

SANGAMON COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2017

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



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YEAR ENDED NOVEMBER 30, 2017**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Mater – Restatement

As discussed in Note 20 to the financial statements, beginning net position for governmental activities has been restated to correct an error in previously reported net pension liability, and related deferred outflows and inflows of resources and accrued compensated absences related to sick pay. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress – Other Postemployment Benefits (OPEB) and budgetary comparison information, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining financial statements and schedule of appropriations and expenditures listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Bloomington, Illinois
June 6, 2018

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2017**

	Primary Governmental Activities	Component Units
ASSETS		
Cash and Short-Term Investments	\$ 30,745,533	\$ 3,827,672
Receivables, Net:		
Property Taxes	31,474,390	-
Other	6,977,723	726,348
Due from Fiduciary Funds	734,030	-
Inventories	1,224,432	-
Land	5,221,917	-
Construction in Progress	1,192,411	-
Capital Assets, Net	63,780,280	2,220,696
Total Assets	141,350,716	6,774,716
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Amount Related to Pension Liability	15,176,688	804,907
Total Assets and Deferred Outflows of Resources	\$ 156,527,404	\$ 7,579,623
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 2,031,490	\$ 253,919
Accrued Interest	427,581	-
Accrued Wages	2,805,213	122,708
Unearned Revenue	-	134,219
Noncurrent Liabilities:		
Self-Insurance Payable:		
Due Within One Year	500,872	-
Due in More than One Year	90,685	-
Other Postemployment Benefit (OPEB) Obligation:		
Due in More than One Year	7,518,653	-
Accrued Compensated Absences:		
Due Within One Year	1,099,593	57,571
Due in More than One Year	3,298,778	172,712
Long-Term Debt:		
Due Within One Year	1,921,711	-
Due in More than One Year	16,663,639	-
Net Pension Liability	41,715,077	1,599,870
Total Liabilities	78,073,291	2,340,999
DEFERRED INFLOWS OF RESOURCES		
Subsequent Year's Property Tax	31,353,152	-
Deferred Amount Related to Pension Liability	2,701,076	164,768
Escrow Payments and Bond Interest Subsidy Received	31,633	-
Total Deferred Inflows of Resources	34,085,861	164,768
NET POSITION		
Net Investment in Capital Assets	57,964,258	2,220,696
Restricted for Special Projects	24,559,588	-
Unrestricted (Deficit)	(38,155,594)	2,853,160
Total Net Position	44,368,252	5,073,856
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 156,527,404	\$ 7,579,623

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2017**

	Program Revenues			Net Revenue (Expense) and Changes in Net Position	
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities	Component Unit
PRIMARY GOVERNMENT					
Governmental Activities:					
General Government	\$ 24,628,461	\$ 2,747,956	\$ 343,480	\$ (21,537,025)	\$ -
Public Safety	27,201,041	1,359,600	74,323	(25,767,118)	-
Judicial	12,096,351	3,618,993	193,715	(8,283,643)	-
Health and Welfare	14,695,378	3,441,187	9,320,800	(1,933,391)	-
Highways and Roads	10,297,803	10,038	70,743	(10,217,022)	-
Interest and Fiscal Charges	987,109	-	-	(987,109)	-
Total Primary Government	<u>\$ 89,906,143</u>	<u>\$ 11,177,774</u>	<u>\$ 10,003,061</u>	(68,725,308)	-
COMPONENT UNITS					
Emergency Telephone System Board	\$ 2,156,106	\$ 1,692,121	\$ -	-	(463,985)
Regional Planning Commission	1,265,252	186,977	450,375	-	(627,900)
Land of Lincoln Workforce Alliance	2,234,054	-	2,157,625	-	(76,429)
Total Component Units	<u>\$ 5,655,412</u>	<u>\$ 1,879,098</u>	<u>\$ 2,608,000</u>	-	(1,168,314)
GENERAL REVENUES					
Taxes:					
Property				30,181,326	-
Sales and Use				9,308,335	-
Other				8,381,837	-
Licenses and Permits				882,163	-
Intergovernmental Revenues				9,181,773	447,691
Earnings on Investments				1,370,629	16,132
Miscellaneous				2,097,447	108,969
Total General Revenues				<u>61,403,510</u>	<u>572,792</u>
CHANGE IN NET POSITION				(7,321,798)	(595,522)
Net Position, As Restated - Beginning of Year				<u>51,690,050</u>	<u>5,669,378</u>
NET POSITION - END OF YEAR				<u>\$ 44,368,252</u>	<u>\$ 5,073,856</u>

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

ASSETS	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Cash and Short-Term Investments	\$ 3,647,190	\$ 1,550	\$ -	\$ 7,367,143	\$ 19,729,650	\$ 30,745,533
Receivables:						
Property Taxes	19,658,429	1,678,715	4,909,219	-	5,228,027	31,474,390
Other	3,714,448	1,283,878	-	229,480	1,749,917	6,977,723
Due from Other Funds	10,564,150	-	-	-	-	10,564,150
Due from Fiduciary Funds	411,905	-	-	-	322,125	734,030
Inventories	58,016	-	-	1,004,655	161,761	1,224,432
Total Assets	\$ 38,054,138	\$ 2,964,143	\$ 4,909,219	\$ 8,601,278	\$ 27,191,480	\$ 81,720,258
LIABILITIES						
Accounts Payable and Accrued Expenses	\$ 1,096,594	\$ 124,216	\$ 898	\$ 17,240	\$ 792,542	\$ 2,031,490
Accrued Wages	2,037,954	332,842	-	71,939	362,478	2,805,213
Self-Insurance Payable	367,483	-	-	-	-	367,483
Due to Other Funds	-	4,916,698	280,042	-	5,367,410	10,564,150
Total Liabilities	3,502,031	5,373,756	280,940	89,179	6,522,430	15,768,336
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	382,473	324,443	-	-	554,950	1,261,866
Subsequent Year's Property Tax	19,585,699	1,672,255	4,886,755	-	5,208,443	31,353,152
Escrow Payments and Bond Interest						
Subsidy Received	31,633	-	-	-	-	31,633
Total Deferred Inflows of Resources	19,999,805	1,996,698	4,886,755	-	5,763,393	32,646,651
FUND BALANCES (DEFICIT)						
Nonspendable	58,016	-	-	1,004,655	161,761	1,224,432
Restricted for:						
Special Projects	-	-	-	7,507,444	16,990,083	24,497,527
Committed	12,131,800	-	-	-	-	12,131,800
Assigned	-	-	-	-	2,713,109	2,713,109
Unassigned	2,362,486	(4,406,311)	(258,476)	-	(4,959,296)	(7,261,597)
Total Fund Balances (Deficit)	14,552,302	(4,406,311)	(258,476)	8,512,099	14,905,657	33,305,271
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	\$ 38,054,138	\$ 2,964,143	\$ 4,909,219	\$ 8,601,278	\$ 27,191,480	\$ 81,720,258

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES
NOVEMBER 30, 2017**

Total Fund Balances - Governmental Funds \$ 33,305,271

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost of Capital Assets	\$ 194,823,779	
Accumulated Depreciation	<u>124,629,171</u>	
		70,194,608

Deferred outflows of resources related to pensions are not reported in the governmental funds since they do not provide current financial resources.

15,176,688

Deferred inflows of resources related to pensions are not reported in the governmental funds since they do not use current financial resources.

(2,701,076)

Revenues in the statement of activities that do not provide current financial resources are deferred inflows of resources in the governmental funds.

1,261,866

Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as liabilities in the governmental funds. These activities consist of:

Capital Lease Obligations	861,643	
General Obligation Bonds Payable	17,330,000	
Mortgage Loan	393,707	
Accrued Interest	427,581	
Compensated Absences - Governmental Activity	4,398,370	
Self-Insurance Payable	224,074	
Net Pension Liability	41,715,077	
Other Postemployment Benefits	<u>7,518,653</u>	<u>(72,869,105)</u>

Net Position of Governmental Activities \$ 44,368,252

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT)
GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2017**

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Intra-Activity Eliminations	Total Governmental Funds
REVENUES							
Property Taxes	\$ 18,655,197	\$ 1,656,982	\$ 4,845,663	\$ -	\$ 5,023,484	\$ -	\$ 30,181,326
Licenses and Permits	342,402	534,910	-	-	4,851	-	882,163
Fees, Fines, and Forfeitures	5,409,942	2,492,022	-	-	3,080,750	-	10,982,714
Sales and Use Taxes	9,308,335	-	-	-	-	-	9,308,335
Other Taxes	4,142,615	-	-	2,846,307	1,392,915	-	8,381,837
Intergovernmental	3,296,933	-	2,146	63,550	3,123,090	-	6,485,719
Intergovernmental - Federal	437,508	5,498,928	-	-	2,996,399	-	8,932,835
Interest	1,229,119	-	-	33,925	107,585	-	1,370,629
Self-Funded Health Insurance	5,477,323	-	-	-	-	(1,715,948)	3,761,375
Miscellaneous	807,809	105,724	-	-	1,601,595	(457,742)	2,057,386
Total Revenues	49,107,183	10,288,566	4,847,809	2,943,782	17,330,669	(2,173,690)	82,344,319
EXPENDITURES							
Current:							
General Governmental	21,207,167	-	41,984	-	1,747,917	(76,859)	22,920,209
Public Safety	20,238,459	-	-	-	3,773,578	(316,947)	23,695,090
Judicial	9,540,147	-	-	-	1,299,564	(94,817)	10,744,894
Health and Welfare	250,648	10,204,408	-	-	4,793,204	(1,312,762)	13,935,498
Highways and Roads	-	-	-	2,484,208	3,561,136	(372,305)	5,673,039
Debt Service:							
Principal	647,732	88,685	-	-	838,269	-	1,574,686
Interest and Fees	760,511	40,458	4,815	-	210,894	-	1,016,678
Capital Outlay	455,941	-	-	-	2,610,004	-	3,065,945
Total Expenditures	53,100,605	10,333,551	46,799	2,484,208	18,834,566	(2,173,690)	82,626,039
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,993,422)	(44,985)	4,801,010	459,574	(1,503,897)	-	(281,720)
OTHER FINANCING SOURCES (USES)							
Capital Lease Proceeds	404,509	-	-	-	-	-	404,509
Transfers In	4,925,979	150,000	-	209,888	1,847,707	(7,133,574)	-
Transfers Out	(1,371,956)	(61,800)	(4,864,179)	(475,000)	(360,639)	7,133,574	-
Total Other Financing Sources (Uses)	3,958,532	88,200	(4,864,179)	(265,112)	1,487,068	-	404,509
NET CHANGE IN FUND BALANCES	(34,890)	43,215	(63,169)	194,462	(16,829)	-	122,789
Fund Balances (Deficit) - Beginning of Year	14,587,192	(4,449,526)	(195,307)	8,317,637	14,922,486	-	33,182,482
FUND BALANCES (DEFICIT) - END OF YEAR	\$ 14,552,302	\$ (4,406,311)	\$ (258,476)	\$ 8,512,099	\$ 14,905,657	\$ -	\$ 33,305,271

See accompanying 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
YEAR ENDED NOVEMBER 30, 2017

Net Change in Fund Balance - Total Governmental Funds \$ 122,789

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

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

Capital Outlay	\$ 2,638,300	
Contributed Capital	76,333	
Depreciation Expense	<u>(6,465,177)</u>	(3,750,544)

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

Proceeds on Disposition of Capital Assets	(111,594)	
Gain on Disposition of Capital Assets	<u>108,366</u>	(3,228)

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

Debt Issued:		
Capital Lease Obligation		(404,509)

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

Repayments:		
General Obligation Bonds	1,185,000	
Capital Lease Obligations	327,855	
Mortgage Loan	<u>61,785</u>	1,574,640

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		240,026
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of:

Accrued Compensated Absences	241,356	
Net Pension Liability	(4,085,500)	
Self-Insurance Payable	117,081	
Other Postemployment Benefit (OPEB) Obligation	(1,403,524)	
Accrued Interest	<u>29,615</u>	<u>(5,100,972)</u>

Change in Net Position of Governmental Activities		<u>\$ (7,321,798)</u>
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See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2017**

ASSETS

Cash and Short-Term Investments	\$ 9,556,967
Long-Term Investments:	
Government Bonds	301,858
Municipal Bonds	1,601,156
Receivables, Net:	
Property Taxes	193,234
Other	19,277
Total Assets	<u>\$ 11,672,492</u>

LIABILITIES

Accounts Payable and Accrued Expenses	3,276,457
Bond Deposits	3,538,041
Due to Other Funds	734,030
Trust Funds Due Others	3,931,423
Total Liabilities	<u>11,479,951</u>

DEFERRED INFLOWS OF RESOURCES

Subsequent Year's Property Tax	192,541
Total Liabilities and Deferred Inflows of Resources	<u>\$ 11,672,492</u>

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

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

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

Principles Used to Determine the Scope of the Reporting Entity

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

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

Discretely Presented Component Units

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Discretely Presented Component Units (Continued)

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

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

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

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

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

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

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Joint Venture

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

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

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

Jointly Governed Organization

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from its legally separate *component units* for which the primary government is financially accountable. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available.

Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. The government considers all other revenues to be available if they are collected within 90 days of the end of the current fiscal year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The government reports the following major governmental funds and fiduciary funds:

Major Governmental Funds

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The following accounts are included in the County's General Fund for reporting purposes: General Account, Liability Insurance Account, Self-Insured Account, and the Bond Certificate Account.

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

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Major Governmental Funds (Continued)

The *County Motor Fuel Tax Fund* accounts from monies received from a state tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of this State, based on the consumption of motor fuel.

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

Fiduciary Funds

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

Budgets and Budgetary Accounting

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

Budgets are prepared on the modified accrual basis of accounting.

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 County 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, 2017.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

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

Cash and Short-Term Investments

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

Investments

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

Receivables

Property tax and other receivables are recorded net of the allowance for uncollectible amounts.

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

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.

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 \$150,000, buildings is \$50,000, building and site improvements is \$25,000, and land, office equipment, computer equipment and software (not including licenses), vehicles, construction and maintenance equipment, and general equipment and other assets is \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
Building	10 – 60
Building Improvements	10 – 45
Site Improvements	3 – 50
Equipment	3 – 25
Infrastructure	5 – 40

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized in the statement of activities.

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.

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

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

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources

The County reports decreases in net position that relate to future periods as deferred outflows of resources in a separate section of its statement of net position. The County has one type of deferred outflow which occurs related to its IMRF pension. The County has deferred outflows related to pension expense to be recognized in future periods and for pension contributions to the pension plan for the period January 1, 2017 through November 30, 2017 (subsequent to the measurement date).

Deferred Inflows of Resources

The County reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has three types of deferred inflows: net pension liability and income that will be recognized in future periods, property tax receivables recorded in the current year, but the revenue will be recorded in the subsequent year, as it is meant to finance the next fiscal year, and other revenues that will be recognized in a future period.

Equity

Fund Balance

Fund balance is categorized based on the nature and extent of the constraints placed on the fund balance. The following classifications describe the relative strength of the spending constraints:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity (Continued)

Fund Balance (Continued)

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

Assigned – This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to the County Board or other official.

Unassigned – This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Tax Calendar

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

The collection date for property tax receipts is 30 days after the property tax bills are mailed to property owners for the first installment, generally June 1 of each year. The second installment is generally due September 1 of each year.

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

Property taxes receivable at November 30 that are intended to finance the subsequent fiscal year are appropriately recorded as deferred inflows of resources, in the government-wide and fund financial statements.

NOTE 2 CASH AND INVESTMENTS

The County maintains commingled accounts for several funds operating activity, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund. Separate operating and investment accounts are also maintained for certain funds independently. All accounts are the direct responsibility of the County Treasurer.

Following is a reconciliation of cash and investments as of November 30, 2017:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Total</u>
Statement of Net Position:			
Cash and Short-Term Investments	\$ 30,745,533	\$ 3,827,672	\$ 34,573,205
Statement of Fiduciary Net Position:			
Cash and Short-Term Investments	9,556,967	-	9,556,967
Long-Term Investments:			
Government Bonds	301,858	-	301,858
Municipal Bonds	1,601,156	-	1,601,156
Total	<u>\$ 42,205,514</u>	<u>\$ 3,827,672</u>	<u>\$ 46,033,186</u>

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

	Amount
Cash and Short-Term Investments:	
Bank Deposits (Checking, Savings, or Certificates of Deposits)	\$ 17,849,736
The Illinois Funds	6,420,744
Money Market Funds	19,848,184
Cash on Hand	11,508
Total	44,130,172
Long-Term Investments:	
Governmental and Municipal Bonds	1,903,014
Total	\$ 46,033,186

The County has \$6,420,744 invested with The Illinois Funds. The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. The Illinois Funds is a GASB No. 79 qualified external investment pool that measures, for financial reporting purposes, all its investments at amortized cost. There are no limitations or restrictions on withdrawals from the pool.

Custodial Credit Risk – Cash – The risk that a government will not be able to cover deposits if the depository financial institution fails or will not be able to recover collateral securities that are in the possession of an outside party. It shall be the discretion of the Sangamon County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from the Sangamon County Treasurer. At all times, the Sangamon County Treasurer will require that all deposits in excess of 10% of the capital and surplus of financial institution will be collateralized. The Sangamon County Treasurer may request collateral for any part of deposits in financial institutions when the Sangamon County Treasurer determined it be in the best interest of safeguarding the funds on deposit. When collateral is required, 100% of the deposit will be required. All of the County’s bank deposits were fully insured or collateralized as of November 30, 2017.

Custodial Credit Risk – Investments – The County’s short-term investments consisted of \$6,420,744 held in The Illinois Funds, which is an external local government investment pool, and \$19,848,184 in money market funds. Short-term investments are exposed to custodial credit risk if they are uninsured, unregistered, or held by counterparty or its agent but not in the government’s name. The County does not have a custodial credit risk policy for short-term investments. The County’s long-term investments consisted of \$301,858 in government bonds and \$1,601,156 in municipal bonds as of November 30, 2017. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The County had no custodial credit risk exposure as of November 30, 2017, because all investments are held by the County’s agent in the County’s name.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Credit Risk – Investments – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. Government obligations or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk and do not require disclosure of credit quality. The following table presents a summarization of the credit quality ratings of investments in bonds by type as of November 30, 2017, as valued by Standard & Poor's.

<u>Type of Investment</u>	<u>Rating</u>	<u>Amount</u>
Government Bonds	No Ratings	<u>\$ 301,858</u>
Municipal Bonds	AAA	\$ 53,276
	AA	990,118
	A+	15,781
	A	378,947
	A-	47,124
	AA-	30,012
	A1	25,063
	Aa2	50,218
	BBB+	10,617
		<u>\$ 1,601,156</u>

Interest Rate Risk – Short-Term Investments – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. As of November 30, 2017, the average maturity of the underlying investments in the external local government investment pool was less than 60 days.

Interest Rate Risk – Long-Term Investments – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The following table presents a summarization of debt investments at November 30, 2017:

<u>Type of Investment</u>	<u>Investment Maturities (Years)</u>				<u>Fair Value</u>
	<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>	
Certificates of Deposit	\$ 99,987	\$ -	\$ -	\$ -	\$ 99,987
Government Bonds	-	-	-	301,858	301,858
Municipal Bonds	30,112	1,479,522	91,522	-	1,601,156
Total	<u>\$ 130,099</u>	<u>\$ 1,479,522</u>	<u>\$ 91,522</u>	<u>\$ 301,858</u>	<u>\$ 2,003,001</u>

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The County has the following recurring fair value measurements as of November 30, 2017:

Investments by Fair Value Level	Total	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Debt Securities:				
Certificates of Deposit	\$ 99,987	\$ -	\$ 99,987	\$ -
Government Bonds	301,858	-	301,858	-
Municipal Bonds	1,601,156	-	1,601,156	-
Total Debt Securities	<u>2,003,001</u>	<u>-</u>	<u>2,003,001</u>	<u>-</u>
Total Investments by Fair Value Level	<u>\$ 2,003,001</u>	<u>\$ -</u>	<u>\$ 2,003,001</u>	<u>\$ -</u>

Investments classified in Level 2 of the fair value hierarchy are valued using the market approach by using either quoted prices for identical assets in markets that are not active or matrix pricing.

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2017 was as follows:

	Balance, December 1, 2016	Additions	Retirements and Transfers	Balance, November 30, 2017
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 4,590,444	\$ 631,473	\$ -	\$ 5,221,917
Construction in Progress	53,669	1,138,742	-	1,192,411
Total Capital Assets Not Being Depreciated	4,644,113	1,770,215	-	6,414,328
Capital Assets Being Depreciated:				
Site Improvements	4,134,869	-	-	4,134,869
Buildings	58,302,062	-	-	58,302,062
Building Improvements	7,380,708	-	-	7,380,708
Vehicles	5,862,743	796,237	604,466	6,054,514
Maintenance Equipment	4,859,064	40,815	224,016	4,675,863
Infrastructure	99,943,728	-	-	99,943,728
Office Equipment	1,453,010	-	51,612	1,401,398
Computer Equipment	6,104,187	57,266	1,046,638	5,114,815
Software	445,710	25,000	-	470,710
Other Equipment	927,785	25,099	22,100	930,784
Total Capital Assets Being Depreciated	189,413,866	944,417	1,948,832	188,409,451
Less Accumulated Depreciation:				
Site Improvements	728,390	195,093	-	923,483
Buildings	27,637,855	1,319,923	-	28,957,778
Building Improvements	2,115,872	484,540	-	2,600,412
Vehicles	3,790,827	586,320	601,238	3,775,909
Maintenance Equipment	3,296,722	286,625	224,016	3,359,331
Infrastructure	74,541,460	3,372,531	-	77,913,991
Office Equipment	999,462	50,940	51,612	998,790
Computer Equipment	5,845,327	105,219	1,046,638	4,903,908
Software	403,758	9,882	-	413,640
Other Equipment	749,925	54,104	22,100	781,929
Total Accumulated Depreciation	120,109,598	6,465,177	1,945,604	124,629,171
Total Capital Assets Being Depreciated, Net	69,304,268	(5,520,760)	3,228	63,780,280
Governmental Activities Capital Assets, Net	\$ 73,948,381	\$ (3,750,545)	\$ 3,228	\$ 70,194,608

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 3 CAPITAL ASSETS (CONTINUED)

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

	Amount
Governmental Activities:	
General Government	\$ 1,183,021
Public Safety	727,119
Judicial	452,010
Health and Welfare	70,335
Highways and Roads	4,032,692
Total	\$ 6,465,177

Activity for the capital assets of the component units for the year ended November 30, 2017 was as follows:

	Balance, December 1, 2016	Additions	Retirements	Balance, November 30, 2017
Capital Assets Being Depreciated:				
Building	\$ 3,012,349	\$ -	\$ -	\$ 3,012,349
Equipment	2,556,322	6,132	-	2,562,454
Total Capital Assets Being Depreciated	5,568,671	6,132	-	5,574,803
Less Accumulated Depreciation:				
Building	1,347,551	120,494	-	1,468,045
Equipment	1,560,859	325,203	-	1,886,062
Total Accumulated Depreciation	2,908,410	445,697	-	3,354,107
Total Capital Assets Being Depreciated, Net	2,660,261	(439,565)	-	2,220,696
Component Unit Capital Assets, Net	\$ 2,660,261	\$ (439,565)	\$ -	\$ 2,220,696

The County has entered into four agreements to lease equipment and vehicles. At November 30, 2017, the remaining capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Asset Class	Amount
Vehicles	\$ 1,291,378
Equipment	260,687
Total	1,552,065
Less: Accumulated Depreciation	436,973
Total	\$ 1,115,092

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 4 INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2017 was as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Pension Code Fund	\$ 280,042
General Fund	County Health Fund	4,916,698
General Fund	Other Governmental Funds	<u>5,367,410</u>
Subtotal		10,564,150
General Fund	Fiduciary Funds	411,905
Other Governmental Funds	Fiduciary Funds	<u>322,125</u>
Subtotal		734,030
Total		<u><u>\$ 11,298,180</u></u>

Interfund receivable and payable balances among Governmental Funds at year-end are the result of the time lag between the dates that interfund goods and services are provided, the date the transactions are recorded in the accounting system and the date payments between funds are made. Interfund receivable and payable balances are also the result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund as of November 30, 2017.

NOTE 5 LONG-TERM LIABILITIES AND SHORT-TERM DEBT

Long-term liabilities activity for the year ended November 30, 2017 was as follows:

	Outstanding as of December 1, 2016	Additions	Reductions	Outstanding as of November 30, 2017	Due Within One Year
Governmental Activities:					
Bonds Payable:					
General Obligation Bonds - Construction	\$ 11,400,000	\$ -	\$ (425,000)	\$ 10,975,000	\$ 470,000
General Obligation Bonds - Tort Liability	7,115,000	-	(760,000)	6,355,000	930,000
Capital Lease Obligations	784,989	404,509	(327,855)	861,643	458,633
Mortgage Loan	455,492	-	(61,785)	393,707	63,078
Net OPEB Obligation	6,115,128	1,998,268	(594,743)	7,518,653	-
Self-Insurance Payable:					
Employee Health Insurance	275,552	6,354,253	(6,262,322)	367,483	367,483
Other Insurance Reserve	341,155	103,993	(221,074)	224,074	133,389
Compensated Absences	4,639,726	32,102	(273,458)	4,398,370	1,099,593
Total	<u>\$ 31,127,042</u>	<u>\$ 8,893,125</u>	<u>\$ (8,926,237)</u>	<u>\$ 31,093,930</u>	<u>\$ 3,522,176</u>

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 5 LONG-TERM LIABILITIES AND SHORT-TERM DEBT (CONTINUED)

Net pension liability changes are disclosed in Note 9.

Total general obligation bonds payable reported on the government-wide Statement of Net Position at November 30, 2017 are comprised of the following individual issuances:

Governmental Activities:

General Obligation Bonds - Construction, Series 2010, Original Amount \$12,970,000, Due in Annual Installments of \$250,000 to \$1,320,000 through December 2029, Interest Payments Semi-Annually from 5.20% to 7.20% (Before the Federal Subsidy)	<u>\$ 10,975,000</u>
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General Obligation Bonds - Tort Liability, Series 2013, Original Amount \$8,095,000 Due in Annual Installments of \$140,000 to \$1,610,000 Through December 2022, Interest Payments Semi-Annually from 2.63% through December 15, 2018 to the Five-Year Treasury Rate Plus 150 Basis Points Thereafter (Funded by Tax Levy)	<u>\$ 6,355,000</u>
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The 2010 capital improvement bonds are Build America Bonds and Recovery Zone Economic Development Bonds that provide for 35% federal subsidy on the total interest requirements. The interest is paid to the County on a semiannual basis corresponding with the interest payment dates to the bondholders. The interest requirements for this bond in the accompanying schedule of maturities are shown at the gross amount. The remaining federal subsidy totals \$2,198,185 through the fiscal year ended November 30, 2017. Due to a sequestration, remaining federal subsidy will be reduced by 6.8% until intervening Congressional action at which time the sequestration rate is subject to change.

The County has entered into four agreements to lease equipment and vehicles, two with an interest rate of 1.23%, one with an interest rate of 1.12% and one with an interest rate of 1.75%. Following is a schedule of future minimum lease payments and the present value of future minimum lease payments under capital leases at November 30, 2017:

<u>Fiscal Year Ending November 30.</u>	<u>Amount</u>
Total Minimum Lease Payments	\$ 880,836
Less: Amount Representing Interest	19,193
Present Value of Net Minimum Lease Payments	<u>\$ 861,643</u>

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 5 LONG-TERM LIABILITIES AND SHORT-TERM DEBT (CONTINUED)

Debt service requirements on bonds payable, capital lease obligations, and the mortgage loan at November 30, 2017 were as follows:

Fiscal Year Ending November 30,	Governmental Activities					
	General Obligation Bonds		Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 1,400,000	\$ 871,775	\$ 458,633	\$ 10,570	\$ 63,078	\$ 7,874
2019	1,620,000	868,813	266,455	6,233	330,629	-
2020	1,750,000	845,308	136,555	2,390	-	-
2021	2,010,000	745,928	-	-	-	-
2022	2,290,000	631,418	-	-	-	-
2023-2027	4,585,000	2,133,560	-	-	-	-
2028-2032	3,675,000	410,015	-	-	-	-
Total	<u>\$ 17,330,000</u>	<u>\$ 6,506,817</u>	<u>\$ 861,643</u>	<u>\$ 19,193</u>	<u>\$ 393,707</u>	<u>\$ 7,874</u>

NOTE 6 COMPENSATED ABSENCES

At November 30, 2017, employees had earned but not taken annual vacation leave and sick leave which, at salary rates in effect at the end of the year, approximate \$4,398,370 for the primary government. Compensated absences are generally liquidated by the General Fund.

NOTE 7 PROPERTY TAXES

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

	Maximum Tax Rate	2017 Actual Rate
General Fund	N/A	0.4514
Insurance Liability Fund	N/A	0.0189
County Highway Fund	0.2000	0.0412
County Bridge Fund	0.2500	0.0104
Matching Fund	0.0500	0.0274
County Health Fund	0.0750	0.0403
Juvenile Center Fund	0.1000	0.0121
Pension Code Fund	N/A	0.1176
Veterans' Assistance Fund	0.0400	0.0052
Child Advocacy Fund	0.0040	0.0032
Extension Education Fund	0.0500	0.0043
Bond Certificate Fund	N/A	0.0263
		<u>0.7583</u>

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 7 PROPERTY TAXES (CONTINUED)

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, 2017, the County had \$31,353,152 of deferred inflows of resources for property taxes levied in the current year reflected in the governmental funds and \$192,541 reflected in the agency funds.

NOTE 8 TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2017 was as follows:

	Transfer In	Transfer Out
Major Funds:		
General	\$ 4,925,979	\$ 1,371,956
County Health	150,000	61,800
Pension Code	-	4,864,179
County Motor Fuel Tax	209,888	475,000
Nonmajor Governmental Funds	1,847,707	360,639
Total	\$ 7,133,574	\$ 7,133,574

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

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND

IMRF Plan Description

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

Benefits Provided

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Benefits Provided (Continued)

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

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

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

Employees Covered by Benefit Terms

As of December 31, 2016, the following employees were covered by the benefit terms:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and Beneficiaries Currently Receiving Benefits	597	85	10
Inactive Plan Members Entitled But Not Yet Receiving Benefits	510	6	12
Active Plan Members	<u>592</u>	<u>64</u>	<u>7</u>
Total	<u><u>1,699</u></u>	<u><u>155</u></u>	<u><u>29</u></u>

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Contributions

Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2016 was 13.43%. In 2017, the rate changed to 12.64%.
2. As set by statute, the County's ECO Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2016 was 45.02%. In 2017, the rate changed to 48.36%.
3. As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2016 was 32.01%. In 2017, the rate changed to 28.50%.

For the fiscal year ended November 30, 2017, the County contributed \$5,286,818 to the plans.

Net Pension Liability

The County's net pension liabilities were measured as of December 31, 2016. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liabilities at December 31, 2016:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for nondisabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Actuarial Assumptions (Continued)

- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38 %	6.85 %
International Equity	17	6.75 %
Fixed Income	27	3.00 %
Real Estate	8	5.75 %
Alternative Investments	9	2.65-7.35 %
Cash Equivalents	1	2.25 %
Total	100 %	

Single Discount Rate

Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflect:

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Single Discount Rate (Continued)

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.78%, and the resulting single discount rate is 7.50%.

Changes in the Net Pension Liability

Governmental Activities

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
BALANCES AT DECEMBER 31, 2015	\$ 218,298,529	\$ 175,987,610	\$ 42,310,919
Changes for the Year:			
Service Cost	3,942,888	-	3,942,888
Interest on the Total Pension Liability	16,280,458	-	16,280,458
Differences Between Expected and Actual Experience of the Total Pension Liability	3,964,365	-	3,964,365
Changes of Assumptions	(1,040,888)	-	(1,040,888)
Contributions - Employer	-	5,584,080	(5,584,080)
Contributions - Employees	-	1,832,978	(1,832,978)
Net Investment Income	-	13,402,408	(13,402,408)
Difference Between Projected and Actual Investment Income	-	3,146,995	(3,146,995)
Benefit Payments, Including Refunds of Employee Contributions	(10,210,094)	(10,210,094)	-
Other (Net Transfer)*	-	(223,796)	223,796
Net Changes	<u>12,936,729</u>	<u>13,532,571</u>	<u>(595,842)</u>
BALANCE AT DECEMBER 31, 2016	<u>\$ 231,235,258</u>	<u>\$ 189,520,181</u>	<u>\$ 41,715,077</u>

* The balances as of December 31, 2015 are based on the actuarial reports obtained by the County for each of their three retirement plans. The balances as of December 31, 2016 are based on the audited financial information provided by IMRF for the three plans combined. Due to this change, the difference is reflected in the Net Pension Liability "Other" line.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Changes in the Net Pension Liability (Continued)

The changes in net pension liability above are the aggregated information of the Regular Plan, the Elected County Officials Plan, and the Sheriff's Law Enforcement Personnel Plan. Disaggregated information for balance as of December 31, 2016 was not available.

Component Units

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
BALANCES AT DECEMBER 31, 2015	\$ 8,801,966	\$ 7,286,866	\$ 1,515,100
Changes for the Year:			
Service Cost	116,769	-	116,769
Interest on the Total Pension Liability	454,332	-	454,332
Differences Between Expected and Actual Experience of the Total Pension Liability	128,177	-	128,177
Changes of Assumptions	(25,043)	-	(25,043)
Contributions - Employer	-	152,000	(152,000)
Contributions - Employees	-	55,806	(55,806)
Net Investment Income	-	381,296	(381,296)
Difference Between Projected and Actual Investment Income		(31,134)	31,134
Benefit Payments, Including Refunds of Employee Contributions	(254,824)	(254,824)	-
Other (Net Transfer)*	-	31,497	(31,497)
Net Changes	<u>419,411</u>	<u>334,641</u>	<u>84,770</u>
BALANCE AT DECEMBER 31, 2016	<u>\$ 9,221,377</u>	<u>\$ 7,621,507</u>	<u>\$ 1,599,870</u>

* The balances as of December 31, 2015 are based on the actuarial reports obtained by the County for each of their three retirement plans. The balances as of December 31, 2016 are based on the audited financial information provided by IMRF for the three plans combined. Due to this change, the difference is reflected in the Net Pension Liability "Other" line.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

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

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

Governmental Activities

	1% Lower (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Net Pension Liability	\$ 71,806,500	\$ 41,715,077	\$ 17,181,087

Component Units

	1% Lower (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Net Pension Liability	\$ 2,866,170	\$ 1,599,870	\$ 571,696

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

For the year ended November 30, 2017, the County recognized pension expense of \$4,085,499. At November 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Governmental Activities

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>Deferred Amounts Related to Pensions</u>		
Deferred Amounts to be Recognized in Pension Expense in Future Periods:		
Differences Between Expected and Actual Experience	\$ 3,707,305	\$ (1,914,737)
Changes of Assumptions	1,799,764	(793,884)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,303,239	-
Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	(59,362)	7,545
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	10,750,946	(2,701,076)
Pension Contributions Made Subsequent to the Measurement Date	4,425,742	-
Total Deferred Amounts Related to Pensions	\$ 15,176,688	\$ (2,701,076)

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

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

Component Units

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods:		
Differences Between Expected and Actual Experience	\$ 111,208	\$ (138,512)
Changes of Assumptions	80,739	(18,711)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	373,030	-
Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	<u>59,362</u>	<u>(7,545)</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	624,339	(164,768)
Pension Contributions Made Subsequent to the Measurement Date	<u>180,568</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 804,907</u>	<u>\$ (164,768)</u>

\$4,606,309 (includes governmental activities and component units) reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending November 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Governmental Activities

<u>Fiscal Year Ending,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2018	\$ 4,073,690
2019	2,643,717
2020	2,008,406
2021	(675,943)
2022	-
Thereafter	-
Total	<u>\$ 8,049,870</u>

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

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

Component Units

Fiscal Year Ending,	Net Deferred Outflows (Inflows) of Resources
2018	\$ 174,639
2019	93,951
2020	132,936
2021	58,045
2022	-
Thereafter	-
Total	\$ 459,571

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

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

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

Eligibility

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

Law Enforcement – Age 50 and 20 years of service

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Benefit Amount

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

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

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

Funding Policy

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

Annual OPEB Cost and OPEB Obligation

For 2017, the annual OPEB cost consists of the annual required contribution plus interest on the OPEB obligation, less the adjustment to the annual required contribution, as presented below:

	<u>Law Enforcement</u>	<u>All Other</u>	<u>Total</u>
a. Annual Required Contribution	\$ 1,809,655	\$ 284,044	\$ 2,093,699
b. Interest on OPEB Obligation	213,073	31,533	244,606
c. Adjustment to Annual Required Contribution	<u>296,202</u>	<u>43,835</u>	<u>340,037</u>
d. Annual OPEB Cost (Expense)	1,726,526	271,742	1,998,268
e. Contributions Made	<u>(520,456)</u>	<u>(74,287)</u>	<u>(594,743)</u>
f. Increase in OPEB Obligation	1,206,070	197,455	1,403,525
g. OPEB Obligation - Beginning of Year	<u>5,326,813</u>	<u>788,315</u>	<u>6,115,128</u>
h. OPEB Obligation - End of Year	<u>\$ 6,532,883</u>	<u>\$ 985,770</u>	<u>\$ 7,518,653</u>

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Three-Year Trend Information for the OPEB Plan follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost (AOC)</u>	<u>Percentage of AOC Contributed</u>	<u>OPEB Obligation</u>
November 30, 2017	\$ 1,998,268	30%	\$ 7,518,653
November 30, 2016	1,681,448	32%	6,115,128
November 30, 2015	1,697,909	29%	4,974,333

Funded Status and Funding Progress

As of November 30, 2017, the actuarial accrued liability for benefits was \$23,304,836. The covered payroll was approximately \$26,044,929 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 90%.

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

Actuarial Method and Assumptions

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

In the actuarial valuation for the fiscal year ended November 30, 2017, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 7.5% initially, reduced to an ultimate rate of 5% after six years. Rates include a 2.5% general inflation assumption and a 4.0% discount rate. The Unfunded Accrued Actuarial Liability is being amortized as a level dollar amount over 30 years. The actuarial valuation was prepared on a closed group basis, meaning only the existing population was considered.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 11 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical and prescription benefits. The County has an excess loss insurance policy through Blue Cross Blue Shield with a policy period of December 1, 2016 to November 30, 2017. The specific/individual excess loss deductible for medical is \$110,000 per covered person with a maximum aggregate benefit of 115% of estimated claims. When a probable medical claim liability has been incurred at year-end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

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

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2017, to pay these estimated claims including those incurred but not reported. This liability is recorded in the government-wide statements only.

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 2017 and 2016 were:

	2017	2016
Beginning Balance	\$ 275,552	\$ 297,520
Claims Incurred Including IBNR	6,354,253	5,586,307
Claims Paid	(6,262,322)	(5,608,275)
Ending Balance	\$ 367,483	\$ 275,552

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 12 CONDUIT DEBT

The County has approved Economic and Industrial Development Bonds for several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements. The outstanding amount of these bonds was \$30,815,570 at November 30, 2017.

NOTE 13 INDIVIDUAL FUND DISCLOSURES

Deficit Fund Balance

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2017:

	<u>Amount</u>
Court Security Fund	\$ (3,371,857)
Help America Vote Fund	(4,544)
Highway Safety Project Fund	(131,932)
Juvenile Center Fund	(1,235,061)
Landfill Water Project Fund	(77,954)
Local Law Enforcement Block Grant Fund	(29,231)
SMART Fund	(108,717)

The following governmental major funds had deficit balances at November 30, 2017:

	<u>Amount</u>
County Health Fund	\$ (4,406,311)
Pension Code Fund	(258,476)

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 13 INDIVIDUAL FUND DISCLOSURES (CONTINUED)

Excess of Expenditures Over Appropriations

The following funds expended more than their appropriation during the year ended November 30, 2017:

	<u>Budgeted</u>	<u>Actual</u>	<u>Overexpended</u>
Major Funds:			
County Health Fund	\$ 8,470,413	\$ 10,333,551	\$ 1,863,138
Pension Code Fund	-	46,799	46,799
Nonmajor Funds:			
Community Resources Fund	2,644,154	4,062,194	1,418,040
Court Security Fund	985,370	1,055,356	69,986
Child Advocacy Fund	409,700	445,125	35,425
Highway Safety Project Fund	-	780	780
Help America Vote Fund	-	26	26
Maintenance & Child Support Fund	62,958	68,176	5,218
Matching Fund	1,017,511	1,757,147	739,636
Narcotic Enforcement Federal Fund	-	6,221	6,221
Narcotic Enforcement Fund	25,745	27,630	1,885
Landfill Water Project Fund	-	459	459
Local Law Enforcement Block Grant Fund	50,000	50,172	172
Long Range Planning Fund	767,348	872,737	105,389
Juvenile Law Library Fund	212,862	226,029	13,167
Police Training Institute Fund	214,750	248,990	34,240
Revolving Engineering Fund	-	472,057	472,057
SMART Fund	442,554	473,803	31,249
Township Motor Fuel Tax Fund	-	1,395,500	1,395,500
Township Bridge Fund	-	124,000	124,000

NOTE 14 CONTINGENCIES

As of November 30, 2017, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the basic financial statements of the County.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 15 NET INVESTMENT IN CAPITAL ASSETS

The investment in capital assets, net of related debt, at November 30, 2017, is as follows:

	Governmental Activities
Capital Assets, Net	\$ 70,194,608
Less:	
Capital Lease Obligations	(861,643)
Mortgage Loan	(393,707)
General Obligation Bonds - Build America and Recovery Zone Economic Development	(10,975,000)
Investment in Capital Assets, Net	<u>\$ 57,964,258</u>

NOTE 16 LEGAL DEBT MARGIN

The legal debt margin at November 30, 2017 is calculated as follows:

Equalized Assessed Valuation - 2017 Tax Extension	<u>\$ 4,036,290,106</u>
Statutory Debt Limitation (8.625% of Valuation)	\$ 348,130,022
Minus Applicable Debt:	
General Obligation Bonds - Construction	(10,975,000)
General Obligation Bonds - Tort Liability	(6,355,000)
Mortgage Loan	(393,707)
Capital Lease Obligations	(861,643)
Legal Debt Margin	<u>\$ 329,544,672</u>

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

NOTE 17 FUND BALANCES

At November 30, 2017, the County's fund balances (deficits) were classified as follows:

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:						
Inventories	\$ 58,016	\$ -	\$ -	\$ 1,004,655	\$ 161,761	\$ 1,224,432
Restricted for:						
Special Projects:						
Highway and Roads Projects	-	-	-	7,507,444	10,888,352	18,395,796
Criminal Justice System Project	-	-	-	-	375,818	375,818
Other Fund-Specific Project	-	-	-	-	5,725,913	5,725,913
Committed:						
Self-Funded Health Insurance	8,333,743	-	-	-	-	8,333,743
Self-Funded General Liability Insurance	3,798,057	-	-	-	-	3,798,057
Assigned:						
Highway and Roads	-	-	-	-	283,340	283,340
Long Range Planning	-	-	-	-	2,429,769	2,429,769
Unassigned (Deficit)	2,362,486	(4,406,311)	(258,476)	-	(4,959,296)	(7,261,597)
Total Fund Balance (Deficit)	<u>\$ 14,552,302</u>	<u>\$ (4,406,311)</u>	<u>\$ (258,476)</u>	<u>\$ 8,512,099</u>	<u>\$ 14,905,657</u>	<u>\$ 33,305,271</u>

NOTE 18 TAX ABATEMENTS

Tax abatements, as defined by Governmental Account Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures* (GASB 77), are agreements between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

The County has entered into a tax abatement agreement with an entity's to reduce the value of the property, resulting in a reduction in the amount of property tax revenue collected in the amount of \$3,689 for the fiscal year ended November 30, 2017.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017**

NOTE 18 TAX ABATEMENTS (CONTINUED)

Illinois's Tax Increment Financing Act enables cities to finance certain redevelopment costs with the revenue generated from (i) payments in lieu of real estate taxes, as measured by the net increase in assessed valuation resulting from redevelopment and (ii) a portion of the increase in other local tax revenue associated with new economic activity. When a tax increment financing (TIF) plan is adopted, real estate taxes in the redevelopment are frozen at their current level. By applying the real estate tax rate of all taxing districts having taxing power within the redevelopment area to the increased assessed valuation resulting from redevelopment, a tax "increment" is produced. The County's estimated net reduced tax revenue resulting from the TIFs adopted in these cities within the County is \$783,341 for fiscal year 2017.

NOTE 19 COMMITMENTS

The County has entered into construction agreements for highways and roads. At November 30, 2017, outstanding commitments were approximately \$2,093,000.

The County has also entered into a software license and maintenance agreement. At November 30, 2017, the outstanding commitment was approximately \$290,280.

NOTE 20 RESTATEMENT OF NET POSITION

Beginning net position has been restated to correct the beginning net pension liability and deferred inflows and outflows and to correct accrued compensated absences. The effect of the restatements are shown below.

	Governmental Activities
Net Position - November 30, 2016, as Previously Reported	\$ 52,118,806
Adjustment to Net Pension Liability and Deferred Outflows/Inflows	(1,898,873)
Adjustment to Accrued Compensated Absences	1,470,117
Net Position - November 30, 2016, as Restated	\$ 51,690,050

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total Component Units
Net Position - November 30, 2016, as Previously Reported	\$ 5,959,511	\$ (56,415)	\$ (294,402)	\$ 5,608,694
Adjustment to Accrued Compensated Absences	24,275	28,420	7,989	60,684
Net Position - November 30, 2016, as Restated	\$ 5,983,786	\$ (27,995)	\$ (286,413)	\$ 5,669,378

REQUIRED SUPPLEMENTARY INFORMATION

**SANGAMON COUNTY, ILLINOIS
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS (OPEB)
(UNAUDITED)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (ALL) Entry Age (b)	Unfunded ALL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2017	\$ -	\$ 23,304,836	\$ 23,304,836	- %	\$ 26,044,929	90.00 %
11/30/2016	\$ -	\$ 20,900,849	\$ 20,900,849	- %	\$ 22,300,357	93.72 %
11/30/2015	\$ -	\$ 19,939,769	\$ 19,939,769	- %	\$ 21,703,510	91.87 %

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017**

	Original Budget	Final Amended Budget	Actual
REVENUES			
Property Taxes	\$ 18,251,393	\$ 18,635,760	\$ 18,655,197
Licenses and Permits	357,825	357,825	342,402
Fees, Fines, and Forfeitures	6,184,419	6,184,419	5,409,942
Sales and Use Taxes	8,621,618	8,621,618	9,308,335
Other Taxes	3,990,609	3,990,609	4,142,615
Intergovernmental	7,847,211	7,834,556	3,296,933
Intergovernmental - Federal	727,465	765,465	437,508
Interest	1,135,917	1,135,917	1,229,119
Self-Funded Health Insurance	1,565,694	1,565,694	5,477,323
Miscellaneous	3,503,930	3,503,930	807,809
Total Revenues	52,186,081	52,595,793	49,107,183
EXPENDITURES			
Current:			
General Government	23,398,422	23,340,433	21,207,167
Public Safety	21,799,578	22,207,448	20,238,459
Judicial	10,864,803	10,864,803	9,540,147
Health and Welfare	254,156	254,156	250,648
Debt Service:			
Principal	555,323	555,323	647,732
Interest	746,484	746,484	760,511
Capital Outlay	210,200	210,200	455,941
Total Expenditures	57,828,966	58,178,847	53,100,605
DEFICIENCY OF REVENUES OVER EXPENDITURES	(5,642,885)	(5,583,054)	(3,993,422)
OTHER FINANCING SOURCES			
Capital Lease Proceeds	-	-	404,509
Net Transfers Between Funds	3,221,067	3,161,236	3,554,023
Total Other Financing Sources	3,221,067	3,161,236	3,958,532
CHANGE IN FUND BALANCE	\$ (2,421,818)	\$ (2,421,818)	(34,890)
Fund Balance - December 1, 2016			14,587,192
FUND BALANCE - NOVEMBER 30, 2017			\$ 14,552,302

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL
COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2017**

	Original Budget	Final Amended Budget	Actual
REVENUES			
Property Taxes	\$ 1,664,682	\$ 1,664,682	\$ 1,656,982
Licenses and Permits	543,670	543,670	534,910
Fees, Fines, and Forfeitures	2,648,169	2,648,169	2,492,022
Intergovernmental - Federal	3,771,150	3,771,150	5,498,928
Miscellaneous	90,454	90,454	105,724
Total Revenues	<u>8,718,125</u>	<u>8,718,125</u>	<u>10,288,566</u>
EXPENDITURES			
Current:			
Health and Welfare	8,588,849	8,399,462	10,204,408
Debt Service:			
Principal	61,841	61,841	88,685
Interest and Fees	9,110	9,110	40,458
Total Expenditures	<u>8,659,800</u>	<u>8,470,413</u>	<u>10,333,551</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	58,325	247,712	(44,985)
OTHER FINANCING SOURCES (USES)			
Net Transfers Between Funds	<u>(211,800)</u>	<u>(211,800)</u>	<u>88,200</u>
CHANGE IN FUND BALANCE	<u>\$ (153,475)</u>	<u>\$ 35,912</u>	43,215
Fund Balance (Deficit) - December 1, 2016			<u>(4,449,526)</u>
FUND BALANCE (DEFICIT) - NOVEMBER 30, 2017			<u><u>\$ (4,406,311)</u></u>

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL
PENSION CODE FUND
YEAR ENDED NOVEMBER 30, 2017**

	Original Budget	Final Amended Budget	Actual
REVENUES			
Property Taxes	\$ 4,864,179	\$ 4,864,179	\$ 4,845,663
Intergovernmental	-	-	2,146
Total Revenues	4,864,179	4,864,179	4,847,809
EXPENDITURES			
Current:			
General Government	-	-	41,984
Debt Service:			
Interest and Fees	-	-	4,815
Total Expenditures	-	-	46,799
EXCESS OF REVENUES OVER EXPENDITURES	4,864,179	4,864,179	4,801,010
OTHER FINANCING USES			
Net Transfers Between Funds	(4,864,179)	(4,864,179)	(4,864,179)
CHANGE IN FUND BALANCE	\$ -	\$ -	(63,169)
Fund Balance (Deficit) - December 1, 2016			(195,307)
FUND BALANCE (DEFICIT) - NOVEMBER 30, 2017			\$ (258,476)

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2017**

	Original Budget	Final Amended Budget	Actual
REVENUES			
Other Taxes	\$ 1,313,940	\$ 1,313,940	\$ 2,846,307
Intergovernmental	3,205,134	3,205,134	63,550
Interest	3,482	3,482	33,925
Total Revenues	4,522,556	4,522,556	2,943,782
EXPENDITURES			
Current:			
Highways and Roads	4,047,556	4,047,556	2,484,208
EXCESS OF REVENUES OVER EXPENDITURES	475,000	475,000	459,574
OTHER FINANCING USES			
Net Transfers Between Funds	(475,000)	(475,000)	(265,112)
CHANGE IN FUND BALANCE	\$ -	\$ -	194,462
Fund Balance - December 1, 2016			8,317,637
FUND BALANCE - NOVEMBER 30, 2017			\$ 8,512,099

OTHER SUPPLEMENTARY INFORMATION

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUND
NOVEMBER 30, 2017**

ASSETS	General Account	Liability Insurance Account	Self-Insured Account	Bond Certificate Account	Intra-Activity Eliminations	Total General Fund
Cash and Short-Term Investments	\$ 1,845,479	\$ 1,458,953	\$ 307,037	\$ 35,721	\$ -	\$ 3,647,190
Receivables, Net:						
Property Taxes	18,872,299	786,130	-	-	-	19,658,429
Other	3,714,448	-	-	-	-	3,714,448
Due from Other Funds	1,621,922	-	8,942,228	-	-	10,564,150
Due from Fiduciary Funds	411,896	-	9	-	-	411,905
Inventories	58,016	-	-	-	-	58,016
	<u>26,524,060</u>	<u>2,245,083</u>	<u>9,249,274</u>	<u>35,721</u>	<u>-</u>	<u>38,054,138</u>
Total Assets	<u>\$ 26,524,060</u>	<u>\$ 2,245,083</u>	<u>\$ 9,249,274</u>	<u>\$ 35,721</u>	<u>\$ -</u>	<u>\$ 38,054,138</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)						
LIABILITIES						
Accounts Payable and Accrued Expenses	\$ 529,298	\$ 19,248	\$ 548,048	\$ -	\$ -	\$ 1,096,594
Accrued Wages	2,026,413	11,541	-	-	-	2,037,954
Self-Insurance Payable	-	-	367,483	-	-	367,483
Total Liabilities	<u>2,555,711</u>	<u>30,789</u>	<u>915,531</u>	<u>-</u>	<u>-</u>	<u>3,502,031</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	382,473	-	-	-	-	382,473
Subsequent Year's Property Tax	18,802,594	783,105	-	-	-	19,585,699
Escrow Payments and Bond Interest Subsidy Received	31,633	-	-	-	-	31,633
Total Deferred Inflows of Resources	<u>19,216,700</u>	<u>783,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,999,805</u>
FUND BALANCES						
Nonspendable	58,016	-	-	-	-	58,016
Committed	-	3,798,057	8,333,743	-	-	12,131,800
Unassigned	4,693,633	(2,366,868)	-	35,721	-	2,362,486
Total Fund Balances	<u>4,751,649</u>	<u>1,431,189</u>	<u>8,333,743</u>	<u>35,721</u>	<u>-</u>	<u>14,552,302</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,524,060</u>	<u>\$ 2,245,083</u>	<u>\$ 9,249,274</u>	<u>\$ 35,721</u>	<u>\$ -</u>	<u>\$ 38,054,138</u>

**SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017**

	General Account	Liability Insurance Account	Self-Insured Account	Bond Certificate Account	Intra-Activity Eliminations	Total General Fund
REVENUES						
Property Taxes	\$ 17,879,244	\$ 775,953	\$ -	\$ -	\$ -	\$ 18,655,197
Licenses and Permits	342,402	-	-	-	-	342,402
Fees, Fines, and Forfeitures	5,375,467	34,475	-	-	-	5,409,942
Sales and Use Taxes	9,308,335	-	-	-	-	9,308,335
Other Taxes	4,142,615	-	-	-	-	4,142,615
Intergovernmental	3,296,933	-	-	-	-	3,296,933
Intergovernmental - Federal	356,456	81,052	-	-	-	437,508
Interest	781,977	13,720	54,041	379,381	-	1,229,119
Self-Funded Health Insurance	-	1,503,818	8,219,841	-	(4,246,336)	5,477,323
Miscellaneous	712,190	95,619	-	-	-	807,809
Total Revenues	<u>42,195,619</u>	<u>2,504,637</u>	<u>8,273,882</u>	<u>379,381</u>	<u>(4,246,336)</u>	<u>49,107,183</u>
EXPENDITURES						
Current:						
General Governmental	12,277,464	1,620,560	8,462,750	-	(1,153,607)	21,207,167
Public Safety	22,051,308	-	-	-	(1,812,849)	20,238,459
Judicial	10,820,027	-	-	-	(1,279,880)	9,540,147
Health and Welfare	250,648	-	-	-	-	250,648
Debt Service:						
Principal	222,732	-	-	425,000	-	647,732
Interest	5,015	14,888	-	740,608	-	760,511
Capital Outlay	442,091	13,850	-	-	-	455,941
Total Expenditures	<u>46,069,285</u>	<u>1,649,298</u>	<u>8,462,750</u>	<u>1,165,608</u>	<u>(4,246,336)</u>	<u>53,100,605</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,873,666)	855,339	(188,868)	(786,227)	-	(3,993,422)
OTHER FINANCING SOURCES (USES)						
Capital Lease Proceeds	404,509	-	-	-	-	404,509
Transfers In	5,851,537	-	-	866,191	(1,791,749)	4,925,979
Transfers Out	(2,238,147)	(925,558)	-	-	1,791,749	(1,371,956)
Total Other Financing Sources (Uses)	<u>4,017,899</u>	<u>(925,558)</u>	<u>-</u>	<u>866,191</u>	<u>-</u>	<u>3,958,532</u>
NET CHANGE IN FUND BALANCES	144,233	(70,219)	(188,868)	79,964	-	(34,890)
Fund Balances (Deficit) - Beginning of Year	4,607,416	1,501,408	8,522,611	(44,243)	-	14,587,192
FUND BALANCES - END OF YEAR	<u>\$ 4,751,649</u>	<u>\$ 1,431,189</u>	<u>\$ 8,333,743</u>	<u>\$ 35,721</u>	<u>\$ -</u>	<u>\$ 14,552,302</u>

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT			
County General:			
Personnel	\$ -	\$ -	\$ 387,307
A.T.W. Pay	1,000	1,000	-
Contractual Services	100,775	100,775	90,493
Transfer to a Discretely Presented Component Unit	<u>367,165</u>	<u>367,165</u>	<u>442,787</u>
Total County General	468,940	468,940	920,587
Auditor:			
Personnel	324,046	324,046	324,599
Commodities	951	951	790
Contractual Services	7,865	7,865	4,611
Equipment Less than Capitalization Threshold	500	500	1,020
Total Auditor	<u>333,362</u>	<u>333,362</u>	<u>331,020</u>
County Board:			
Personnel	603,631	603,631	590,293
Commodities	1,425	1,425	2,399
Contractual Services	15,112	15,112	67,181
Equipment Less than Capitalization Threshold	903	903	-
Total County Board	<u>621,071</u>	<u>621,071</u>	<u>659,873</u>
Finance Miscellaneous:			
Personnel	218,452	218,452	135,155
Commodities	20,900	20,900	981
Contractual Services	812,738	754,749	594,125
Equipment Less than Capitalization Threshold	451	451	11,730
Total Finance Miscellaneous	<u>1,052,541</u>	<u>994,552</u>	<u>741,991</u>
Building and Grounds:			
Personnel	506,196	506,196	485,960
Commodities	177,400	177,400	204,326
Contractual Services	1,950,165	1,950,165	1,801,101
Equipment Less than Capitalization Threshold	30,513	30,513	64,455
Uniforms	4,781	4,781	5,862
Total Building and Grounds	<u>2,669,055</u>	<u>2,669,055</u>	<u>2,561,704</u>

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES (CONTINUED)
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Information Systems:			
Personnel	\$ 1,223,611	\$ 1,223,611	\$ 1,172,966
Commodities	8,070	8,070	7,566
Contractual Services	291,468	291,468	297,938
Equipment Less than Capitalization Threshold	12,700	12,700	31,276
Other	1,900	1,900	38
Software Less than Capitalization Threshold	-	-	12,964
Total Information Systems	<u>1,537,749</u>	<u>1,537,749</u>	<u>1,522,748</u>
Election Fund:			
Personnel	381,371	381,371	385,571
Commodities	7,969	7,969	7,917
Contractual Services	795,981	795,981	533,328
Equipment Less than Capitalization Threshold	5,850	5,850	2,013
Total Election Fund	<u>1,191,171</u>	<u>1,191,171</u>	<u>928,829</u>
Central Service:			
Personnel	207,499	207,499	219,623
Commodities	22,563	22,563	43,538
Contractual Services	31,126	31,126	38,932
Equipment Less than Capitalization Threshold	-	-	398
Total Central Service	<u>261,188</u>	<u>261,188</u>	<u>302,491</u>
County Clerk:			
Personnel	452,726	452,726	437,771
Commodities	10,578	10,578	15,593
Contractual Services	32,435	32,435	39,636
Total County Clerk	<u>495,739</u>	<u>495,739</u>	<u>493,000</u>
Recorder:			
Personnel	586,227	586,227	525,438
Commodities	5,500	5,500	3,670
Contractual Services	23,421	23,421	11,869
Total Recorder	<u>615,148</u>	<u>615,148</u>	<u>540,977</u>
Treasurer:			
Personnel	656,392	656,392	687,334
Commodities	3,990	3,990	700
Contractual Services	12,519	12,519	21,115
Total Treasurer	<u>672,901</u>	<u>672,901</u>	<u>709,149</u>

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES (CONTINUED)
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Supervisor of Assessments:			
Personnel	\$ 695,281	\$ 695,281	\$ 688,861
Commodities	7,221	7,221	7,231
Contractual Services	51,541	51,541	72,099
Total Supervisor of Assessments	<u>754,043</u>	<u>754,043</u>	<u>768,191</u>
Fleet Maintenance:			
Personnel	505,549	505,549	490,441
Commodities	30,400	30,400	27,291
Contractual Services	182,500	182,500	222,322
Equipment Less than Capitalization Threshold	-	-	749
Total Fleet Maintenance	<u>718,449</u>	<u>718,449</u>	<u>740,803</u>
Regional Office of Education:			
Personnel	272,414	272,414	263,136
Commodities	2,816	2,816	466
Contractual Services	47,450	47,450	30,737
Total Regional Office of Education	<u>322,680</u>	<u>322,680</u>	<u>294,339</u>
Insurance Liability:			
Personnel	208,825	208,825	220,755
Commodities	10,000	10,000	3,096
Contractual Services	1,878,050	1,878,050	1,388,249
Equipment Less than Capitalization Threshold	10,000	10,000	8,460
Total Insurance Liability	<u>2,106,875</u>	<u>2,106,875</u>	<u>1,620,560</u>
Self-Insured:			
Self-Funded Health Insurance	8,877,510	8,877,510	8,462,750
State Stamp Purchase	<u>700,000</u>	<u>700,000</u>	<u>761,762</u>
Total General Government	23,398,422	23,340,433	22,360,774

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES (CONTINUED)
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
PUBLIC SAFETY			
Sheriff:			
Personnel	\$ 17,411,942	\$ 17,803,812	\$ 17,521,601
Commodities	655,493	655,493	671,245
Contractual Services	1,453,121	1,453,121	1,515,876
Annual Funding Contribution Provided to SCCDS	1,882,879	1,882,879	1,882,879
Equipment Less than Capitalization Threshold	64,918	64,918	80,708
Uniforms	43,926	43,926	62,704
Total Sheriff	<u>21,512,279</u>	<u>21,904,149</u>	<u>21,735,013</u>
Office of Emergency Management:			
Personnel	190,959	190,959	222,331
Commodities	450	450	172
Contractual Services	82,800	98,800	93,581
Equipment Less than Capitalization Threshold	13,090	13,090	211
Total Office of Emergency Management	<u>287,299</u>	<u>303,299</u>	<u>316,295</u>
Total Public Safety	21,799,578	22,207,448	22,051,308
JUDICIAL			
Circuit Court:			
Personnel	124,095	124,095	123,118
Contractual Services	228,636	228,636	358,262
Total Circuit Court	<u>352,731</u>	<u>352,731</u>	<u>481,380</u>
Public Defender:			
Personnel	1,023,917	1,023,917	964,147
Commodities	3,769	3,769	7,322
Contractual Services	68,706	68,706	46,759
Equipment Less than Capitalization Threshold	-	-	1,682
Total Public Defender	<u>1,096,392</u>	<u>1,096,392</u>	<u>1,019,910</u>

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES (CONTINUED)
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL (CONTINUED)			
Coroner:			
Personnel	\$ 315,831	\$ 315,831	\$ 335,571
Commodities	2,962	2,962	13,174
Contractual Services	290,186	290,186	381,132
Equipment Less than Capitalization Threshold	-	-	2,490
Total Coroner	<u>608,979</u>	<u>608,979</u>	<u>732,367</u>
Deputy Merit Commission:			
Personnel	8,745	8,745	9,434
Contractual Services	5,437	5,437	5,026
Total Deputy Merit Commission	<u>14,182</u>	<u>14,182</u>	<u>14,460</u>
Court Services:			
Personnel	2,404,709	2,404,709	2,373,166
Commodities	-	-	148
Contractual Services	166,673	166,673	119,167
Equipment Less than Capitalization Threshold	-	-	1,000
Total Court Services	<u>2,571,382</u>	<u>2,571,382</u>	<u>2,493,481</u>
Circuit Clerk:			
Personnel	2,629,044	2,629,044	2,556,046
Commodities	-	-	12,120
Contractual Services	63,623	63,623	79,621
Equipment Less than Capitalization Threshold	-	-	5,135
Total Circuit Clerk	<u>2,692,667</u>	<u>2,692,667</u>	<u>2,652,922</u>
State's Attorney:			
Personnel	3,423,794	3,423,794	3,300,774
Commodities	10,000	10,000	20,742
Contractual Services	94,676	94,676	103,991
Total State's Attorney	<u>3,528,470</u>	<u>3,528,470</u>	<u>3,425,507</u>
Total Judicial	10,864,803	10,864,803	10,820,027

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES (CONTINUED)
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2017

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures</u>
HEALTH AND WELFARE			
Building/Zoning:			
Personnel	\$ 230,082	\$ 230,082	\$ 233,537
Commodities	2,400	2,400	1,523
Contractual Services	19,674	19,674	10,735
Equipment Less than Capitalization Threshold	2,000	2,000	4,853
Total Health and Welfare	<u>254,156</u>	<u>254,156</u>	<u>250,648</u>
DEBT SERVICE			
Principal	555,323	555,323	647,732
Interest	746,484	746,484	760,511
Total Debt Service	<u>1,301,807</u>	<u>1,301,807</u>	<u>1,408,243</u>
CAPITAL OUTLAY			
General and Administrative	160,000	160,000	51,816
Public Safety	50,200	50,200	237,760
Judicial	-	-	65,370
Health and Welfare	-	-	100,995
Total Capital Outlay	<u>210,200</u>	<u>210,200</u>	<u>455,941</u>
Total Expenditures, Budgetary Basis	<u>\$ 57,828,966</u>	<u>\$ 58,178,847</u>	57,346,941
RECONCILIATION TO GAAP BASIS			
Elimination of Self-Funded Health and Workers' Compensation Insurance			<u>(4,246,336)</u>
Total Expenditures, GAAP Basis			<u>\$ 53,100,605</u>

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR FUNDS GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

	Special Revenue							
	Child Advocacy Fund	Circuit Clerk Operation and Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund	County Highway Fund
ASSETS								
Cash and Short-Term Investments	\$ -	\$ 84,846	\$ 150,399	\$ 3	\$ 101,995	\$ 3,320,796	\$ 390	\$ 1,671,983
Receivables, Net:								
Property Taxes	131,021	-	-	-	-	429,914	-	1,715,565
Other	75,039	-	460,563	-	-	-	-	-
Due from Fiduciary Funds	15,548	7,950	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	161,761
Total Assets	\$ 221,608	\$ 92,796	\$ 610,962	\$ 3	\$ 101,995	\$ 3,750,710	\$ 390	\$ 3,549,309
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ 3,230	\$ 295	\$ 200	\$ -	\$ -	\$ 1,400	\$ -	\$ 83,291
Accrued Wages	34,120	-	16,130	-	3,466	3,730	-	41,058
Due to Other Funds	5,412	-	-	-	-	-	-	-
Total Liabilities	42,762	295	16,330	-	3,466	5,130	-	124,349
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue	-	-	61,261	-	-	-	-	-
Subsequent Year's Property Tax	130,517	-	-	-	-	428,260	-	1,708,963
Total Deferred Inflows of Resources	130,517	-	61,261	-	-	428,260	-	1,708,963
FUND BALANCES (DEFICIT)								
Nonspendable	-	-	-	-	-	-	-	161,761
Restricted	48,329	92,501	533,371	3	98,529	3,317,320	390	1,554,236
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	48,329	92,501	533,371	3	98,529	3,317,320	390	1,715,997
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	\$ 221,608	\$ 92,796	\$ 610,962	\$ 3	\$ 101,995	\$ 3,750,710	\$ 390	\$ 3,549,309

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR FUNDS GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

	Special Revenue							
	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund	Help America Vote Fund
ASSETS								
Cash and Short-Term Investments	\$ 278,770	\$ -	\$ 481,538	\$ 139,249	\$ 64,952	\$ 202,919	\$ 467,731	\$ -
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	-	41,050	-	-	-	1,260	-
Due from Fiduciary Funds	62,072	84,196	-	68,067	1,328	5,645	-	-
Inventories	-	-	-	-	-	-	-	-
	<u>340,842</u>	<u>84,196</u>	<u>522,588</u>	<u>207,316</u>	<u>66,280</u>	<u>208,564</u>	<u>468,991</u>	<u>-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ 754	\$ 495	\$ -	\$ 1,366	\$ 130	\$ -	\$ 2,781	\$ -
Accrued Wages	3,844	53,324	-	19,176	-	-	9,667	-
Due to Other Funds	-	3,402,234	-	-	-	-	-	4,544
Total Liabilities	<u>4,598</u>	<u>3,456,053</u>	<u>-</u>	<u>20,542</u>	<u>130</u>	<u>-</u>	<u>12,448</u>	<u>4,544</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	336,244	-	522,588	186,774	66,150	208,564	456,543	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	(3,371,857)	-	-	-	-	-	(4,544)
Total Fund Balances (Deficit)	<u>336,244</u>	<u>(3,371,857)</u>	<u>522,588</u>	<u>186,774</u>	<u>66,150</u>	<u>208,564</u>	<u>456,543</u>	<u>(4,544)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 340,842</u>	<u>\$ 84,196</u>	<u>\$ 522,588</u>	<u>\$ 207,316</u>	<u>\$ 66,280</u>	<u>\$ 208,564</u>	<u>\$ 468,991</u>	<u>\$ -</u>

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR FUNDS GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

	Special Revenue							
	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Juvenile Law Library Fund	
ASSETS								
Cash and Short-Term Investments	\$ -	\$ 366,644	\$ 13,058	\$ -	\$ 11,417	\$ -	\$ 343,552	\$ -
Receivables, Net:								
Property Taxes	-	-	-	503,615	-	-	-	-
Other	-	11,000	-	871,773	-	-	-	-
Due from Fiduciary Funds	-	-	125	-	280	-	33,579	-
Inventories	-	-	-	-	-	-	-	-
Total Assets	\$ -	\$ 377,644	\$ 13,183	\$ 1,375,388	\$ 11,697	\$ -	\$ 377,131	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ -	\$ 1,026	\$ -	\$ 31,625	\$ -	\$ -	\$ 7,457	\$ -
Accrued Wages	-	-	-	129,219	-	-	5,802	-
Due to Other Funds	131,932	-	-	1,621,922	-	77,954	-	29,231
Total Liabilities	131,932	1,026	-	1,782,766	-	77,954	13,259	29,231
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue	-	800	-	326,006	-	-	-	-
Subsequent Year's Property Tax	-	-	-	501,677	-	-	-	-
Total Deferred Inflows of Resources	-	800	-	827,683	-	-	-	-
FUND BALANCES (DEFICIT)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	375,818	13,183	-	11,697	-	363,872	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	(131,932)	-	-	(1,235,061)	-	(77,954)	-	(29,231)
Total Fund Balances (Deficit)	(131,932)	375,818	13,183	(1,235,061)	11,697	(77,954)	363,872	(29,231)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	\$ -	\$ 377,644	\$ 13,183	\$ 1,375,388	\$ 11,697	\$ -	\$ 377,131	\$ -

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR FUNDS GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

	Special Revenue							
	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund
ASSETS								
Cash and Short-Term Investments	\$ 19,764	\$ 4,827,862	\$ 57,241	\$ 54,441	\$ 172,732	\$ 164,566	\$ 766,295	\$ 500,579
Receivables, Net:								
Property Taxes	-	1,142,345	-	-	-	-	-	-
Other	217	-	-	-	-	-	230	1,250
Due from Fiduciary Funds	-	-	-	-	-	-	33,951	-
Inventories	-	-	-	-	-	-	-	-
Total Assets	\$ 19,981	\$ 5,970,207	\$ 57,241	\$ 54,441	\$ 172,732	\$ 164,566	\$ 800,476	\$ 501,829
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ 1,500	\$ 205,008	\$ -	\$ 3,400	\$ -	\$ 86	\$ 3,703	\$ 1,140
Accrued Wages	2,036	10,781	-	-	-	512	-	5,973
Due to Other Funds	-	-	-	-	-	-	-	-
Total Liabilities	3,536	215,789	-	3,400	-	598	3,703	7,113
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Year's Property Tax	-	1,137,949	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,137,949	-	-	-	-	-	-
FUND BALANCES (DEFICIT)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	16,445	4,616,469	57,241	51,041	172,732	163,968	796,773	494,716
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	16,445	4,616,469	57,241	51,041	172,732	163,968	796,773	494,716
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	\$ 19,981	\$ 5,970,207	\$ 57,241	\$ 54,441	\$ 172,732	\$ 164,566	\$ 800,476	\$ 501,829

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR FUNDS GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

	Special Revenue							
	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Drug Court Fund	States Attorney Federal Nonforfeiture Fund	States Attorney Record Automation Fund
ASSETS								
Cash and Short-Term Investments	\$ 580,763	\$ 1,417,849	\$ 15,438	\$ 13,029	\$ 111,939	\$ 267,328	\$ 15,222	\$ 54,290
Receivables, Net:								
Property Taxes	-	-	-	217,005	-	-	-	-
Other	-	120,652	-	-	-	-	-	-
Due from Fiduciary Funds	-	-	-	-	-	6,565	-	2,819
Inventories	-	-	-	-	-	-	-	-
Total Assets	\$ 580,763	\$ 1,538,501	\$ 15,438	\$ 230,034	\$ 111,939	\$ 273,893	\$ 15,222	\$ 57,109
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ 7,040	\$ 153,612	\$ -	\$ 3,470	\$ 765	\$ -	\$ -	\$ 553
Accrued Wages	-	-	-	8,597	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Total Liabilities	7,040	153,612	-	12,067	765	-	-	553
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Year's Property Tax	-	-	-	216,170	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	216,170	-	-	-	-
FUND BALANCES (DEFICIT)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	573,723	1,384,889	15,438	1,797	111,174	273,893	15,222	56,556
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	573,723	1,384,889	15,438	1,797	111,174	273,893	15,222	56,556
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	\$ 580,763	\$ 1,538,501	\$ 15,438	\$ 230,034	\$ 111,939	\$ 273,893	\$ 15,222	\$ 57,109

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR FUNDS GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

	Special Revenue		Capital Projects				Total
	SMART Fund	Bond Certificate Fund	Capital Improvement Replacement Fund	Long Range Planning Fund	Revolving Engineering Fund	Tax Research Fund	
ASSETS							
Cash and Short-Term Investments	\$ -	\$ -	\$ 37,536	\$ 2,568,177	\$ 310,739	\$ 73,618	\$ 19,729,650
Receivables, Net:							
Property Taxes	-	1,088,562	-	-	-	-	5,228,027
Other	166,883	-	-	-	-	-	1,749,917
Due from Fiduciary Funds	-	-	-	-	-	-	322,125
Inventories	-	-	-	-	-	-	161,761
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,761</u>
Total Assets	<u>\$ 166,883</u>	<u>\$ 1,088,562</u>	<u>\$ 37,536</u>	<u>\$ 2,568,177</u>	<u>\$ 310,739</u>	<u>\$ 73,618</u>	<u>\$ 27,191,480</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)							
LIABILITIES							
Accounts Payable and Accrued Expenses	\$ 1,254	\$ -	\$ -	\$ 249,562	\$ 27,399	\$ -	\$ 792,542
Accrued Wages	15,043	-	-	-	-	-	362,478
Due to Other Funds	92,420	1,761	-	-	-	-	5,367,410
Total Liabilities	<u>108,717</u>	<u>1,761</u>	<u>-</u>	<u>249,562</u>	<u>27,399</u>	<u>-</u>	<u>6,522,430</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	166,883	-	-	-	-	-	554,950
Subsequent Year's Property Tax	-	1,084,907	-	-	-	-	5,208,443
Total Deferred Inflows of Resources	<u>166,883</u>	<u>1,084,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,763,393</u>
FUND BALANCES (DEFICIT)							
Nonspendable	-	-	-	-	-	-	161,761
Restricted	-	1,894	-	-	-	-	16,990,083
Assigned	-	-	37,536	2,318,615	283,340	73,618	2,713,109
Unassigned	(108,717)	-	-	-	-	-	(4,959,296)
Total Fund Balances (Deficit)	<u>(108,717)</u>	<u>1,894</u>	<u>37,536</u>	<u>2,318,615</u>	<u>283,340</u>	<u>73,618</u>	<u>14,905,657</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 166,883</u>	<u>\$ 1,088,562</u>	<u>\$ 37,536</u>	<u>\$ 2,568,177</u>	<u>\$ 310,739</u>	<u>\$ 73,618</u>	<u>\$ 27,191,480</u>

**SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2017**

	Special Revenue							
	Child Advocacy Fund	Circuit Clerk Operation and Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund	County Highway Fund
REVENUES								
Property Taxes	\$ 129,325	\$ -	\$ -	\$ -	\$ -	\$ 424,349	\$ -	\$ 1,693,355
Licenses and Permits	-	-	-	-	4,851	-	-	-
Fees, Fines, and Forfeitures	96,709	48,973	-	-	64,750	-	-	10,038
Other Taxes	-	-	-	-	-	-	-	-
Intergovernmental	89,685	-	927,072	-	9,191	-	-	-
Intergovernmental - Federal	120,278	-	2,684,837	-	-	-	-	-
Interest	-	578	684	-	603	18,732	3	6,559
Miscellaneous	5,301	-	412,958	-	-	-	-	133,644
Total Revenues	<u>441,298</u>	<u>49,551</u>	<u>4,025,551</u>	<u>-</u>	<u>79,395</u>	<u>443,081</u>	<u>3</u>	<u>1,843,596</u>
EXPENDITURES								
Current:								
General Governmental	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	79,173	-	-	-
Judicial	-	37,499	-	-	-	-	-	-
Health and Welfare	445,044	-	4,062,194	-	-	-	-	-
Highway and Roads	-	-	-	-	-	105,883	-	1,480,948
Debt Service:								
Principal	-	-	-	-	-	-	-	64,229
Interest	81	-	-	-	-	-	-	1,607
Capital Outlay	-	14,900	-	-	-	148,212	-	328,856
Total Expenditures	<u>445,125</u>	<u>52,399</u>	<u>4,062,194</u>	<u>-</u>	<u>79,173</u>	<u>254,095</u>	<u>-</u>	<u>1,875,640</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,827)	(2,848)	(36,643)	-	222	188,986	3	(32,044)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	475,000
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>475,000</u>
NET CHANGE IN FUND BALANCES	(3,827)	(2,848)	(36,643)	-	222	188,986	3	442,956
Fund Balances (Deficit) - Beginning of Year	52,156	95,349	570,014	3	98,307	3,128,334	387	1,273,041
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 48,329</u>	<u>\$ 92,501</u>	<u>\$ 533,371</u>	<u>\$ 3</u>	<u>\$ 98,529</u>	<u>\$ 3,317,320</u>	<u>\$ 390</u>	<u>\$ 1,715,997</u>

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2017

	Special Revenue							
	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund	Help America Vote Fund
REVENUES								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Fees, Fines, and Forfeitures	409,146	536,358	-	449,179	4,180	35,312	277,417	-
Other Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-	-	-	-
Interest	1,489	-	2,287	1,149	382	1,117	2,969	-
Miscellaneous	-	-	-	-	-	-	51	-
Total Revenues	<u>410,635</u>	<u>536,358</u>	<u>2,287</u>	<u>450,328</u>	<u>4,562</u>	<u>36,429</u>	<u>280,437</u>	<u>-</u>
EXPENDITURES								
Current:								
General Governmental	-	-	-	-	-	-	363,201	-
Public Safety	-	1,037,197	-	-	6,835	-	-	-
Judicial	346,123	-	-	507,560	-	2,680	-	-
Health and Welfare	-	-	38,564	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	18,159	-	-	-	-	-	26
Capital Outlay	-	-	-	16,330	-	-	-	-
Total Expenditures	<u>346,123</u>	<u>1,055,356</u>	<u>38,564</u>	<u>523,890</u>	<u>6,835</u>	<u>2,680</u>	<u>363,201</u>	<u>26</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	64,512	(518,998)	(36,277)	(73,562)	(2,273)	33,749	(82,764)	(26)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	64,512	(518,998)	(36,277)	(73,562)	(2,273)	33,749	(82,764)	(26)
Fund Balances (Deficit) - Beginning of Year	<u>271,732</u>	<u>(2,852,859)</u>	<u>558,865</u>	<u>260,336</u>	<u>68,423</u>	<u>174,815</u>	<u>539,307</u>	<u>(4,518)</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 336,244</u>	<u>\$ (3,371,857)</u>	<u>\$ 522,588</u>	<u>\$ 186,774</u>	<u>\$ 66,150</u>	<u>\$ 208,564</u>	<u>\$ 456,543</u>	<u>\$ (4,544)</u>

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2017

	Special Revenue							
	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Juvenile Law Library Fund	Local Law Enforcement Block Grant Fund
REVENUES								
Property Taxes	\$ -	\$ -	\$ -	\$ 497,095	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Fees, Fines, and Forfeitures	-	108,825	880	1,160	1,681	-	219,221	-
Other Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,404,783	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-	-	-	50,000
Interest	-	2,144	74	-	63	-	2,098	-
Miscellaneous	1,454	-	-	250	-	-	-	-
Total Revenues	1,454	110,969	954	1,903,288	1,744	-	221,319	50,000
EXPENDITURES								
Current:								
General Governmental	-	-	-	-	-	-	-	-
Public Safety	-	325,181	-	2,018,080	-	-	-	-
Judicial	-	-	-	-	-	-	226,029	-
Health and Welfare	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	780	-	-	10,992	-	459	-	172
Capital Outlay	-	-	-	19,276	-	-	-	50,000
Total Expenditures	780	325,181	-	2,048,348	-	459	226,029	50,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	674	(214,212)	954	(145,060)	1,744	(459)	(4,710)	(172)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	595,447	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	595,447	-	-	-	-
NET CHANGE IN FUND BALANCES	674	(214,212)	954	450,387	1,744	(459)	(4,710)	(172)
Fund Balances (Deficit) - Beginning of Year	(132,606)	590,030	12,229	(1,685,448)	9,953	(77,495)	368,582	(29,059)
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ (131,932)</u>	<u>\$ 375,818</u>	<u>\$ 13,183</u>	<u>\$ (1,235,061)</u>	<u>\$ 11,697</u>	<u>\$ (77,954)</u>	<u>\$ 363,872</u>	<u>\$ (29,231)</u>

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2017

	Special Revenue							
	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund
REVENUES								
Property Taxes	\$ -	\$ 1,127,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Fees, Fines, and Forfeitures	46,538	-	40,000	4,183	-	-	268,554	257,798
Other Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	37,421	293,321	-	-
Intergovernmental - Federal	-	-	-	-	-	-	-	-
Interest	187	28,668	221	218	934	729	4,433	2,584
Miscellaneous	-	495,850	-	49,104	-	-	4,950	-
Total Revenues	<u>46,725</u>	<u>1,652,074</u>	<u>40,221</u>	<u>53,505</u>	<u>38,355</u>	<u>294,050</u>	<u>277,937</u>	<u>260,382</u>
EXPENDITURES								
Current:								
General Governmental	-	-	-	-	-	-	-	216,445
Public Safety	-	-	6,221	27,630	24,271	248,990	-	-
Judicial	68,176	-	-	-	-	-	105,874	-
Health and Welfare	-	-	-	-	-	-	-	-
Highway and Roads	-	452,876	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	14,040	-
Interest	-	-	-	-	-	-	346	-
Capital Outlay	-	1,304,271	-	-	-	-	-	-
Total Expenditures	<u>68,176</u>	<u>1,757,147</u>	<u>6,221</u>	<u>27,630</u>	<u>24,271</u>	<u>248,990</u>	<u>120,260</u>	<u>216,445</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,451)	(105,073)	34,000	25,875	14,084	45,060	157,677	43,937
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(100,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(21,451)	(105,073)	34,000	25,875	14,084	45,060	57,677	43,937
Fund Balances (Deficit) - Beginning of Year	<u>37,896</u>	<u>4,721,542</u>	<u>23,241</u>	<u>25,166</u>	<u>158,648</u>	<u>118,908</u>	<u>739,096</u>	<u>450,779</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 16,445</u>	<u>\$ 4,616,469</u>	<u>\$ 57,241</u>	<u>\$ 51,041</u>	<u>\$ 172,732</u>	<u>\$ 163,968</u>	<u>\$ 796,773</u>	<u>\$ 494,716</u>

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2017

	Special Revenue							
	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Drug Court Fund	States Attorney Federal Nonforfeiture Fund	States Attorney Record Automation Fund
REVENUES								
Property Taxes	\$ -	\$ -	\$ -	\$ 214,195	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Fees, Fines, and Forfeitures	96,845	-	-	-	31,562	41,170	-	17,321
Other Taxes	-	1,392,915	-	-	-	-	-	-
Intergovernmental	-	-	124,000	-	-	-	-	-
Intergovernmental - Federal	-	120,000	-	-	-	-	2,063	-
Interest	3,063	6,570	109	-	647	1,474	77	296
Miscellaneous	600	-	-	-	-	-	-	-
Total Revenues	100,508	1,519,485	124,109	214,195	32,209	42,644	2,140	17,617
EXPENDITURES								
Current:								
General Governmental	54,946	-	-	-	25,195	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	5,623
Health and Welfare	-	-	-	247,402	-	-	-	-
Highway and Roads	-	1,395,500	124,000	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	127	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	54,946	1,395,500	124,000	247,529	25,195	-	-	5,623
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	45,562	123,985	109	(33,334)	7,014	42,644	2,140	11,994
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	54,000	-	-	-	-
Transfers Out	-	(50,751)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(50,751)	-	54,000	-	-	-	-
NET CHANGE IN FUND BALANCES	45,562	73,234	109	20,666	7,014	42,644	2,140	11,994
Fund Balances (Deficit) - Beginning of Year	528,161	1,311,655	15,329	(18,869)	104,160	231,249	13,082	44,562
FUND BALANCES (DEFICIT) - END OF YEAR	\$ 573,723	\$ 1,384,889	\$ 15,438	\$ 1,797	\$ 111,174	\$ 273,893	\$ 15,222	\$ 56,556

**SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2017**

	Special Revenue		Capital Projects				Total
	SMART Fund	Bond Certificate Fund	Capital Improvement Replacement Fund	Long Range Planning Fund	Revolving Engineering Fund	Tax Research Fund	
REVENUES							
Property Taxes	\$ -	\$ 937,609	\$ -	\$ -	\$ -	\$ -	\$ 5,023,484
Licenses and Permits	-	-	-	-	-	-	4,851
Fees, Fines, and Forfeitures	8,800	-	-	-	-	4,150	3,080,750
Other Taxes	-	-	-	-	-	-	1,392,915
Intergovernmental	237,617	-	-	-	-	-	3,123,090
Intergovernmental - Federal	19,221	-	-	-	-	-	2,996,399
Interest	24	-	221	12,322	3,464	413	107,585
Miscellaneous	251	-	-	495,800	196	1,186	1,601,595
Total Revenues	265,913	937,609	221	508,122	3,660	5,749	17,330,669
EXPENDITURES							
Current:							
General Governmental	472,788	-	-	614,706	-	636	1,747,917
Public Safety	-	-	-	-	-	-	3,773,578
Judicial	-	-	-	-	-	-	1,299,564
Health and Welfare	-	-	-	-	-	-	4,793,204
Highway and Roads	-	-	-	-	1,929	-	3,561,136
Debt Service:							
Principal	-	760,000	-	-	-	-	838,269
Interest	1,015	177,130	-	-	-	-	210,894
Capital Outlay	-	-	-	258,031	470,128	-	2,610,004
Total Expenditures	473,803	937,130	-	872,737	472,057	636	18,834,566
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(207,890)	479	221	(364,615)	(468,397)	5,113	(1,503,897)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	672,509	50,751	-	1,847,707
Transfers Out	-	-	-	-	(209,888)	-	(360,639)
Total Other Financing Sources (Uses)	-	-	-	672,509	(159,137)	-	1,487,068
NET CHANGE IN FUND BALANCES	(207,890)	479	221	307,894	(627,534)	5,113	(16,829)
Fund Balances (Deficit) - Beginning of Year	99,173	1,415	37,315	2,010,721	910,874	68,505	14,922,486
FUND BALANCES (DEFICIT) - END OF YEAR	\$ (108,717)	\$ 1,894	\$ 37,536	\$ 2,318,615	\$ 283,340	\$ 73,618	\$ 14,905,657

**SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
NOVEMBER 30, 2017**

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	CIEG Fund	Circuit Clerk Fund	Comp Analysis Fund
ASSETS								
Cash and Short-Term Investments	\$ 175,705	\$ 36,562	\$ 893	\$ 47,555	\$ 4,791	\$ 74,823	\$ 2,973,963	\$ 4,159
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	17,787	150	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	301,858	-
Municipal Bonds	-	-	-	-	-	-	1,601,156	-
Total Assets	\$ 175,705	\$ 36,562	\$ 893	\$ 47,555	\$ 4,791	\$ 92,610	\$ 4,877,127	\$ 4,159
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,494	\$ -	\$ -
Bond Deposits	175,705	-	-	-	-	-	3,362,336	-
Due to Other Funds	-	-	-	-	-	-	734,021	-
Due to (from) Other Fiduciary Funds	-	-	-	-	-	-	3,640	-
Trust Funds Due to (from) Others	-	36,562	893	47,555	4,791	90,116	777,130	4,159
Total Liabilities	175,705	36,562	893	47,555	4,791	92,610	4,877,127	4,159
DEFERRED INFLOWS OF RESOURCES								
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	\$ 175,705	\$ 36,562	\$ 893	\$ 47,555	\$ 4,791	\$ 92,610	\$ 4,877,127	\$ 4,159

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
AGENCY FUNDS
NOVEMBER 30, 2017

	Condemnations Fund	Extension Education Fund	Laketown SSA Fund	Real Estate Tax Agent Tax-Deed Fund	Payroll Clearing Fund	Real Estate Tax Overpayments Fund	Real Estate Sale in Error Fund	Real Estate Tax Objection Fund
ASSETS								
Cash and Short-Term Investments	\$ 315,800	\$ 200,495	\$ 33,379	\$ 37,857	\$ 657,952	\$ 364,986	\$ 500,000	\$ 641,882
Receivables, Net:								
Property Taxes	-	180,155	8,278	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	-	-
Municipal Bonds	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 315,800</u>	<u>\$ 380,650</u>	<u>\$ 41,657</u>	<u>\$ 37,857</u>	<u>\$ 657,952</u>	<u>\$ 364,986</u>	<u>\$ 500,000</u>	<u>\$ 641,882</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ 315,800	\$ 177,597	\$ -	\$ -	\$ 655,605	\$ 365,399	\$ -	\$ 641,882
Bond Deposits	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Due to (from) Other Fiduciary Funds	-	-	-	-	-	-	-	-
Trust Funds Due to (from) Others	-	23,591	33,379	37,857	2,347	(413)	500,000	-
Total Liabilities	<u>315,800</u>	<u>201,188</u>	<u>33,379</u>	<u>37,857</u>	<u>657,952</u>	<u>364,986</u>	<u>500,000</u>	<u>641,882</u>
DEFERRED INFLOWS OF RESOURCES								
Subsequent Year's Property Tax	-	179,462	8,278	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	<u>\$ 315,800</u>	<u>\$ 380,650</u>	<u>\$ 41,657</u>	<u>\$ 37,857</u>	<u>\$ 657,952</u>	<u>\$ 364,986</u>	<u>\$ 500,000</u>	<u>\$ 641,882</u>

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
AGENCY FUNDS
NOVEMBER 30, 2017

	Rescue Squad Fund	RHSP Surcharge Fund	Sheriff Foreclosure Sale Fund	Sheriff Honor Guard Fund	Sheriff Tac Team Fund	Sheriff Prisoner Welfare Fund	Sheriff Crime Prevention Fund	Sheriff Refuse to be Victim Fund
ASSETS								
Cash and Short-Term Investments	\$ 13,338	\$ 172,345	\$ 275,201	\$ 9,974	\$ -	\$ 461,613	\$ 12,121	\$ -
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	1,340	-	-	-	-	-	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	-	-
Municipal Bonds	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 13,338</u>	<u>\$ 173,685</u>	<u>\$ 275,201</u>	<u>\$ 9,974</u>	<u>\$ -</u>	<u>\$ 461,613</u>	<u>\$ 12,121</u>	<u>\$ -</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,583	\$ -	\$ -
Bond Deposits	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	9	-	-	-
Due to (from) Other Fiduciary Funds	-	-	-	-	-	-	-	-
Trust Funds Due to (from) Others	13,338	173,685	275,201	9,974	(9)	407,030	12,121	-
Total Liabilities	<u>13,338</u>	<u>173,685</u>	<u>275,201</u>	<u>9,974</u>	<u>-</u>	<u>461,613</u>	<u>12,121</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	<u>\$ 13,338</u>	<u>\$ 173,685</u>	<u>\$ 275,201</u>	<u>\$ 9,974</u>	<u>\$ -</u>	<u>\$ 461,613</u>	<u>\$ 12,121</u>	<u>\$ -</u>

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
AGENCY FUNDS
NOVEMBER 30, 2017

	Citizen's Policy Academy Fund	Sheriff's K-9 Fund	Sheriff Out of County Bond Fund	Sheriff Seized Funds Held Fund	Sheriff Soda Fund	Tax Redemptions Fund	Unknown Heirs Fund	CIEG Federal Forfeiture Fund
ASSETS								
Cash and Short-Term Investments	\$ -	\$ 8,535	\$ 237,612	\$ 5,755	\$ 10,659	\$ 851,906	\$ 22,597	\$ 454,365
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	-	-
Municipal Bonds	-	-	-	-	-	-	-	-
Total Assets	\$ -	\$ 8,535	\$ 237,612	\$ 5,755	\$ 10,659	\$ 851,906	\$ 22,597	\$ 454,365
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								
LIABILITIES								
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ 3,525	\$ 5,435	\$ -	\$ 929,057	\$ 22,597	\$ 17,389
Bond Deposits	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Due to (from) Other Fiduciary Funds	-	-	(3,640)	-	-	-	-	26,494
Trust Funds Due to (from) Others	-	8,535	237,727	320	10,659	(77,151)	-	410,482
Total Liabilities	-	8,535	237,612	5,755	10,659	851,906	22,597	454,365
DEFERRED INFLOWS OF RESOURCES								
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	\$ -	\$ 8,535	\$ 237,612	\$ 5,755	\$ 10,659	\$ 851,906	\$ 22,597	\$ 454,365

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
AGENCY FUNDS
NOVEMBER 30, 2017

ASSETS	Sheriff's Evidence Cash	SCCDS	CIEG State Forfeiture Fund	Lakewind SSA Fund	Hostage Negotiation Team	Sheriff Auxiliary Patrol	Total
Cash and Short-Term Investments	\$ 84,654	\$ 769,339	\$ 83,763	\$ 6,664	\$ 443	\$ 5,281	\$ 9,556,967
Receivables, Net:							
Property Taxes	-	-	-	4,801	-	-	193,234
Other	-	-	-	-	-	-	19,277
Long-Term Investments:							
Government Bonds	-	-	-	-	-	-	301,858
Municipal Bonds	-	-	-	-	-	-	1,601,156
Total Assets	\$ 84,654	\$ 769,339	\$ 83,763	\$ 11,465	\$ 443	\$ 5,281	\$ 11,672,492
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES							
LIABILITIES							
Accounts Payable and Accrued Expenses	\$ 84,641	\$ -	\$ 453	\$ -	\$ -	\$ -	\$ 3,276,457
Bond Deposits	-	-	-	-	-	-	3,538,041
Due to Other Funds	-	-	-	-	-	-	734,030
Due to (from) Other Fiduciary Funds	-	-	(26,494)	-	-	-	-
Trust Funds Due to (from) Others	13	769,339	109,804	6,664	443	5,281	3,931,423
Total Liabilities	84,654	769,339	83,763	6,664	443	5,281	11,479,951
DEFERRED INFLOWS OF RESOURCES							
Subsequent Year's Property Tax	-	-	-	4,801	-	-	192,541
Total Liabilities and Deferred Inflows of Resources	\$ 84,654	\$ 769,339	\$ 83,763	\$ 11,465	\$ 443	\$ 5,281	\$ 11,672,492

**SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
NOVEMBER 30, 2017**

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
ASSETS				
Current Assets:				
Cash and Short-Term Investments	\$ 3,438,680	\$ 271,476	\$ 117,516	\$ 3,827,672
Other Receivables	533,638	131,486	61,224	726,348
Capital Assets, Net	2,220,696	-	-	2,220,696
Total Assets	6,193,014	402,962	178,740	6,774,716
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount Related to Pension Liability	186,077	307,301	311,529	804,907
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Expenses	174,049	23,310	56,560	253,919
Accrued Wages	25,118	50,148	47,442	122,708
Unearned Revenue	134,219	-	-	134,219
Long-Term Liabilities:				
Net Pension Liability	373,205	617,988	608,677	1,599,870
Accrued Compensated Absences	55,290	94,977	80,016	230,283
Total Liabilities	761,881	786,423	792,695	2,340,999
DEFERRED INFLOWS OF RESOURCES				
Deferred Amount Related to Pension Liability	81,659	46,350	36,759	164,768
NET POSITION (DEFICIT)				
Investment in Capital Assets	2,220,696	-	-	2,220,696
Unrestricted (Deficit)	3,314,855	(122,510)	(339,185)	2,853,160
Total Net Position (Deficit)	\$ 5,535,551	\$ (122,510)	\$ (339,185)	\$ 5,073,856

**SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION (DEFICIT)
COMPONENT UNITS
YEAR ENDED NOVEMBER 30, 2017**

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
REVENUES				
Fees, Fines, and Forfeitures	\$ 1,692,121	\$ 186,977	\$ -	\$ 1,879,098
Intergovernmental	1,126	444,701	1,864	447,691
Intergovernmental - Federal	-	450,375	2,157,625	2,608,000
Interest	14,583	1,226	323	16,132
Other	41	87,458	21,470	108,969
Total Revenues	<u>1,707,871</u>	<u>1,170,737</u>	<u>2,181,282</u>	<u>5,059,890</u>
EXPENSES				
General and Administrative	80,126	1,265,252	2,234,054	3,579,432
Public Safety	1,630,283	-	-	1,630,283
Depreciation	445,697	-	-	445,697
Total Expenses	<u>2,156,106</u>	<u>1,265,252</u>	<u>2,234,054</u>	<u>5,655,412</u>
DEFICIENCY OF REVENUES OVER EXPENSES	(448,235)	(94,515)	(52,772)	(595,522)
Net Position (Deficit), As Restated - Beginning of Year	<u>5,983,786</u>	<u>(27,995)</u>	<u>(286,413)</u>	<u>5,669,378</u>
NET POSITION (DEFICIT) - END OF YEAR	<u><u>\$ 5,535,551</u></u>	<u><u>\$ (122,510)</u></u>	<u><u>\$ (339,185)</u></u>	<u><u>\$ 5,073,856</u></u>