	<u>4,225,768</u>	<u>4,225,768</u>	<u>6,120,913</u>
State Stamp Purchase	<u>630,000</u>	<u>630,000</u>	<u>676,764</u>
Total General Government	<u>14,394,145</u>	<u>14,449,721</u>	<u>15,257,376</u>
<b>PUBLIC SAFETY</b>			
Sheriff:			
Personnel	11,856,974	11,856,974	12,350,653
Commodities	473,340	473,340	603,454
Contractual services	<u>720,460</u>	<u>721,035</u>	<u>886,722</u>
Total Sheriff	<u>13,050,774</u>	<u>13,051,349</u>	<u>13,840,829</u>
Emergency Service and Disaster:			
Personnel	135,285	135,285	135,260
Commodities	2,761	2,761	1,102
Contractual services	<u>38,100</u>	<u>38,100</u>	<u>34,858</u>
Total Emergency Service and Disaster	<u>176,146</u>	<u>176,146</u>	<u>171,220</u>
Sangamon County Central Dispatch Service:			
Contractual services	<u>975,510</u>	<u>975,510</u>	<u>975,510</u>
Total Public Safety	<u>14,202,430</u>	<u>14,203,005</u>	<u>14,987,558</u>
<b>JUDICIAL</b>			
Circuit Court:			
Personnel	167,897	167,897	169,449
Commodities	5,000	5,000	6,636
Contractual services	<u>254,421</u>	<u>254,421</u>	<u>207,890</u>
Total Circuit Court	<u>427,318</u>	<u>427,318</u>	<u>383,975</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
**Year Ended November 30, 2004**

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>JUDICIAL (CONTINUED)</b>			
Public Defender:			
Personnel	\$ 708,062	\$ 708,062	\$ 691,179
Commodities	4,500	4,500	3,700
Contractual services	28,044	28,044	49,724
Total Public Defender	<u>740,606</u>	<u>740,606</u>	<u>744,603</u>
Coroner:			
Personnel	210,941	210,941	217,518
Commodities	680	680	1,715
Contractual services	156,997	186,997	190,273
Total Coroner	<u>368,618</u>	<u>398,618</u>	<u>409,506</u>
Juvenile Probation:			
Personnel	1,263,878	1,263,878	1,234,691
Commodities	4,500	4,500	3,642
Contractual services	36,563	36,563	11,000
Total Juvenile Probation	<u>1,304,941</u>	<u>1,304,941</u>	<u>1,249,333</u>
Adult Probation:			
Personnel	1,292,666	1,361,491	1,366,710
Commodities	2,456	2,456	2,828
Contractual services	24,372	24,372	18,815
Total Adult Probation	<u>1,319,494</u>	<u>1,388,319</u>	<u>1,388,353</u>
Deputy Merit Commission:			
Personnel	21,615	21,615	8,595
Commodities	100	100	-
Contractual services	11,200	11,200	7,750
Total Deputy Merit Commission	<u>32,915</u>	<u>32,915</u>	<u>16,345</u>
Circuit Clerk:			
Personnel	1,899,488	1,899,488	1,904,919
Commodities	42,000	42,000	47,596
Contractual services	74,161	74,161	70,858
Total Circuit Clerk	<u>2,015,649</u>	<u>2,015,649</u>	<u>2,023,373</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
**Year Ended November 30, 2004**

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>JUDICIAL (CONTINUED)</b>			
States Attorney:			
Personnel	\$ 2,637,016	\$ 2,675,753	\$ 2,557,841
Commodities	6,480	6,480	6,676
Contractual services	81,825	81,825	77,852
Total States Attorney	<u>2,725,321</u>	<u>2,764,058</u>	<u>2,642,369</u>
Juvenile Center:			
Personnel	635,489	635,489	-
Contractual services	823,424	823,424	823,424
Total Juvenile Center	<u>1,458,913</u>	<u>1,458,913</u>	<u>823,424</u>
Total Judicial	<u>10,393,775</u>	<u>10,531,337</u>	<u>9,681,282</u>
<b>HEALTH AND WELFARE</b>			
Building/Zoning:			
Personnel	430,732	475,557	447,169
Commodities	2,500	2,500	2,473
Contractual services	24,930	33,430	31,837
Total Health and Welfare	<u>458,162</u>	<u>511,487</u>	<u>481,478</u>
<b>CAPITAL OUTLAY</b>			
General and administrative	1,209,375	1,209,375	138,418
Public safety	697,190	697,190	1,070,521
Judicial	-	-	-
Total Capital Outlay	<u>1,906,565</u>	<u>1,906,565</u>	<u>1,208,939</u>
<b>DEBT SERVICE</b>			
Principal	2,673,445	2,673,445	2,469,119
Interest	24,471	24,471	201,734
Total Debt Service	<u>2,697,916</u>	<u>2,697,916</u>	<u>2,670,853</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 44,052,993</u>	<u>\$ 44,300,031</u>	<u>\$ 44,287,486</u>

SANGAMON COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR FUNDS - SPECIAL REVENUE FUNDS  
 November 30, 2004

	Tax Sale Automation Fund	County Highway Fund	County Bridge Fund	Matching Fund	Records Restoration Fund	Juvenile Center Fund	Court Automation Fund
<b>ASSETS</b>							
Cash and short-term investments	\$ 269,171	\$ 751,513	\$ 399,545	\$ 519,667	\$ 510,853	\$ -	\$ 61,344
Restricted cash	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables, net:							
Property taxes	-	1,911,037	748,920	1,210,897	-	422,388	-
Accrued interest	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	-
Other	-	274	-	-	-	732,224	16,076
Due from other funds	-	1,293,457	-	184,800	229,537	-	-
Due from component units	-	-	-	-	-	-	-
Inventory	-	624,441	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 269,171</u>	<u>\$ 4,580,722</u>	<u>\$ 1,148,465</u>	<u>\$ 1,915,364</u>	<u>\$ 740,390</u>	<u>\$ 1,154,612</u>	<u>\$ 77,420</u>

**LIABILITIES AND FUND  
 BALANCE (DEFICIT)**

<b>LIABILITIES</b>							
Accounts payable	\$ 112	\$ 209,272	\$ 19,217	\$ 22,524	\$ 4,628	\$ 45,595	\$ 6,461
Due to other funds	-	51,881	5,638	230,397	5,704	1,381,380	1,776
Due to component unit	-	4,201	-	-	-	-	-
Deferred property taxes	-	1,911,037	748,920	1,210,897	-	422,388	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>112</u>	<u>2,176,391</u>	<u>773,775</u>	<u>1,463,818</u>	<u>10,332</u>	<u>1,849,363</u>	<u>8,237</u>
<b>FUND BALANCE (DEFICIT)</b>							
Unreserved	269,059	1,779,890	374,690	451,546	730,058	(694,751)	69,183
Reserved for projects	-	-	-	-	-	-	-
Reserved for inventories	-	624,441	-	-	-	-	-
Total fund balance (deficit)	<u>269,059</u>	<u>2,404,331</u>	<u>374,690</u>	<u>451,546</u>	<u>730,058</u>	<u>(694,751)</u>	<u>69,183</u>
<b>TOTAL LIABILITIES AND FUND      BALANCE (DEFICIT)</b>	<u>\$ 269,171</u>	<u>\$ 4,580,722</u>	<u>\$ 1,148,465</u>	<u>\$ 1,915,364</u>	<u>\$ 740,390</u>	<u>\$ 1,154,612</u>	<u>\$ 77,420</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS - SPECIAL REVENUE FUNDS**  
 November 30, 2004

	<u>Highway Safety Project Fund</u>	<u>Veterans' Assistance Fund</u>	<u>Law Library Fund</u>	<u>Community Resources Fund</u>	<u>Document Storage Fund</u>	<u>Juvenile Probation Service Fee Fund</u>	<u>Revolving Engineering Fund</u>
<b>ASSETS</b>							
Cash and short-term investments	\$ -	\$ 13,403	\$ 208,841	\$ 473,865	\$ 44,165	\$ 18,277	\$ 55,954
Restricted cash	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables, net:							
Property taxes	-	177,904	-	-	-	-	-
Accrued interest	-	-	-	126	-	-	-
Governmental agencies	-	-	-	31,328	-	-	-
Other	219,766	264	11,605	-	15,908	-	-
Due from other funds	-	-	-	-	-	-	-
Due from component units	-	-	-	4,110	-	-	-
Inventory	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 219,766</u>	<u>\$ 191,571</u>	<u>\$ 220,446</u>	<u>\$ 509,429</u>	<u>\$ 60,073</u>	<u>\$ 18,277</u>	<u>\$ 55,954</u>
	\$ 963	\$ 2,240	\$ 9,327	\$ -	\$ 3,083	\$ -	\$ -
Accounts payable	189,580	5,080	1,561	-	8,440	-	-
Due to other funds	-	-	-	-	-	-	-
Due to component unit	-	-	-	-	-	-	-
Deferred property taxes	-	177,904	-	-	-	-	-
Deferred revenue	-	-	-	622,898	-	-	-
Total liabilities	<u>190,543</u>	<u>185,224</u>	<u>10,888</u>	<u>622,898</u>	<u>11,523</u>	<u>-</u>	<u>-</u>
	29,223	6,347	209,558	(113,469)	48,550	18,277	55,954
<b>FUND BALANCE (DEFICIT)</b>	<u>29,223</u>	<u>6,347</u>	<u>209,558</u>	<u>(113,469)</u>	<u>48,550</u>	<u>18,277</u>	<u>55,954</u>
Unreserved	-	-	-	-	-	-	-
Reserved for projects	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-
Total fund balance (deficit)	<u>29,223</u>	<u>6,347</u>	<u>209,558</u>	<u>(113,469)</u>	<u>48,550</u>	<u>18,277</u>	<u>55,954</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<u>\$ 219,766</u>	<u>\$ 191,571</u>	<u>\$ 220,446</u>	<u>\$ 509,429</u>	<u>\$ 60,073</u>	<u>\$ 18,277</u>	<u>\$ 55,954</u>



**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS - SPECIAL REVENUE FUNDS**  
 November 30, 2004

	<u>Long Range Planning Fund</u>	<u>Mobile Data Systems Fund</u>	<u>Court Security Fund</u>	<u>Vital Statistics Fund</u>	<u>Probation Services Fund</u>	<u>State's Attorney Drug Fund</u>
<b>ASSETS</b>						
Cash and short-term investments	\$ 114,325	\$ 97,923	\$ -	\$ 62,417	\$ 148,048	\$ 137,760
Restricted cash	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables, net:						
Property taxes	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-
Other	-	-	28,905	-	8,836	-
Due from other funds	-	-	-	-	280,530	-
Due from component units	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 114,325</u>	<u>\$ 97,923</u>	<u>\$ 28,905</u>	<u>\$ 62,417</u>	<u>\$ 437,414</u>	<u>\$ 137,760</u>

**LIABILITIES AND FUND  
BALANCE (DEFICIT)**

<b>LIABILITIES</b>						
Accounts payable	\$ 9,501	\$ 733	\$ 5,280	\$ 64	\$ 3,809	\$ -
Due to other funds	-	-	480,609	-	-	-
Due to component unit	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	<u>9,501</u>	<u>733</u>	<u>485,889</u>	<u>64</u>	<u>3,809</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT)</b>						
Unreserved	104,824	97,190	(456,984)	62,353	433,605	137,760
Reserved for projects	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Total fund balance (deficit)	<u>104,824</u>	<u>97,190</u>	<u>(456,984)</u>	<u>62,353</u>	<u>433,605</u>	<u>137,760</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<u>\$ 114,325</u>	<u>\$ 97,923</u>	<u>\$ 28,905</u>	<u>\$ 62,417</u>	<u>\$ 437,414</u>	<u>\$ 137,760</u>

SANGAMON COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR FUNDS - SPECIAL REVENUE FUNDS  
 November 30, 2004

	Capital Improvement Replacement Fund	Geographic Information System Fund	Integrated Criminal Justice System Fund	LLEBG Fund	Landfill Water Project Fund	Coroner Death Certificate Equipment Fund
<b>ASSETS</b>						
Cash and short-term investments	\$ 311,763	\$ 354,113	\$ -	\$ -	\$ -	\$ 1,236
Restricted cash	-	-	-	56,841	-	-
Investments	-	-	-	-	-	-
Receivables, net:						
Property taxes	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-
Other	-	17,535	-	7,814	595	-
Due from other funds	-	-	-	-	-	-
Due from component units	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 311,763</u>	<u>\$ 371,648</u>	<u>\$ -</u>	<u>\$ 64,655</u>	<u>\$ 595</u>	<u>\$ 1,236</u>

**LIABILITIES AND FUND  
 BALANCE (DEFICIT)**

<b>LIABILITIES</b>						
Accounts payable	\$ 65,175	\$ 71,747	\$ 20,060	\$ -	\$ -	\$ -
Due to other funds	-	6,040	-	-	73,954	-
Due to component unit	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-
Deferred revenue	-	-	-	60,767	-	-
Total liabilities	<u>65,175</u>	<u>77,787</u>	<u>20,060</u>	<u>60,767</u>	<u>73,954</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT)</b>						
Unreserved	246,588	293,861	(20,060)	3,888	(73,359)	1,236
Reserved for projects	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Total fund balance (deficit)	<u>246,588</u>	<u>293,861</u>	<u>(20,060)</u>	<u>3,888</u>	<u>(73,359)</u>	<u>1,236</u>
<b>TOTAL LIABILITIES AND FUND          BALANCE (DEFICIT)</b>	<u>\$ 311,763</u>	<u>\$ 371,648</u>	<u>\$ -</u>	<u>\$ 64,655</u>	<u>\$ 595</u>	<u>\$ 1,236</u>

SANGAMON COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR FUNDS - SPECIAL REVENUE FUNDS  
 November 30, 2004

	DUI Fines Fund	Help America Vote Fund	Township Bridge Fund	CDAP Loan Fund	CSBG Loan Fund	Total
<b>ASSETS</b>						
Cash and short-term investments	\$ -	\$ 116,032	\$ 68,599	\$ 24,161	\$ 186,942	\$ 6,418,964
Restricted cash	15,076	-	-	-	-	71,917
Investments	-	-	-	75,000	-	75,000
Receivables, net:						
Property taxes	-	-	3,139	-	-	4,583,782
Accrued interest	-	-	-	-	-	6,404
Governmental agencies	-	-	-	238,887	-	31,328
Other	-	-	-	-	-	1,483,375
Due from other funds	-	-	-	-	-	2,013,673
Due from component units	-	-	-	-	-	4,110
Inventory	-	-	-	-	-	624,441
<b>TOTAL ASSETS</b>	<u>\$ 15,076</u>	<u>\$ 116,032</u>	<u>\$ 71,738</u>	<u>\$ 99,161</u>	<u>\$ 425,829</u>	<u>\$ 15,312,994</u>

**LIABILITIES AND FUND  
 BALANCE (DEFICIT)**

<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 39,697	\$ -	\$ -	\$ -	\$ 546,181
Due to other funds	-	-	-	-	-	2,468,361
Due to component unit	-	-	-	-	-	4,201
Deferred property taxes	-	-	-	-	-	4,583,782
Deferred revenue	-	-	-	-	-	683,665
Total liabilities	<u>-</u>	<u>39,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,286,190</u>
<b>FUND BALANCE (DEFICIT)</b>						
Unreserved	15,076	76,335	71,738	99,161	425,829	5,023,493
Reserved for projects	-	-	-	-	-	1,378,870
Reserved for inventories	-	-	-	-	-	624,441
Total fund balance (deficit)	<u>15,076</u>	<u>76,335</u>	<u>71,738</u>	<u>99,161</u>	<u>425,829</u>	<u>7,026,804</u>
<b>TOTAL LIABILITIES AND FUND      BALANCE (DEFICIT)</b>	<u>\$ 15,076</u>	<u>\$ 116,032</u>	<u>\$ 71,738</u>	<u>\$ 99,161</u>	<u>\$ 425,829</u>	<u>\$ 15,312,994</u>

**SANGAMON COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR FUNDS - SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2004**

	<b>Tax Sale Automation Fund</b>	<b>County Highway Fund</b>
<b>REVENUES</b>		
Property taxes	\$ -	\$ 1,877,438
Fees, fines, and forfeitures	68,761	340,854
Intergovernmental	-	-
Intergovernmental - federal	-	-
Interest revenue	-	-
Total revenues	68,761	2,218,292
<b>EXPENDITURES</b>		
Current:		
General and administrative	58,884	-
Public safety	-	-
Judicial	-	-
Health and welfare	-	-
Highway and roads	-	2,053,010
Capital outlay	58,013	217,216
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	116,897	2,270,226
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(48,136)	(51,934)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfer in	-	1,000,100
Transfer from component unit	-	-
Operating transfer out	-	(273,461)
Transfer to component unit	-	-
Other	-	-
Total other financing sources (uses)	-	726,639
<b>NET CHANGE IN FUND BALANCES</b>	(48,136)	674,705
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>	317,195	1,729,626
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	\$ 269,059	\$ 2,404,331

<u>County Bridge Fund</u>	<u>Matching Fund</u>	<u>Records Restoration Fund</u>	<u>Juvenile Center Fund</u>	<u>Court Automation Fund</u>	<u>Highway Safety Project Fund</u>
\$ 735,766	\$ 1,189,640	\$ -	\$ 420,035	\$ -	\$ -
63,952	4,238	337,241	222,446	227,574	-
-	-	-	1,386,021	-	-
-	-	-	30,353	-	447,061
-	-	-	-	-	-
<u>799,718</u>	<u>1,193,878</u>	<u>337,241</u>	<u>2,058,855</u>	<u>227,574</u>	<u>447,061</u>
-	-	240,143	-	-	-
-	-	-	-	-	417,838
-	-	-	2,637,483	97,225	-
-	-	-	-	-	-
153,546	963,041	-	-	-	-
662,683	-	12,732	7,665	46,361	-
-	-	-	-	121,957	-
-	-	-	-	3,964	-
<u>816,229</u>	<u>963,041</u>	<u>252,875</u>	<u>2,645,148</u>	<u>269,507</u>	<u>417,838</u>
<u>(16,511)</u>	<u>230,837</u>	<u>84,366</u>	<u>(586,293)</u>	<u>(41,933)</u>	<u>29,223</u>
-	-	-	230,351	-	-
-	-	-	-	-	-
(62,816)	(370,651)	-	(507,522)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(62,816)</u>	<u>(370,651)</u>	<u>-</u>	<u>(277,171)</u>	<u>-</u>	<u>-</u>
(79,327)	(139,814)	84,366	(863,464)	(41,933)	29,223
<u>454,017</u>	<u>591,360</u>	<u>645,692</u>	<u>168,713</u>	<u>111,116</u>	<u>-</u>
<u>\$ 374,690</u>	<u>\$ 451,546</u>	<u>\$ 730,058</u>	<u>\$ (694,751)</u>	<u>\$ 69,183</u>	<u>\$ 29,223</u>

**SANGAMON COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR FUNDS - SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2004**

	<b>Veterans' Assistance Fund</b>	<b>Animal Control Fund</b>
<b>REVENUES</b>		
Property taxes	\$ 174,771	\$ -
Fees, fines, and forfeitures	-	528,283
Intergovernmental	-	-
Intergovernmental - federal	-	-
Interest revenue	-	-
Total revenues	<u>174,771</u>	<u>528,283</u>
<b>EXPENDITURES</b>		
Current:		
General and administrative	-	-
Public safety	-	-
Judicial	-	-
Health and welfare	152,900	-
Highway and roads	-	-
Capital outlay	5,753	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>158,653</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>16,118</u>	<u>528,283</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfer in	-	-
Transfer from component unit	-	-
Operating transfer out	(33,169)	(532,699)
Transfer to component unit	-	-
Other	-	-
Total other financing sources (uses)	<u>(33,169)</u>	<u>(532,699)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(17,051)</b>	<b>(4,416)</b>
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>	<u>23,398</u>	<u>4,416</u>
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	<u>\$ 6,347</u>	<u>\$ -</u>

<u>Law Library Fund</u>	<u>Community Resources Fund</u>	<u>Document Storage Fund</u>	<u>Juvenile Probation Service Fee Fund</u>	<u>Revolving Engineering Fund</u>	<u>Township Motor Fuel Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,484,495
148,345	-	224,317	3,508	-	21,154
-	957,709	-	-	-	-
-	1,859,370	-	-	-	-
-	3,446	-	-	530	21,011
<u>148,345</u>	<u>2,820,525</u>	<u>224,317</u>	<u>3,508</u>	<u>530</u>	<u>1,526,660</u>
-	-	-	-	-	-
104,166	-	263,939	-	-	-
-	3,816,987	-	-	-	-
26,520	-	6,561	-	71,102	1,582,736
-	-	-	-	-	-
<u>130,686</u>	<u>3,816,987</u>	<u>270,500</u>	<u>-</u>	<u>71,102</u>	<u>1,582,736</u>
<u>17,659</u>	<u>(996,462)</u>	<u>(46,183)</u>	<u>3,508</u>	<u>(70,572)</u>	<u>(56,076)</u>
-	20,000	-	-	109,539	36,314
-	569,813	-	-	-	-
-	(29,317)	-	-	(36,314)	(86,476)
-	-	-	-	-	-
<u>-</u>	<u>560,496</u>	<u>-</u>	<u>-</u>	<u>73,225</u>	<u>(50,162)</u>
17,659	(435,966)	(46,183)	3,508	2,653	(106,238)
<u>191,899</u>	<u>322,497</u>	<u>94,733</u>	<u>14,769</u>	<u>53,301</u>	<u>1,485,108</u>
<u>\$ 209,558</u>	<u>\$ (113,469)</u>	<u>\$ 48,550</u>	<u>\$ 18,277</u>	<u>\$ 55,954</u>	<u>\$ 1,378,870</u>

**SANGAMON COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR FUNDS - SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2004**

	<b>Maintenance and Child Support Fund</b>	<b>Child Advocacy Fund</b>
<b>REVENUES</b>		
Property taxes	\$ 81,463	\$ 112,220
Fees, fines, and forfeitures	-	-
Intergovernmental	-	25,700
Intergovernmental - federal	-	258,731
Interest revenue	-	-
Total revenues	81,463	396,651
<b>EXPENDITURES</b>		
Current:		
General and administrative	-	-
Public safety	-	-
Judicial	77,871	-
Health and welfare	-	428,423
Highway and roads	-	-
Capital outlay	-	10,733
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	77,871	439,156
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	3,592	(42,505)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfer in	-	-
Transfer from component unit	-	-
Operating transfer out	-	(15,000)
Transfer to component unit	-	-
Other	-	-
Total other financing sources (uses)	-	(15,000)
<b>NET CHANGE IN FUND BALANCES</b>	3,592	(57,505)
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>	5,295	165,590
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	\$ 8,887	\$ 108,085

<b><u>Narcotics Enforcement Fund</u></b>	<b><u>Police Training Institute Fund</u></b>	<b><u>Tax Research Fund</u></b>	<b><u>Long Range Planning Fund</u></b>	<b><u>Mobile Data Systems Fund</u></b>	<b><u>Court Security Fund</u></b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,934	-	12,025	-	72,870	383,852
-	256,897	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,934</u>	<u>256,897</u>	<u>12,025</u>	<u>-</u>	<u>72,870</u>	<u>383,852</u>
-	-	1,502	-	-	-
33,003	205,215	-	-	19,557	568,992
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	26,076	-	22,898	11,890	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>33,003</u>	<u>231,291</u>	<u>1,502</u>	<u>22,898</u>	<u>31,447</u>	<u>568,992</u>
<u>(23,069)</u>	<u>25,606</u>	<u>10,523</u>	<u>(22,898)</u>	<u>41,423</u>	<u>(185,140)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(23,069)	25,606	10,523	(22,898)	41,423	(185,140)
31,976	106,158	2,171	127,722	55,767	(271,844)
<u>\$ 8,907</u>	<u>\$ 131,764</u>	<u>\$ 12,694</u>	<u>\$ 104,824</u>	<u>\$ 97,190</u>	<u>\$ (456,984)</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR FUNDS - SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2004**

	<b>Vital Statistics Fund</b>	<b>Probation Services Fund</b>
<b>REVENUES</b>		
Property taxes	\$ -	\$ -
Fees, fines, and forfeitures	30,751	135,582
Intergovernmental	-	-
Intergovernmental - federal	-	-
Interest revenue	-	-
Total revenues	<u>30,751</u>	<u>135,582</u>
 <b>EXPENDITURES</b>		
Current:		
General and administrative	7,832	-
Public safety	-	-
Judicial	-	38,541
Health and welfare	-	-
Highway and roads	-	-
Capital outlay	8,903	56,586
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>16,735</u>	<u>95,127</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>14,016</u>	<u>40,455</u>
 <b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfer in	-	-
Transfer from component unit	-	-
Operating transfer out	-	-
Transfer to component unit	-	-
Other	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 14,016	 40,455
 <b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>	 <u>48,337</u>	 <u>393,150</u>
 <b>FUND BALANCE (DEFICIT), END OF YEAR</b>	 <u>\$ 62,353</u>	 <u>\$ 433,605</u>

<b>State's Attorney Drug Fund</b>	<b>Capital Improvement Replacement Fund</b>	<b>Geographic Information System Fund</b>	<b>Integrated Criminal Justice System Fund</b>	<b>LLEBG Fund</b>	<b>Landfill Water Project Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	703,081	-	-	473,045
12,414	-	-	-	-	-
-	-	-	-	99,057	-
-	-	-	-	3,810	4,359
<u>12,414</u>	<u>-</u>	<u>703,081</u>	<u>-</u>	<u>102,867</u>	<u>477,404</u>
-	507	549,293	-	-	-
-	-	-	-	98,866	-
17,720	-	-	182,180	-	-
-	-	-	-	-	-
-	-	-	-	-	675,009
5,608	431,591	199,449	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,328</u>	<u>432,098</u>	<u>748,742</u>	<u>182,180</u>	<u>98,866</u>	<u>675,009</u>
<u>(10,914)</u>	<u>(432,098)</u>	<u>(45,661)</u>	<u>(182,180)</u>	<u>4,001</u>	<u>(197,605)</u>
-	-	-	171,342	-	-
-	-	211,626	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>211,626</u>	<u>171,342</u>	<u>-</u>	<u>-</u>
(10,914)	(432,098)	165,965	(10,838)	4,001	(197,605)
<u>148,674</u>	<u>678,686</u>	<u>127,896</u>	<u>(9,222)</u>	<u>(113)</u>	<u>124,246</u>
<u>\$ 137,760</u>	<u>\$ 246,588</u>	<u>\$ 293,861</u>	<u>\$ (20,060)</u>	<u>\$ 3,888</u>	<u>\$ (73,359)</u>

**SANGAMON COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR FUNDS - SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2004**

	<b>Coroner Death Certificate Equipment Fund</b>
<b>REVENUES</b>	
Property taxes	\$ -
Fees, fines, and forfeitures	1,236
Intergovernmental	-
Intergovernmental - federal	-
Interest revenue	-
Total revenues	<u>1,236</u>
 <b>EXPENDITURES</b>	
Current:	
General and administrative	-
Public safety	-
Judicial	-
Health and welfare	-
Highway and roads	-
Capital outlay	-
Debt service:	
Principal	-
Interest	-
Total expenditures	<u>-</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>1,236</u>
 <b>OTHER FINANCING SOURCES (USES)</b>	
Operating transfer in	-
Transfer from component unit	-
Operating transfer out	-
Transfer to component unit	-
Other	-
Total other financing sources (uses)	<u>-</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 1,236
 <b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>	 <u>-</u>
 <b>FUND BALANCE (DEFICIT), END OF YEAR</b>	 <u>\$ 1,236</u>

<u>DUI Fines Fund</u>	<u>Help America Vote Fund</u>	<u>Township Bridge Fund</u>	<u>CDAP Loan Fund</u>	<u>CSBG Loan Fund</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,075,828
37,355	-	-	-	-	4,050,404
-	36,636	147,272	-	-	2,822,649
-	-	-	-	-	2,694,572
-	-	3,647	177	11,045	48,025
<u>37,355</u>	<u>36,636</u>	<u>150,919</u>	<u>177</u>	<u>11,045</u>	<u>15,691,478</u>
-	24,042	-	-	-	882,203
-	-	-	-	-	1,343,471
-	-	-	-	-	3,419,125
-	-	-	-	-	4,398,310
22,279	36,259	123,597	-	-	5,622,041
-	-	-	-	-	1,875,776
-	-	-	-	-	121,957
-	-	-	-	-	3,964
<u>22,279</u>	<u>60,301</u>	<u>123,597</u>	<u>-</u>	<u>-</u>	<u>17,666,847</u>
<u>15,076</u>	<u>(23,665)</u>	<u>27,322</u>	<u>177</u>	<u>11,045</u>	<u>(1,975,369)</u>
-	100,000	-	-	29,317	1,696,963
-	-	-	-	-	781,439
-	-	-	-	(20,000)	(1,967,425)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>9,317</u>	<u>510,977</u>
15,076	76,335	27,322	177	20,362	(1,464,392)
-	-	44,416	98,984	405,467	8,491,196
<u>\$ 15,076</u>	<u>\$ 76,335</u>	<u>\$ 71,738</u>	<u>\$ 99,161</u>	<u>\$ 425,829</u>	<u>\$ 7,026,804</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**November 30, 2004**

	<u>Rescue Squad Fund</u>	<u>Extension Education Fund</u>	<u>Laketown SSA Fund</u>	<u>Central Dispatch Fund</u>	<u>Tax Redemptions Fund</u>	<u>Unknown Heirs Fund</u>
<b>ASSETS</b>						
Cash and short-term investments	\$ 22,968	\$ 210,461	\$ 10,880	\$ 1,167,059	\$ 603,045	\$ 40,070
Receivables:						
Property taxes	-	200,000	8,301	-	-	-
Due from other funds	-	-	-	-	-	-
Other	-	-	-	1,236	-	-
	<u>22,968</u>	<u>410,461</u>	<u>19,181</u>	<u>1,168,295</u>	<u>603,045</u>	<u>40,070</u>
Total assets						
			19,181	1,168,295	603,045	40,070
<b>LIABILITIES</b>						
Accounts payable	-	-	-	81,928	-	40,070
Deferred property tax revenue	-	200,000	8,301	-	-	-
Trust funds due others	22,968	210,461	10,880	1,086,367	603,045	-
Due to other funds	-	-	-	-	-	-
	<u>22,968</u>	<u>410,461</u>	<u>19,181</u>	<u>1,168,295</u>	<u>603,045</u>	<u>40,070</u>
Total liabilities						
			19,181	1,168,295	603,045	40,070
<b>NET ASSETS</b>						
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**November 30, 2004**

	<b>Building Operating Fund</b>	<b>Building Maintenance Fund</b>	<b>Current Year Real Estate Levy Fund</b>	<b>Real Estate Sale in Error Fund</b>	<b>Drainage District Fund</b>	<b>Real Estate Tax Agent Fund</b>
<b>ASSETS</b>						
Cash and short-term investments	\$ 23,598	\$ 101,111	\$ 5,637	\$ 500,000	\$ 8,216	\$ 58,031
Receivables:						
Property taxes	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total assets	<u>23,598</u>	<u>101,111</u>	<u>5,637</u>	<u>500,000</u>	<u>8,216</u>	<u>58,031</u>
<b>LIABILITIES</b>						
Accounts payable	8,172	-	5,637	500,000	8,216	58,031
Deferred property tax revenue	-	-	-	-	-	-
Trust funds due others	-	101,111	-	-	-	-
Due to other funds	<u>15,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>23,598</u>	<u>101,111</u>	<u>5,637</u>	<u>500,000</u>	<u>8,216</u>	<u>58,031</u>
<b>NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**November 30, 2004**

	<u>Real Estate Tax Deed Fund</u>	<u>Real Estate Tax Objection Fund</u>	<u>Tax Account Fund</u>	<u>Mobile Home Sale in Error Fund</u>	<u>Mobile Home Indemnity Fund</u>	<u>Mobile Home Liens Fund</u>
<b>ASSETS</b>						
Cash and short-term investments	\$ 229,658	\$ 528,957	\$ 61,176	\$ 820	\$ 410	\$ 8,729
Receivables:						
Property taxes	-	-	-	-	-	-
Due from other funds	-	-	32,794	-	-	-
Other	-	-	-	-	-	-
Total assets	<u>229,658</u>	<u>528,957</u>	<u>93,970</u>	<u>820</u>	<u>410</u>	<u>8,729</u>
<b>LIABILITIES</b>						
Accounts payable	229,658	528,957	93,970	820	410	8,729
Deferred property tax revenue	-	-	-	-	-	-
Trust funds due others	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>229,658</u>	<u>528,957</u>	<u>93,970</u>	<u>820</u>	<u>410</u>	<u>8,729</u>
<b>NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**November 30, 2004**

	<u>Mobile Home Tax Agent Fund</u>	<u>Treasurer's Trust Fund</u>	<u>Comp Analysis Fund</u>	<u>Sheriff Fund</u>	<u>Cafeteria 125 Fund</u>	<u>Mobile Home Fund</u>
<b>ASSETS</b>						
Cash and short-term investments	\$ 101	\$ 197,041	\$ 9,044	\$ 192,709	\$ 42,527	\$ 10
Receivables:						
Property taxes	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>101</u>	<u>197,041</u>	<u>9,044</u>	<u>192,709</u>	<u>42,527</u>	<u>10</u>
Total assets						
<b>LIABILITIES</b>						
Accounts payable	101	-	9,044	-	-	10
Deferred property tax revenue	-	-	-	-	-	-
Trust funds due others	-	197,041	-	192,709	42,527	-
Due to other funds	-	-	-	-	-	-
	<u>101</u>	<u>197,041</u>	<u>9,044</u>	<u>192,709</u>	<u>42,527</u>	<u>10</u>
Total liabilities						
<b>NET ASSETS</b>						
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**November 30, 2004**

	<u>CIEG Fund</u>	<u>Regional Office of Education Fund</u>	<u>Central Dispatch Cafeteria Plan Fund</u>	<u>Payroll Clearing Fund</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and short-term investments	\$ 27,508	\$ 1,412,727	\$ 2,525	\$ 290,070	\$ 5,755,088
Receivables:					
Property taxes	-	-	-	-	208,301
Due from other funds	-	-	-	1,448,914	1,481,708
Other	-	-	-	-	1,236
	<u>27,508</u>	<u>1,412,727</u>	<u>2,525</u>	<u>1,738,984</u>	<u>7,446,333</u>
Total assets					
	<u>27,508</u>	<u>1,412,727</u>	<u>2,525</u>	<u>1,738,984</u>	<u>7,446,333</u>
<b>LIABILITIES</b>					
Accounts payable	-	-	-	1,738,984	3,312,737
Deferred property tax revenue	-	-	-	-	208,301
Trust funds due others	27,508	1,412,727	2,525	-	3,909,869
Due to other funds	-	-	-	-	15,426
	<u>27,508</u>	<u>1,412,727</u>	<u>2,525</u>	<u>1,738,984</u>	<u>7,446,333</u>
Total liabilities					
	<u>27,508</u>	<u>1,412,727</u>	<u>2,525</u>	<u>1,738,984</u>	<u>7,446,333</u>
<b>NET ASSETS</b>					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES -**  
**COMPONENT UNITS**  
**November 30, 2004**

	<b>ETSB Fund</b>	<b>Regional Planning Commission Fund</b>	<b>Land of Lincoln Consortium</b>	<b>Total</b>
<b>ASSETS</b>				
Cash and short-term investments	\$ 6,633,438	\$ 35,862	\$ 30,908	\$ 6,700,208
Investments	-	-	-	-
Other receivables	17,288	127,664	394,974	539,926
Due from primary government	-	4,201	-	4,201
Prepaid contracts	-	-	8,878	8,878
Capital assets, net	<u>201,936</u>	<u>-</u>	<u>-</u>	<u>201,936</u>
Total assets	<u>6,852,662</u>	<u>167,727</u>	<u>434,760</u>	<u>7,455,149</u>
 <b>LIABILITIES AND NET ASSETS</b>				
<b>LIABILITIES</b>				
Accounts payable	34,166	6,978	204,918	246,062
Other liabilities	-	44,022	-	44,022
Due to primary government	11,395	37,005	17,513	65,913
Refundable grant advance	<u>-</u>	<u>-</u>	<u>206,233</u>	<u>206,233</u>
Total liabilities	<u>45,561</u>	<u>88,005</u>	<u>428,664</u>	<u>562,230</u>
 <b>NET ASSETS</b>				
Unreserved	6,605,165	79,722	6,096	6,690,983
Investment in capital assets, net of debt	<u>201,936</u>	<u>-</u>	<u>-</u>	<u>201,936</u>
 <b>TOTAL NET ASSETS</b>	 <u>\$ 6,807,101</u>	 <u>\$ 79,722</u>	 <u>\$ 6,096</u>	 <u>\$ 6,892,919</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS - COMPONENT UNITS**  
**Year Ended November 30, 2004**

	<u>ETSB Fund</u>	<u>Regional Planning Commission Fund</u>	<u>Land of Lincoln Consortium</u>	<u>Total</u>
<b>REVENUES</b>				
Fees, fines, and forfeitures	\$ 1,732,922	\$ 157,730	\$ 19,445	\$ 1,910,097
Intergovernmental	-	113,982	-	113,982
Intergovernmental - federal	-	387,101	2,997,660	3,384,761
Interest revenue	85,567	-	1,860	87,428
	<u>1,818,490</u>	<u>658,813</u>	<u>3,018,965</u>	<u>5,496,268</u>
<b>EXPENSES</b>				
Current:				
General and administrative	-	-	2,402,010	2,402,010
Public safety	1,197,820	-	-	1,197,820
Highway and roads	-	921,149	-	921,149
Depreciation	24,859	-	-	24,859
	<u>1,222,679</u>	<u>921,149</u>	<u>2,402,010</u>	<u>4,545,838</u>
Excess (deficiency) of revenues over expenses before other financing sources (uses)	<u>595,811</u>	<u>(262,336)</u>	<u>616,955</u>	<u>950,430</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from primary government	-	269,941	-	269,941
Transfer to primary government	<u>(211,626)</u>	<u>(45,600)</u>	<u>(569,813)</u>	<u>(827,039)</u>
Total other financing sources (uses)	<u>(211,626)</u>	<u>224,341</u>	<u>(569,813)</u>	<u>(557,098)</u>
Excess (deficiency) of revenues over expenses and other financing sources (uses)	384,185	(37,995)	47,142	393,332
<b>NET ASSETS (DEFICIT), BEGINNING OF YEAR</b>	<u>6,422,916</u>	<u>117,717</u>	<u>(41,046)</u>	<u>6,499,587</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 6,807,101</u>	<u>\$ 79,722</u>	<u>\$ 6,096</u>	<u>\$ 6,892,919</u>