

SANGAMON COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2018



CLAcconnect.com

WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING

**SANGAMON COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2018**

FINANCIAL SECTION

| | |
|---|-----------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| BASIC FINANCIAL STATEMENTS | |
| GOVERNMENT-WIDE FINANCIAL STATEMENTS: | |
| STATEMENT OF NET POSITION | 4 |
| STATEMENT OF ACTIVITIES | 5 |
| FUND FINANCIAL STATEMENTS | |
| BALANCE SHEET – GOVERNMENTAL FUNDS | 6 |
| RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES | 7 |
| STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT) – GOVERNMENTAL FUNDS | 8 |
| RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES | 9 |
| STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS | 10 |
| NOTES TO BASIC FINANCIAL STATEMENTS | 11 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS | 42 |
| SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND | 43 |
| SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT) – BUDGET AND ACTUAL – COUNTY HEALTH FUND | 44 |
| SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT) – BUDGET AND ACTUAL – PENSION CODE FUND | 45 |
| SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – COUNTY MOTOR FUEL TAX FUND | 46 |
| OTHER SUPPLEMENTARY INFORMATION | |
| COMBINING BALANCE SHEET – GENERAL FUND | 47 |
| COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GENERAL FUND | 48 |

**SANGAMON COUNTY, ILLINOIS
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018**

| | |
|---|-----------|
| SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND | 49 |
| COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS | 55 |
| COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS | 61 |
| COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS | 67 |
| COMBINING STATEMENT OF NET POSITION (DEFICIT) – COMPONENT UNITS | 72 |
| COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (DEFICIT) – COMPONENT UNITS | 73 |



CLA (CliftonLarsonAllen LLP)
301 SW Adams Street, Suite 1000
Peoria, IL 61602
309-671-4500 | fax 309-671-4508
CLAconnect.com

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 (the County), as of and for the year ended November 30, 2018, 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 auditors' 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, 2018, 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

Change in Accounting Principle

During the fiscal year ended November 30, 2018, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. As a result of the implementation of this standard, Sangamon County, Illinois reported a restatement for the change in accounting principle (see Note 20). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Total OPEB Liability and Related Ratios and budgetary comparison information 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 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 17, 2019, 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 17, 2019

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2018**

| | Primary Governmental Activities | Component Units |
|--|---------------------------------------|--------------------|
| ASSETS | | |
| Cash and Short-Term Investments | \$ 29,677,231 | \$ 4,584,617 |
| Receivables, Net: | | |
| Property Taxes | 32,584,144 | - |
| Other | 7,309,550 | 1,156,529 |
| Due from Fiduciary Funds | 292,281 | 49,607 |
| Inventories | 1,491,256 | - |
| Land | 5,222,196 | - |
| Construction in Progress | 892,993 | - |
| Capital Assets, Net | 64,223,496 | 1,854,699 |
| Total Assets | 141,693,147 | 7,645,452 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred Amount Related to Pension Liability | 8,272,345 | 648,328 |
| Total Assets and Deferred Outflows of Resources | \$ 149,965,492 | \$ 8,293,780 |
| LIABILITIES | | |
| Accounts Payable and Accrued Expenses | \$ 2,463,189 | \$ 138,426 |
| Accrued Interest | 403,267 | - |
| Accrued Wages | 1,125,751 | 43,115 |
| Due to Fiduciary Funds | - | 49,607 |
| Noncurrent Liabilities: | | |
| Self-Insurance Payable: | | |
| Due Within One Year | 489,308 | - |
| Due in More than One Year | 159,525 | - |
| Accrued Compensated Absences: | | |
| Due Within One Year | 1,150,927 | 38,714 |
| Due in More than One Year | 3,452,781 | 116,141 |
| Long-Term Debt: | | |
| Due Within One Year | 2,349,996 | - |
| Due in More than One Year | 14,712,420 | - |
| Net Pension Liability | 17,524,940 | 886,564 |
| Total OPEB Liability | 20,421,373 | 198,119 |
| Total Liabilities | 64,253,477 | 1,470,685 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Subsequent Year's Property Tax | 32,517,803 | - |
| Deferred Amount Related to Pension Liability | 18,661,184 | 773,933 |
| Deferred Amount Related to OPEB Liability | 1,963,107 | 19,045 |
| Escrow Payments and Bond Interest Subsidy Received | 20,967 | - |
| Total Deferred Inflows of Resources | 53,163,061 | 792,978 |
| NET POSITION | | |
| Net Investment in Capital Assets | 58,701,269 | 1,854,699 |
| Restricted for Special Projects | 25,422,010 | - |
| Unrestricted (Deficit) | (51,574,325) | 4,175,418 |
| Total Net Position | 32,548,954 | 6,030,117 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | \$ 149,965,492 | \$ 8,293,780 |

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2018**

| | Expenses | Program Revenues | | Net Revenue (Expense) and Changes in Net Position | |
|---|----------------------|---|--|--|---------------------|
| | | Fees, Fines, and Charges for Services | Operating Grants and Contributions | Primary Government Governmental Activities | Component Units |
| PRIMARY GOVERNMENT | | | | | |
| Governmental Activities: | | | | | |
| General Government | \$ 25,804,590 | \$ 2,884,991 | \$ 656,926 | \$ (22,262,673) | \$ - |
| Public Safety | 23,823,150 | 1,400,105 | 148,814 | (22,274,231) | - |
| Judicial | 11,639,933 | 3,504,816 | 686,814 | (7,448,303) | - |
| Health and Welfare | 14,333,314 | 3,436,549 | 8,809,895 | (2,086,870) | - |
| Highways and Roads | 5,042,695 | 8,852 | 4,499,136 | (534,707) | - |
| Interest and Fiscal Charges | 1,059,088 | - | - | (1,059,088) | - |
| Total Primary Government | <u>\$ 81,702,770</u> | <u>\$ 11,235,313</u> | <u>\$ 14,801,585</u> | (55,665,872) | - |
| COMPONENT UNITS | | | | | |
| Emergency Telephone System Board | \$ 2,032,494 | \$ 3,155,187 | \$ - | - | 1,122,693 |
| Regional Planning Commission | 1,019,614 | 140,089 | 320,130 | - | (559,395) |
| Land of Lincoln Workforce Alliance | 2,940,634 | - | 2,870,104 | - | (70,530) |
| Total Component Units | <u>\$ 5,992,742</u> | <u>\$ 3,295,276</u> | <u>\$ 3,190,234</u> | - | 492,768 |
| GENERAL REVENUES | | | | | |
| Taxes: | | | | | |
| Property | | | | 31,180,835 | - |
| Sales and Use | | | | 9,535,393 | - |
| Other | | | | 8,872,478 | - |
| Licenses and Permits | | | | 926,177 | - |
| Intergovernmental Revenues | | | | 4,773,013 | 492,134 |
| Earnings on Investments | | | | 1,443,337 | 44,104 |
| Miscellaneous | | | | 1,216,483 | 137,001 |
| Total General Revenues | | | | <u>57,947,716</u> | <u>673,239</u> |
| CHANGE IN NET POSITION | | | | 2,281,844 | 1,166,007 |
| Net Position, As Restated - Beginning of Year | | | | <u>30,267,110</u> | <u>4,864,110</u> |
| NET POSITION - END OF YEAR | | | | <u>\$ 32,548,954</u> | <u>\$ 6,030,117</u> |

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
BALANCE SHEET – GOVERNMENTAL FUNDS
NOVEMBER 30, 2018**

| | General Fund | County Health Fund | Pension Code Fund | County Motor Fuel Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|--------------------------|-------------------------|-------------------------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash and Short-Term Investments | \$ 1,460,033 | \$ 1,550 | \$ - | \$ 7,781,567 | \$ 20,434,081 | \$ 29,677,231 |
| Receivables: | | | | | | |
| Property Taxes | 20,402,438 | 1,653,591 | 4,971,271 | - | 5,556,844 | 32,584,144 |
| Other | 3,540,659 | 1,789,639 | - | 235,813 | 1,743,439 | 7,309,550 |
| Due from Other Funds | 11,751,246 | - | - | - | - | 11,751,246 |
| Due from Fiduciary Funds | 159,036 | - | - | - | 133,245 | 292,281 |
| Inventories | 86,563 | - | - | 1,216,370 | 188,323 | 1,491,256 |
| | <u>\$ 37,399,975</u> | <u>\$ 3,444,780</u> | <u>\$ 4,971,271</u> | <u>\$ 9,233,750</u> | <u>\$ 28,055,932</u> | <u>\$ 83,105,708</u> |
| LIABILITIES | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 1,287,847 | \$ 144,300 | \$ 459 | \$ 1,624 | \$ 1,028,959 | \$ 2,463,189 |
| Accrued Wages | 846,902 | 118,930 | - | 30,692 | 129,227 | 1,125,751 |
| Self-Insurance Payable | 361,151 | - | - | - | - | 361,151 |
| Due to Other Funds | - | 5,633,357 | 260,587 | - | 5,857,302 | 11,751,246 |
| Total Liabilities | <u>2,495,900</u> | <u>5,896,587</u> | <u>261,046</u> | <u>32,316</u> | <u>7,015,488</u> | <u>15,701,337</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable Revenue | 360,463 | 609,976 | - | - | 498,127 | 1,468,566 |
| Subsequent Year's Property Tax | 20,361,060 | 1,650,045 | 4,960,924 | - | 5,545,774 | 32,517,803 |
| Escrow Payments and Bond Interest | | | | | | |
| Subsidy Received | 20,967 | - | - | - | - | 20,967 |
| Total Deferred Inflows of Resources | <u>20,742,490</u> | <u>2,260,021</u> | <u>4,960,924</u> | <u>-</u> | <u>6,043,901</u> | <u>34,007,336</u> |
| FUND BALANCES (DEFICIT) | | | | | | |
| Nonspendable | 86,563 | - | - | 1,216,370 | 188,323 | 1,491,256 |
| Restricted for: | | | | | | |
| Special Projects | - | - | - | 7,985,064 | 17,394,093 | 25,379,157 |
| Committed | 11,200,854 | - | - | - | - | 11,200,854 |
| Assigned | - | - | - | - | 2,801,966 | 2,801,966 |
| Unassigned | 2,874,168 | (4,711,828) | (250,699) | - | (5,387,839) | (7,476,198) |
| Total Fund Balances (Deficit) | <u>14,161,585</u> | <u>(4,711,828)</u> | <u>(250,699)</u> | <u>9,201,434</u> | <u>14,996,543</u> | <u>33,397,035</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit) | <u>\$ 37,399,975</u> | <u>\$ 3,444,780</u> | <u>\$ 4,971,271</u> | <u>\$ 9,233,750</u> | <u>\$ 28,055,932</u> | <u>\$ 83,105,708</u> |

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, 2018**

Total Fund Balances - Governmental Funds \$ 33,397,035

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 | \$ 200,709,052 | |
| Accumulated Depreciation | <u>130,370,367</u> | |
| | | 70,338,685 |

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

8,272,345

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

(1,963,107)

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

(18,661,184)

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

1,468,566

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 | 801,808 | |
| General Obligation Bonds Payable | 15,930,000 | |
| Mortgage Loan | 330,608 | |
| Accrued Interest | 403,267 | |
| Compensated Absences - Governmental Activity | 4,603,708 | |
| Self-Insurance Payable | 287,682 | |
| Total OPEB Liability | 20,421,373 | |
| Net Pension Liability | <u>17,524,940</u> | <u>(60,303,386)</u> |

Net Position of Governmental Activities \$ 32,548,954

SANGAMON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) – GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2018

| | 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 | \$ 19,448,735 | \$ 1,666,562 | \$ 4,863,218 | \$ - | \$ 5,202,320 | \$ - | \$ 31,180,835 |
| Licenses and Permits | 320,674 | 601,911 | - | - | 3,592 | - | 926,177 |
| Fees, Fines, and Forfeitures | 5,417,640 | 2,937,989 | - | - | 3,074,744 | - | 11,430,373 |
| Sales and Use Taxes | 9,535,393 | - | - | - | - | - | 9,535,393 |
| Other Taxes | 4,185,072 | - | - | 3,293,367 | 1,394,039 | - | 8,872,478 |
| Intergovernmental | 3,788,612 | 2,281,360 | - | 65,203 | 2,863,612 | - | 8,998,787 |
| Intergovernmental - Federal | 552,583 | 2,599,338 | - | - | 3,199,868 | - | 6,351,789 |
| Interest | 1,062,503 | - | - | 104,847 | 275,987 | - | 1,443,337 |
| Self-Funded Health Insurance | 5,571,622 | - | - | - | - | (1,746,568) | 3,825,054 |
| Miscellaneous | 1,031,221 | 91,847 | - | - | 562,005 | (471,381) | 1,213,692 |
| Total Revenues | 50,914,055 | 10,179,007 | 4,863,218 | 3,463,417 | 16,576,167 | (2,217,949) | 83,777,915 |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| General Governmental | 23,162,529 | - | 3,582 | - | 1,526,872 | (85,653) | 24,607,330 |
| Public Safety | 20,099,871 | - | - | - | 3,794,678 | (312,172) | 23,582,377 |
| Judicial | 9,742,990 | - | - | - | 1,464,753 | (84,913) | 11,122,830 |
| Health and Welfare | 262,940 | 10,396,905 | - | - | 4,883,994 | (1,360,016) | 14,183,823 |
| Highways and Roads | - | - | - | 2,299,082 | 3,613,936 | (375,195) | 5,537,823 |
| Debt Service: | | | | | | | |
| Principal | 775,139 | 119,142 | - | - | 1,027,451 | - | 1,921,732 |
| Interest and Fees | 757,059 | 85,379 | 12,347 | - | 228,617 | - | 1,083,402 |
| Capital Outlay | 428,032 | - | - | - | 1,617,600 | - | 2,045,632 |
| Total Expenditures | 55,228,560 | 10,601,426 | 15,929 | 2,299,082 | 18,157,901 | (2,217,949) | 84,084,949 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | |
| | (4,314,505) | (422,419) | 4,847,289 | 1,164,335 | (1,581,734) | - | (307,034) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Capital Lease Proceeds | 398,798 | - | - | - | - | - | 398,798 |
| Transfers In | 4,903,000 | 180,000 | - | - | 1,828,841 | (6,911,841) | - |
| Transfers Out | (1,378,010) | (63,098) | (4,839,512) | (475,000) | (156,221) | 6,911,841 | - |
| Total Other Financing Sources (Uses) | 3,923,788 | 116,902 | (4,839,512) | (475,000) | 1,672,620 | - | 398,798 |
| NET CHANGE IN FUND BALANCES | | | | | | | |
| | (390,717) | (305,517) | 7,777 | 689,335 | 90,886 | - | 91,764 |
| Fund Balances (Deficit) - Beginning of Year | 14,552,302 | (4,406,311) | (258,476) | 8,512,099 | 14,905,657 | - | 33,305,271 |
| FUND BALANCES (DEFICIT) - END OF YEAR | \$ 14,161,585 | \$ (4,711,828) | \$ (250,699) | \$ 9,201,434 | \$ 14,996,543 | \$ - | \$ 33,397,035 |

See accompanying Notes to Basic Financial Statements.

SANGAMON COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2018

Net Change in Fund Balance - Total Governmental Funds \$ 91,764

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

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

| | | |
|----------------------|--------------------|---------|
| Capital Outlay | \$ 1,955,341 | |
| Contributed Capital | 4,499,136 | |
| Depreciation Expense | <u>(6,284,135)</u> | 170,342 |

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 | (100,981) | |
| Gain on Disposition of Capital Assets | <u>74,716</u> | (26,265) |

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 | | (398,798) |

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 | 1,400,000 | |
| Capital Lease Obligations | 458,633 | |
| Mortgage Loan | <u>63,099</u> | 1,921,732 |

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 206,699

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 | (205,338) | |
| Total OPEB Liability | (764,684) | |
| Net Pension Liability | 1,325,686 | |
| Self-Insurance Payable | (63,608) | |
| Accrued Interest | <u>24,314</u> | <u>316,370</u> |

Change in Net Position of Governmental Activities \$ 2,281,844

SANGAMON COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
NOVEMBER 30, 2018

ASSETS

| | |
|---------------------------------|----------------------|
| Cash and Short-Term Investments | \$ 8,890,131 |
| Long-Term Investments: | |
| Government Bonds | 412,550 |
| Municipal Bonds | 1,488,056 |
| Receivables, Net: | |
| Property Taxes | 193,447 |
| Other | 116,656 |
| Total Assets | <u>\$ 11,100,840</u> |

LIABILITIES

| | |
|---------------------------------------|-------------------|
| Accounts Payable and Accrued Expenses | 3,092,598 |
| Bond Deposits | 3,677,216 |
| Due to Other Funds | 292,281 |
| Trust Funds Due Others | 3,845,674 |
| Total Liabilities | <u>10,907,771</u> |

DEFERRED INFLOWS OF RESOURCES

| | |
|---|----------------------|
| Subsequent Year's Property Tax | <u>193,069</u> |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 11,100,840</u> |

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Sangamon County, Illinois (the 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, 2018**

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 statements 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 (joint venture) as described below are not included in the financial statements. The assets and liabilities are included as agency funds.

Joint Venture

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Joint Venture (Continued)

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*.

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 fund 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, 2018.

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.

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

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

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

| <u>Assets</u> | |
|------------------------|----------------|
| Building | 10 to 60 Years |
| Building Improvements | 10 to 45 Years |
| Site Improvements | 3 to 50 Years |
| Equipment and Vehicles | 3 to 25 Years |
| Infrastructure | 5 to 40 Years |

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.

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.

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2018 through November 30, 2018 (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 four types of deferred inflows: net pension liability and income that will be recognized in future periods, net OPEB 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.

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.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity (Continued)

Fund Balance (Continued)

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.

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.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Following is a reconciliation of cash and investments as of November 30, 2018:

| | Primary Government | Component Units | Total |
|---|-----------------------|--------------------|---------------|
| Statement of Net Position: | | | |
| Cash and Short-Term Investments | \$ 29,677,231 | \$ 4,584,617 | \$ 34,261,848 |
| Statement of Fiduciary Net Position: | | | |
| Cash and Short-Term Investments | 8,890,131 | - | 8,890,131 |
| Long-Term Investments: | | | |
| Government Bonds | 412,550 | - | 412,550 |
| Municipal Bonds | 1,488,056 | - | 1,488,056 |
| Total | \$ 40,467,968 | \$ 4,584,617 | \$ 45,052,585 |
| | | Amount | |
| Cash and Short-Term Investments: | | | |
| Bank Deposits (Checking, Savings, or Certificates of Deposits) | | \$ 4,489,755 | |
| The Illinois Funds | | 7,938,066 | |
| Money Market Funds | | 30,712,793 | |
| Cash on Hand | | 11,365 | |
| Total | | 43,151,979 | |
| Long-Term Investments: | | | |
| Governmental and Municipal Bonds | | 1,900,606 | |
| Total | | \$ 45,052,585 | |

The County has \$7,938,066 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, 2018.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments – The County’s short-term investments consisted of \$7,938,066 held in The Illinois Funds, which is an external local government investment pool, and \$30,712,793 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 \$412,550 in government bonds and \$1,488,056 in municipal bonds as of November 30, 2018. 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, 2018, because all investments are held by the County’s agent in the County’s name.

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, 2018, as valued by Standard & Poor’s.

| <u>Type of Investment</u> | <u>Rating</u> | <u>Amount</u> |
|---------------------------|---------------|---------------------|
| Government Bonds | No Ratings | <u>\$ 412,550</u> |
| Municipal Bonds | AAA | \$ 51,037 |
| | AA | 976,003 |
| | A+ | 168,456 |
| | A | 140,992 |
| | A- | 46,256 |
| | AA- | 29,994 |
| | Aa2 | 49,683 |
| | BBB+ | 10,360 |
| | BBB | 15,275 |
| | | <u>\$ 1,488,056</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, 2018, 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, 2018:

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

| Type of Investment | Investment Maturities (Years) | | | | Fair Value |
|-------------------------|-------------------------------|---------------------|------------------|-------------------|---------------------|
| | Less Than 1 | 1-5 | 6-10 | More Than 10 | |
| Certificates of Deposit | \$ 49,962 | \$ - | \$ - | \$ - | \$ 49,962 |
| Government Bonds | - | - | - | 412,550 | 412,550 |
| Municipal Bonds | 205,447 | 1,191,906 | 90,703 | - | 1,488,056 |
| Total | <u>\$ 255,409</u> | <u>\$ 1,191,906</u> | <u>\$ 90,703</u> | <u>\$ 412,550</u> | <u>\$ 1,950,568</u> |

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, 2018:

| Investments by Fair Value Level | Total | Quoted Prices in Active Markets for Identical Assets | Significant Other Observable Inputs | Significant Unobservable Inputs |
|---------------------------------------|---------------------|--|-------------------------------------|---------------------------------|
| | | Level 1 | Level 2 | Level 3 |
| Certificates of Deposit | \$ 49,962 | \$ - | \$ 49,962 | \$ - |
| Government Bonds | 412,550 | - | 412,550 | - |
| Municipal Bonds | 1,488,056 | - | 1,488,056 | - |
| Total Investments by Fair Value Level | <u>\$ 1,950,568</u> | <u>\$ -</u> | <u>\$ 1,950,568</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.

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2018 was as follows:

| | Balance, December 1, 2017 | Additions | Retirements and Transfers | Balance, November 30, 2018 |
|--|---------------------------|-----------|---------------------------|----------------------------|
| Governmental Activities: | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 5,221,917 | \$ 2,700 | \$ 2,421 | \$ 5,222,196 |
| Construction in Progress | 1,192,411 | 500,752 | 800,170 | 892,993 |
| Total Capital Assets Not Being Depreciated | 6,414,328 | 503,452 | 802,591 | 6,115,189 |

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 3 CAPITAL ASSETS (CONTINUED)

| | Balance, December 1, 2017 | Additions | Retirements and Transfers | Balance, November 30, 2018 |
|---|---------------------------------|-------------------|------------------------------|----------------------------------|
| Governmental Activities (Continued): | | | | |
| Capital Assets Being Depreciated: | | | | |
| Site Improvements | \$ 4,134,869 | \$ 5,218,287 | \$ - | \$ 9,353,156 |
| Buildings | 58,302,062 | - | - | 58,302,062 |
| Building Improvements | 7,380,708 | - | - | 7,380,708 |
| Vehicles | 6,054,514 | 864,362 | 218,214 | 6,700,662 |
| Maintenance Equipment | 4,675,863 | 60,583 | 184,636 | 4,551,810 |
| Infrastructure | 99,943,728 | 448,363 | - | 100,392,091 |
| Office Equipment | 1,401,398 | - | 50,444 | 1,350,954 |
| Computer Equipment | 5,114,815 | 12,429 | 67,227 | 5,060,017 |
| Software | 470,710 | 63,942 | - | 534,652 |
| Other Equipment | 930,784 | 83,226 | 46,259 | 967,751 |
| Total Capital Assets Being Depreciated | <u>188,409,451</u> | <u>6,751,192</u> | <u>566,780</u> | <u>194,593,863</u> |
| Less Accumulated Depreciation: | | | | |
| Site Improvements | 923,483 | 475,711 | - | 1,399,194 |
| Buildings | 28,957,778 | 1,319,924 | - | 30,277,702 |
| Building Improvements | 2,600,412 | 482,170 | - | 3,082,582 |
| Vehicles | 3,775,909 | 598,322 | 218,217 | 4,156,014 |
| Maintenance Equipment | 3,359,331 | 278,937 | 167,385 | 3,470,883 |
| Infrastructure | 77,913,991 | 2,921,761 | - | 80,835,752 |
| Office Equipment | 998,790 | 50,940 | 50,444 | 999,286 |
| Computer Equipment | 4,903,908 | 79,120 | 60,634 | 4,922,394 |
| Software | 413,640 | 22,766 | - | 436,406 |
| Other Equipment | 781,929 | 54,484 | 46,259 | 790,154 |
| Total Accumulated Depreciation | <u>124,629,171</u> | <u>6,284,135</u> | <u>542,939</u> | <u>130,370,367</u> |
| Total Capital Assets Being Depreciated, Net | <u>63,780,280</u> | <u>467,057</u> | <u>23,841</u> | <u>64,223,496</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 70,194,608</u> | <u>\$ 970,509</u> | <u>\$ 826,432</u> | <u>\$ 70,338,685</u> |

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

| | Amount |
|--------------------------|---------------------|
| Governmental Activities: | |
| General Government | \$ 1,219,834 |
| Public Safety | 679,553 |
| Judicial | 436,319 |
| Health and Welfare | 88,321 |
| Highways and Roads | 3,860,108 |
| Total | <u>\$ 6,284,135</u> |

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 3 CAPITAL ASSETS (CONTINUED)

Activity for the capital assets of the component units for the year ended November 30, 2018 was as follows:

| | Balance, December 1, 2017 | Additions | Retirements | Balance, November 30, 2018 |
|---|---------------------------------|---------------------|-------------|----------------------------------|
| Capital Assets Being Depreciated: | | | | |
| Building | \$ 3,012,349 | \$ - | \$ - | \$ 3,012,349 |
| Equipment | 2,562,454 | 39,366 | 7,495 | 2,594,325 |
| Total Capital Assets Being Depreciated | 5,574,803 | 39,366 | 7,495 | 5,606,674 |
| Less Accumulated Depreciation: | | | | |
| Building | 1,468,045 | 120,494 | - | 1,588,539 |
| Equipment | 1,886,062 | 284,869 | 7,495 | 2,163,436 |
| Total Accumulated Depreciation | 3,354,107 | 405,363 | 7,495 | 3,751,975 |
| Total Capital Assets Being Depreciated, Net | 2,220,696 | (365,997) | - | 1,854,699 |
| Component Unit Capital Assets, Net | <u>\$ 2,220,696</u> | <u>\$ (365,997)</u> | <u>\$ -</u> | <u>\$ 1,854,699</u> |

The County has entered into four agreements to lease vehicles. At November 30, 2018, the remaining capital assets carried in the Statement of Net Position financed by capital leases were as follows:

| <u>Asset Class</u> | <u>Amount</u> |
|--------------------------------|-------------------|
| Vehicles | \$ 1,299,007 |
| Less: Accumulated Depreciation | (321,174) |
| Total | <u>\$ 977,833</u> |

NOTE 4 INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2018 was as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|----------------------|
| General Fund | Pension Code Fund | \$ 260,587 |
| General Fund | County Health Fund | 5,633,357 |
| General Fund | Nonmajor Governmental Funds | 5,857,302 |
| Subtotal | | <u>11,751,246</u> |
| General Fund | Fiduciary Funds | 159,036 |
| Nonmajor Governmental Funds | Fiduciary Funds | 133,245 |
| Subtotal | | <u>292,281</u> |
| Total | | <u>\$ 12,043,527</u> |

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 4 INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

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, 2018.

NOTE 5 LONG-TERM LIABILITIES AND SHORT-TERM DEBT

Long-term liabilities activity for the year ended November 30, 2018 was as follows:

| | Outstanding as of December 1, 2017 | Additions | Reductions | Outstanding as of November 30, 2018 | Due Within One Year |
|--|---|----------------------|------------------------|--|------------------------|
| Governmental Activities: | | | | | |
| Bonds Payable: | | | | | |
| General Obligation Bonds - Construction | \$ 10,975,000 | \$ - | \$ (470,000) | \$ 10,505,000 | \$ 515,000 |
| General Obligation Bonds - Tort Liability | 6,355,000 | - | (930,000) | 5,425,000 | 1,105,000 |
| Capital Lease Obligations | 861,643 | 398,798 | (458,633) | 801,808 | 399,388 |
| Mortgage Loan | 393,707 | - | (63,099) | 330,608 | 330,608 |
| Self-Insurance Payable: | | | | | |
| Employee Health Insurance | 367,483 | 7,166,328 | (7,172,660) | 361,151 | 361,151 |
| Other Insurance Reserve | 224,074 | 304,913 | (241,305) | 287,682 | 128,157 |
| Compensated Absences | 4,398,370 | 2,431,643 | (2,226,305) | 4,603,708 | 1,150,927 |
| Total | <u>\$ 45,404,819</u> | <u>\$ 11,889,402</u> | <u>\$ (14,359,772)</u> | <u>\$ 42,934,449</u> | <u>\$ 3,990,231</u> |

Net pension liability changes are disclosed in Note 9. Total OPEB liability changes are disclosed in Note 10.

Total general obligation bonds payable reported on the government-wide Statement of Net Position at November 30, 2018 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) \$ 10,505,000

General Obligation Bonds - Tort Liability, Series 2013,
Original Amount \$8,095,000 Due in Annual Installments
of \$140,000 to \$1,610,000 Through December 2022,
Interest Payments Semi-Annually from 2.63% through
December 15, 2018 to the Five-Year Treasury Rate
Plus 150 Basis Points Thereafter (Funded by Tax Levy) \$ 5,425,000

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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

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 \$1,933,889 through the fiscal year ended November 30, 2018. 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.

In December 2018, subsequent to year-end, the County refinanced the General Obligation Bonds – Tort Liability, Services 2013, which decreased the interest rate from 5% to 3.55% in 2019 and 3.60% in 2020, resulting in a decrease of approximately \$132,000 in interest.

The County has entered into four agreements to lease vehicles, one with an interest rate of 1.23%, one with an interest rate of 1.15%, one with an interest rate of 1.75% and one with an interest rate of 2.66%. Following is a schedule of future minimum lease payments and the present value of future minimum lease payments under capital leases at November 30, 2018:

| <u>Fiscal Year Ending November 30,</u> | <u>Amount</u> |
|---|-------------------|
| Total Minimum Lease Payments | \$ 825,203 |
| Less: Amount Representing Interest | 23,395 |
| Present Value of Net Minimum Lease Payments | <u>\$ 801,808</u> |

Debt service requirements on bonds payable, capital lease obligations, and the mortgage loan at November 30, 2018 were as follows:

| Fiscal Year Ending November 30, | Governmental Activities | | | | | |
|------------------------------------|--------------------------|---------------------|---------------------------|------------------|-------------------|-------------|
| | General Obligation Bonds | | Capital Lease Obligations | | Mortgage Loan | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2019 | \$ 1,620,000 | \$ 868,813 | \$ 399,388 | \$ 10,240 | \$ 330,608 | \$ - |
| 2020 | 1,750,000 | 845,308 | 269,488 | 9,560 | - | - |
| 2021 | 2,010,000 | 745,928 | 132,932 | 3,595 | - | - |
| 2022 | 2,290,000 | 631,418 | - | - | - | - |
| 2023 | 885,000 | 542,918 | - | - | - | - |
| 2024-2028 | 4,830,000 | 1,813,997 | - | - | - | - |
| 2029-2030 | 2,545,000 | 186,660 | - | - | - | - |
| Total | <u>\$ 15,930,000</u> | <u>\$ 5,635,042</u> | <u>\$ 801,808</u> | <u>\$ 23,395</u> | <u>\$ 330,608</u> | <u>\$ -</u> |

NOTE 6 COMPENSATED ABSENCES

At November 30, 2018, 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 \$4,603,708 for the primary government. Compensated absences are generally liquidated by the General Fund.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 7 PROPERTY TAXES

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

| | Maximum Tax Rate | 2018 Actual Rate |
|---------------------------|---------------------|---------------------|
| General Fund | N/A | 0.4582 |
| Insurance Liability Fund | N/A | 0.0201 |
| County Highway Fund | 0.2000 | 0.0409 |
| County Bridge Fund | 0.2500 | 0.0104 |
| Matching Fund | 0.0500 | 0.0272 |
| County Health Fund | 0.0750 | 0.0389 |
| Juvenile Center Fund | 0.1000 | 0.0121 |
| Pension Code Fund | N/A | 0.1167 |
| Veterans' Assistance Fund | 0.0400 | 0.0052 |
| Child Advocacy Fund | 0.0040 | 0.0030 |
| Extension Education Fund | 0.0500 | 0.0043 |
| Bond Certificate Fund | N/A | 0.0321 |
| | | <u>0.7691</u> |

Property taxes are recognized as revenue in the year for which they are levied. Property taxes are levied in the current year to finance the next year. Accordingly, at November 30, 2018, the County had \$32,517,803 of deferred inflows of resources for property taxes levied in the current year reflected in the governmental funds and \$193,069 reflected in the agency funds.

NOTE 8 TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2018 was as follows:

| | Transfer In | Transfer Out |
|-----------------------------|---------------------|---------------------|
| Major Funds: | | |
| General | \$ 4,903,000 | \$ 1,378,010 |
| County Health | 180,000 | 63,098 |
| Pension Code | - | 4,839,512 |
| County Motor Fuel Tax | - | 475,000 |
| Nonmajor Governmental Funds | 1,828,841 | 156,221 |
| Total | <u>\$ 6,911,841</u> | <u>\$ 6,911,841</u> |

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

SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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).

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.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2017, the following employees were covered by the benefit terms:

| | <u>RP</u> | <u>SLEP</u> | <u>ECO</u> |
|---|--------------|-------------|------------|
| Retirees and Beneficiaries Currently Receiving Benefits | 620 | 87 | 14 |
| Inactive Plan Members Entitled But Not Yet Receiving Benefits | 528 | 6 | 6 |
| Active Plan Members | 580 | 66 | 8 |
| Total | <u>1,728</u> | <u>159</u> | <u>28</u> |

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 2017 was 12.64%. In 2018, the rate changed to 13.06%.
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 2017 was 48.36%. In 2018, the rate changed to 67.62%.
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 2017 was 28.5%. In 2018, the rate changed to 28.51%.

For the fiscal year ended November 30, 2018, the County contributed \$5,716,098 to the plans.

Net Pension Liability

The County's net pension liabilities were measured as of December 31, 2017. 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, 2017:

- 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 2.50%.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Actuarial Assumptions (Continued)

- **Salary Increases** were expected to be 3.39% to 14.25%, 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 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for **Mortality** (for nondisabled retirees) were developed from the RP-2017 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). 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 | 37 % | 6.85 % |
| International Equity | 18 | 6.75 % |
| Fixed Income | 28 | 3.00 % |
| Real Estate | 9 | 5.75 % |
| Alternative Investments | 7 | 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 reflects:

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Single Discount Rate (Continued)

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%.

Changes in the Net Pension Liability

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A)-(B) |
|--|--------------------------------------|--|--|
| BALANCES AT DECEMBER 31, 2016 | \$ 240,456,635 | \$ 197,141,688 | \$ 43,314,947 |
| Changes for the Year: | | | |
| Service Cost | 4,165,287 | - | 4,165,287 |
| Interest on the Total Pension Liability | 17,794,313 | - | 17,794,313 |
| Differences Between Expected and Actual Experience of the Total Pension Liability | (2,394,566) | - | (2,394,566) |
| Changes of Assumptions | (5,899,454) | - | (5,899,454) |
| Contributions - Employer | - | 5,243,424 | (5,243,424) |
| Contributions - Employees | - | 1,920,779 | (1,920,779) |
| Net Investment Income | - | 14,379,582 | (14,379,582) |
| Difference Between Projected and Actual Investment Income | - | 17,196,726 | (17,196,726) |
| Benefit Payments, Including Refunds of Employee Contributions | (11,153,658) | (11,153,658) | - |
| Other (Net Transfer) | - | (171,488) | 171,488 |
| Net Changes | <u>2,511,922</u> | <u>27,415,365</u> | <u>(24,903,443)</u> |
| BALANCE AT DECEMBER 31, 2017 | <u>\$ 242,968,557</u> | <u>\$ 224,557,053</u> | <u>\$ 18,411,504</u> |

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, 2017 was not available.

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

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:

| | <u>1% Lower (6.50%)</u> | <u>Current Discount (7.50%)</u> | <u>1% Higher (8.50%)</u> |
|-----------------------|-----------------------------|---|------------------------------|
| Net Pension Liability | <u>\$ 46,184,526</u> | <u>\$ 18,411,504</u> | <u>\$ (4,315,798)</u> |

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

For the year ended November 30, 2018, the County recognized pension income of \$1,273,248. At November 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| <u>Deferred Amounts Related to Pensions</u> | | |
| Deferred Amounts to be Recognized in Pension Expense in Future Periods: | | |
| Differences Between Expected and Actual Experience | \$ 3,448,489 | \$ (4,095,808) |
| Changes of Assumptions | 386,022 | (4,976,611) |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | - | (10,362,698) |
| Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | - | - |
| Total Deferred Amounts to be Recognized in Pension Expense in Future Periods | <u>3,834,511</u> | <u>(19,435,117)</u> |
| Pension Contributions Made Subsequent to the Measurement Date | <u>5,086,162</u> | <u>-</u> |
| Total Deferred Amounts Related to Pensions | <u>\$ 8,920,673</u> | <u>\$ (19,435,117)</u> |

\$5,086,162 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, 2019. 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:

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

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

| <u>Fiscal Year Ending November 30,</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--|---|
| 2019 | \$ (2,887,092) |
| 2020 | (3,461,893) |
| 2021 | (5,937,819) |
| 2022 | (3,313,802) |
| 2023 | - |
| Thereafter | - |
| Total | <u>\$ (15,600,606)</u> |

Pension Summary

For the year ended November 30, 2018, disaggregate data for the County's Governmental Activities and Component Units is summarized below:

| | <u>Component Units</u> | <u>Governmental Activities</u> | <u>Total</u> |
|--------------------------------|----------------------------|------------------------------------|---------------|
| Net Pension Liability | \$ 886,564 | \$ 17,524,940 | \$ 18,411,504 |
| Deferred Outflows of Resources | 648,328 | 8,272,345 | 8,920,673 |
| Deferred Inflows of Resources | 773,933 | 18,661,184 | 19,435,117 |
| Pension Expense (Income) | 52,438 | (1,325,686) | (1,273,248) |

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

In addition to providing the pension benefits described in Note 9, the County provides limited postemployment health care benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

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, 2018**

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Benefits Provided

The County provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the County's retirement plans. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer.

Membership

At November 30, 2018, membership consisted of:

| | Law Enforcement | All Other |
|----------------------|--------------------|--------------|
| Active Participants | 78 | 571 |
| Retired Participants | 47 | 9 |
| Total | 125 | 580 |

Funding Policy

Retirees and beneficiaries electing may elect 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 plan is financed on a pay-as-you-go basis. The County pays the difference between the actuarial cost of the health coverage for retirees and the average employee group cost. The County's Annual Contribution Rate has been determined through the use of an actuary.

Total OPEB Liability

The County's total OPEB liability of \$20,619,492 was determined for fiscal year ending November 30, 2018, using November 30, 2018 as the measurement date by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the November 30, 2018 (measurement date), actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement date, unless otherwise specified. A discount rate of 4.21% was used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2018.

| | |
|----------------------------|--|
| Valuation Date | November 30, 2018 |
| Measurement Date | November 30, 2018 |
| Healthcare Cost Trend Rate | 8.00% to 4.00% |
| Salary Increase Rate | 2.75% |
| Actuarial Cost Method | Entry Age Normal |
| Mortality | Probabilities of death for participants were according to the RP2014 base rates projected to 2018 using scale MP2018 |

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Changes in the Total OPEB Liability

| | |
|---|----------------------|
| Balance as of November 30, 2017 | \$ 21,829,542 |
| Changed for the Year: | |
| Service Cost | 832,748 |
| Interest on Total OPEB Liability | 754,972 |
| Changes of Assumptions and Other Inputs | (2,157,047) |
| Benefit Payments | <u>(640,723)</u> |
| Balance as of November 30, 2018 | <u>\$ 20,619,492</u> |

Sensitivity Analysis

The following presents the total OPEB liability, calculated using the discount rate of 4.21%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.21%) or 1 percentage point higher (5.21%) than the current rate.

| | One Percent Lower (3.21%) | Current Discount Rate (4.21%) | One Percent Higher (5.21%) |
|----------------------|---------------------------------|-------------------------------------|----------------------------------|
| Total OPEB Liability | <u>\$ 23,838,703</u> | <u>\$ 20,619,492</u> | <u>\$ 18,010,028</u> |

The following presents the total OPEB liability, calculated using the current healthcare cost trend rates as well as what the total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

| | One Percent Lower (Varies) | Current Trend Rate (Varies) | One Percent Higher (Varies) |
|----------------------|----------------------------------|-----------------------------------|-----------------------------------|
| Total OPEB Liability | <u>\$ 17,771,908</u> | <u>\$ 20,619,492</u> | <u>\$ 24,196,152</u> |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2018, the County recognized OPEB expense of \$1,412,825. At November 30, 2018, the County reported deferred inflows of resources related to OPEB from the following sources:

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

| <u>Deferred Amounts Related to OPEB</u> | <u>Deferred Inflows of Resources</u> |
|--|--|
| <i>Deferred amounts to be Recognized in OPEB Expense in Future Periods</i> | |
| Changes of Assumptions | <u>\$ (1,982,152)</u> |
| Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods | <u><u>\$ (1,982,152)</u></u> |

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

| <u>Fiscal Year Ending November 30,</u> | <u>Deferred Inflows of Resources</u> |
|--|--|
| 2019 | \$ (174,895) |
| 2020 | (174,895) |
| 2021 | (174,895) |
| 2022 | (174,895) |
| 2023 | (174,895) |
| Thereafter | <u>(1,107,677)</u> |
| Total | <u><u>\$ (1,982,152)</u></u> |

OPEB Summary

For the year ended November 30, 2018, disaggregate data for the County's Governmental Activities and Component Units is summarized below:

| | <u>Component Units</u> | <u>Governmental Activities</u> | <u>Total</u> |
|-------------------------------|----------------------------|------------------------------------|---------------|
| Total OPEB Liability | \$ 198,119 | \$ 20,421,373 | \$ 20,619,492 |
| Deferred Inflows of Resources | 19,045 | 1,963,107 | 1,982,152 |
| OPEB Expense | 13,575 | 1,399,250 | 1,412,825 |

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, 2017 to November 30, 2018. 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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 11 RISK MANAGEMENT (CONTINUED)

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, 2018, 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 2018 and 2017 were:

| | 2018 | 2017 |
|--------------------------------|--------------------|--------------------|
| Beginning Balance | \$ 367,483 | \$ 275,552 |
| Claims Incurred Including IBNR | 7,166,328 | 6,354,253 |
| Claims Paid | <u>(7,172,660)</u> | <u>(6,262,322)</u> |
| Ending Balance | <u>\$ 361,151</u> | <u>\$ 367,483</u> |

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 \$26,429,739 at November 30, 2018.

In December 2018, subsequent to year-end, there was an amendment to one of the Economic and Industrial Development Bond agreements, which decreased the outstanding amount of these bonds from \$26,429,739 to \$25,559,739.

NOTE 13 INDIVIDUAL FUND DISCLOSURES

Deficit Fund Balance

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2018:

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 13 INDIVIDUAL FUND DISCLOSURES (CONTINUED)

| | <u>Amount</u> |
|--|----------------|
| Court Security Fund | \$ (3,925,108) |
| Help America Vote Fund | (4,544) |
| Highway Safety Project Fund | (131,956) |
| Juvenile Center Fund | (1,123,687) |
| Landfill Water Project Fund | (77,954) |
| Local Law Enforcement Block Grant Fund | (29,231) |
| SMART Fund | (95,359) |

The following governmental major funds had deficit balances at November 30, 2018:

| | <u>Amount</u> |
|--------------------|----------------|
| County Health Fund | \$ (4,711,828) |
| Pension Code Fund | (250,699) |

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

Excess of Expenditures Over Appropriations

The following funds expended more than their appropriation during the year ended November 30, 2018:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Overexpended</u> |
|--|-----------------|---------------|---------------------|
| Major Funds: | | | |
| County Health Fund | \$ 8,766,574 | \$ 10,601,426 | \$ 1,834,852 |
| Pension Code Fund | - | 15,929 | 15,929 |
| Nonmajor Funds: | | | |
| Community Resources Fund | 2,645,836 | 4,110,077 | 1,464,241 |
| Court Security Fund | 1,053,771 | 1,082,504 | 28,733 |
| DUI Fines Funds | 11,350 | 12,816 | 1,466 |
| Highway Safety Project Fund | - | 1,783 | 1,783 |
| Intergrated Criminal Justice System Fund | 285,860 | 311,565 | 25,705 |
| Narcotic Forfeiture Fund | 49,283 | 58,747 | 9,464 |
| Juvenile Law Library Fund | 211,861 | 221,047 | 9,186 |
| Police Training Institute Fund | 247,974 | 250,818 | 2,844 |
| Revolving Engineering Fund | - | 2,214 | 2,214 |
| Township Motor Fuel Tax Fund | - | 1,384,926 | 1,384,926 |
| Township Bridge Fund | - | 251,149 | 251,149 |
| Veterans' Assistance Fund | 260,224 | 261,360 | 1,136 |
| Vital Statistics Fund | 31,883 | 32,713 | 830 |

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 14 CONTINGENCIES

As of November 30, 2018, 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.

NOTE 15 NET INVESTMENT IN CAPITAL ASSETS

The investment in capital assets, net of related debt, at November 30, 2018, is as follows:

| | |
|--|------------------------------------|
| | <u>Governmental Activities</u> |
| Capital Assets, Net | \$ 70,338,685 |
| Less: | |
| Capital Lease Obligations | (801,808) |
| Mortgage Loan | (330,608) |
| General Obligation Bonds - Build America and Recovery Zone Economic Development | <u>(10,505,000)</u> |
| Investment in Capital Assets, Net | <u><u>\$ 58,701,269</u></u> |

NOTE 16 LEGAL DEBT MARGIN

The legal debt margin at November 30, 2018 is calculated as follows:

| | |
|---|------------------------------|
| Equalized Assessed Valuation - 2018 Tax Extension | <u>\$ 4,131,706,893</u> |
| Statutory Debt Limitation (8.625% of Valuation) | \$ 356,359,720 |
| Minus Applicable Debt: | |
| General Obligation Bonds - Construction | (10,505,000) |
| General Obligation Bonds - Tort Liability | (5,425,000) |
| Mortgage Loan | (330,608) |
| Capital Lease Obligations | <u>(801,808)</u> |
| Legal Debt Margin | <u><u>\$ 339,297,304</u></u> |

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 17 FUND BALANCES

At November 30, 2018, 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 | \$ 86,563 | \$ - | \$ - | \$ 1,216,370 | \$ 188,323 | \$ 1,491,256 |
| Restricted for: | | | | | | |
| Special Projects: | | | | | | |
| Highway and Roads Projects | - | - | - | 7,985,064 | 11,814,462 | 19,799,526 |
| Criminal Justice System Project | - | - | - | - | 190,114 | 190,114 |
| Other Fund-Specific Project | - | - | - | - | 5,389,517 | 5,389,517 |
| Committed: | | | | | | |
| Self-Funded Health Insurance | 7,633,243 | - | - | - | - | 7,633,243 |
| Self-Funded General Liability Insurance | 3,567,611 | - | - | - | - | 3,567,611 |
| Assigned: | | | | | | |
| Highway and Roads | - | - | - | - | 299,091 | 299,091 |
| Long Range Planning | - | - | - | - | 2,502,875 | 2,502,875 |
| Unassigned (Deficit) | 2,874,168 | (4,711,828) | (250,699) | - | (5,387,839) | (7,476,198) |
| Total Fund Balance (Deficit) | <u>\$ 14,161,585</u> | <u>\$ (4,711,828)</u> | <u>\$ (250,699)</u> | <u>\$ 9,201,434</u> | <u>\$ 14,996,543</u> | <u>\$ 33,397,035</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 to reduce the value of the property, resulting in a reduction in the amount of property tax revenue collected in the amount of \$3,821 for the fiscal year ended November 30, 2018.

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

**SANGAMON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 18 TAX ABATEMENTS (CONTINUED)

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 \$810,937 for fiscal year 2018.

NOTE 19 COMMITMENTS

The County has entered into construction agreements for highways and roads. At November 30, 2018, outstanding commitments were approximately \$1,762,035.

In March 2019, the ETSD approved a contract for a phone system upgrade in the amount of \$450,808. In April 2019, the ETSD approved a contract for the maintenance of the radio system in the amount of \$125,543 and the County approved the purchase of vehicles and equipment in the amount of \$450,000.

NOTE 20 RESTATEMENT OF NET POSITION

The County adopted a new accounting standard to conform with generally accepted accounting principles. The statement adopted was Governmental Accounting Standards Board (GASB) Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This pronouncement required the restatement of the November 30, 2017 net position as shown below.

| | |
|--|------------------------------------|
| | <u>Governmental Activities</u> |
| Net Position - November 30, 2017, as Previously Reported | \$ 44,368,252 |
| Adjustment to Total OPEB Liability | (14,101,142) |
| Net Position - November 30, 2017, as Restated | <u>\$ 30,267,110</u> |

| | Emergency Telephone Systems Board Fund | Regional Planning Commission Fund | Land of Lincoln Workforce Alliance | Total Component Units |
|--|---|--|---|-----------------------------|
| Net Position - November 30, 2017, as Previously Reported | \$ 5,535,551 | \$ (122,510) | \$ (339,185) | \$ 5,073,856 |
| Adjustment to Total OPEB Liability | (52,484) | (78,219) | (79,043) | (209,746) |
| Net Position - November 30, 2017, as Restated | <u>\$ 5,483,067</u> | <u>\$ (200,729)</u> | <u>\$ (418,228)</u> | <u>\$ 4,864,110</u> |

REQUIRED SUPPLEMENTARY INFORMATION

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
(UNAUDITED)

Measurement date as of November 30,

| <u>Total OPEB Liability</u> | <u>2018</u> |
|--|-----------------------------|
| Service Cost | \$ 832,748 |
| Interest on Total OPEB Liability | 754,972 |
| Changes of Assumptions and Other Inputs | (2,157,047) |
| Benefit Payments | (640,723) |
| Total OPEB Liability - Beginning | <u>21,829,542</u> |
| Total OPEB Liability - Ending | <u><u>\$ 20,619,492</u></u> |
| Covered-Employee Payroll | \$ 27,061,991 |
| Total OPEB Liability as a Percentage of Covered-Employee Payroll | 76.19% |

There were no changes of assumptions or benefit terms in the actuarial valuation.

No assets are accumulated in a trust to pay related benefits.

The County implemented GASB Statement No. 75 in fiscal year 2018, and the above table will be expanded to 10 years of information as the information becomes available.

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED NOVEMBER 30, 2018

| | Original Budget | Final Amended Budget | Actual |
|---|--------------------|----------------------------|---------------|
| REVENUES | | | |
| Property Taxes | \$ 19,648,698 | \$ 19,431,417 | \$ 19,448,735 |
| Licenses and Permits | 359,131 | 359,131 | 320,674 |
| Fees, Fines, and Forfeitures | 5,939,145 | 5,939,145 | 5,417,640 |
| Sales and Use Taxes | 8,672,000 | 8,672,000 | 9,535,393 |
| Other Taxes | 3,740,000 | 3,740,000 | 4,185,072 |
| Intergovernmental | 3,168,190 | 3,168,190 | 3,788,612 |
| Intergovernmental - Federal | 783,101 | 845,274 | 552,583 |
| Interest | 1,100,796 | 1,100,796 | 1,062,503 |
| Self-Funded Health Insurance | 8,566,880 | 8,566,880 | 5,571,622 |
| Miscellaneous | 1,044,437 | 1,044,437 | 1,031,221 |
| Total Revenues | 53,022,378 | 52,867,270 | 50,914,055 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | 23,936,593 | 23,327,437 | 23,162,529 |
| Public Safety | 21,774,508 | 22,168,595 | 20,099,871 |
| Judicial | 11,111,291 | 11,173,464 | 9,742,990 |
| Health and Welfare | 267,352 | 267,352 | 262,940 |
| Debt Service: | | | |
| Principal | 775,241 | 775,241 | 775,139 |
| Interest | 724,991 | 724,991 | 757,059 |
| Capital Outlay | 560,000 | 560,000 | 428,032 |
| Total Expenditures | 59,149,976 | 58,997,080 | 55,228,560 |
| DEFICIENCY OF REVENUES OVER EXPENDITURES | (6,127,598) | (6,129,810) | (4,314,505) |
| OTHER FINANCING SOURCES | | | |
| Capital Lease Proceeds | 400,000 | 400,000 | 398,798 |
| Net Transfers Between Funds | 3,266,647 | 3,266,647 | 3,524,990 |
| Total Other Financing Sources | 3,666,647 | 3,666,647 | 3,923,788 |
| CHANGE IN FUND BALANCE | \$ (2,460,951) | \$ (2,463,163) | (390,717) |
| Fund Balance - December 1, 2017 | | | 14,552,302 |
| FUND BALANCE - NOVEMBER 30, 2018 | | | \$ 14,161,585 |

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE (DEFICIT) – BUDGET AND ACTUAL – COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2018

| | Original Budget | Final Amended Budget | Actual |
|--|--------------------|----------------------------|-----------------------|
| REVENUES | | | |
| Property Taxes | \$ 1,672,255 | \$ 1,665,078 | \$ 1,666,562 |
| Licenses and Permits | 543,670 | 543,670 | 601,911 |
| Fees, Fines, and Forfeitures | 2,507,571 | 2,507,571 | 2,937,989 |
| Intergovernmental | - | - | 2,281,360 |
| Intergovernmental - Federal | 3,974,773 | 3,974,773 | 2,599,338 |
| Miscellaneous | 90,068 | 90,068 | 91,847 |
| Total Revenues | 8,788,337 | 8,781,160 | 10,179,007 |
| EXPENDITURES | | | |
| Current: | | | |
| Health and Welfare | 8,637,779 | 8,637,779 | 10,396,905 |
| Debt Service: | | | |
| Principal | 118,042 | 118,042 | 119,142 |
| Interest and Fees | 10,753 | 10,753 | 85,379 |
| Total Expenditures | 8,766,574 | 8,766,574 | 10,601,426 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 21,763 | 14,586 | (422,419) |
| OTHER FINANCING SOURCES | | | |
| Net Transfers Between Funds | 116,902 | 116,902 | 116,902 |
| CHANGE IN FUND BALANCE | \$ 138,665 | \$ 131,488 | (305,517) |
| Fund Balance (Deficit) - December 1, 2017 | | | (4,406,311) |
| FUND BALANCE (DEFICIT) - NOVEMBER 30, 2018 | | | \$ (4,711,828) |

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE (DEFICIT) – BUDGET AND ACTUAL – PENSION CODE FUND
YEAR ENDED NOVEMBER 30, 2018

| | <u>Original Budget</u> | <u>Final Amended Budget</u> | <u>Actual</u> |
|---|----------------------------|-------------------------------------|---------------------|
| REVENUES | | | |
| Property Taxes | \$ 4,890,327 | \$ 4,858,887 | \$ 4,863,218 |
| Total Revenues | <u>4,890,327</u> | <u>4,858,887</u> | <u>4,863,218</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | - | - | 3,582 |
| Debt Service: | | | |
| Interest and Fees | - | - | 12,347 |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>15,929</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | 4,890,327 | 4,858,887 | 4,847,289 |
| OTHER FINANCING USES | | | |
| Net Transfers Between Funds | <u>(4,839,512)</u> | <u>(4,839,512)</u> | <u>(4,839,512)</u> |
| CHANGE IN FUND BALANCE | <u>\$ 50,815</u> | <u>\$ 19,375</u> | 7,777 |
| Fund Balance (Deficit) - December 1, 2017 | | | <u>(258,476)</u> |
| FUND BALANCE (DEFICIT) - NOVEMBER 30, 2018 | | | <u>\$ (250,699)</u> |

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COUNTY MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2018

| | Original Budget | Final Amended Budget | Actual |
|--|--------------------|----------------------------|--------------|
| REVENUES | | | |
| Other Taxes | \$ 2,873,000 | \$ 2,873,000 | \$ 3,293,367 |
| Intergovernmental | 583,687 | 583,687 | 65,203 |
| Interest | 15,000 | 15,000 | 104,847 |
| Total Revenues | 3,471,687 | 3,471,687 | 3,463,417 |
| EXPENDITURES | | | |
| Current: | | | |
| Highways and Roads | 4,433,699 | 4,433,699 | 2,299,082 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (962,012) | (962,012) | 1,164,335 |
| OTHER FINANCING SOURCES (USES) | | | |
| Net Transfers Between Funds | 928,212 | 928,212 | (475,000) |
| CHANGE IN FUND BALANCE | \$ (33,800) | \$ (33,800) | 689,335 |
| Fund Balance - December 1, 2017 | | | 8,512,099 |
| FUND BALANCE - NOVEMBER 30, 2018 | | | \$ 9,201,434 |

OTHER SUPPLEMENTARY INFORMATION

**SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET – GENERAL FUND
NOVEMBER 30, 2018**

| | General Account | Liability Insurance Account | Self-Insured Account | Bond Certificate Account | Intra-Activity Eliminations | Total General Fund |
|---|----------------------|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--------------------------|
| ASSETS | | | | | | |
| Cash and Short-Term Investments | \$ 7,390 | \$ 1,452,643 | \$ - | \$ - | \$ - | \$ 1,460,033 |
| Receivables, Net: | | | | | | |
| Property Taxes | 19,546,484 | 855,954 | - | - | - | 20,402,438 |
| Other | 3,540,659 | - | - | - | - | 3,540,659 |
| Due from Other Funds | 3,012,975 | 112,326 | 8,732,948 | - | (107,003) | 11,751,246 |
| Due from Fiduciary Funds | 159,036 | - | - | - | - | 159,036 |
| Inventories | 86,563 | - | - | - | - | 86,563 |
| | \$ 26,353,107 | \$ 2,420,923 | \$ 8,732,948 | \$ - | \$ (107,003) | \$ 37,399,975 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT) | | | | | | |
| LIABILITIES | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 477,865 | \$ 71,428 | \$ 738,554 | \$ - | \$ - | \$ 1,287,847 |
| Accrued Wages | 842,836 | 4,066 | - | - | - | 846,902 |
| Due to Other Funds | - | - | - | 107,003 | (107,003) | - |
| Self-Insurance Payable | - | - | 361,151 | - | - | 361,151 |
| Total Liabilities | 1,320,701 | 75,494 | 1,099,705 | 107,003 | (107,003) | 2,495,900 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable Revenue | 360,463 | - | - | - | - | 360,463 |
| Subsequent Year's Property Tax | 19,506,769 | 854,291 | - | - | - | 20,361,060 |
| Escrow Payments and Bond Interest Subsidy Received | 20,967 | - | - | - | - | 20,967 |
| Total Deferred Inflows of Resources | 19,888,199 | 854,291 | - | - | - | 20,742,490 |
| FUND BALANCE (DEFICIT) | | | | | | |
| Nonspendable | 86,563 | - | - | - | - | 86,563 |
| Committed | - | 3,567,611 | 7,633,243 | - | - | 11,200,854 |
| Unassigned | 5,057,644 | (2,076,473) | - | (107,003) | - | 2,874,168 |
| Total Fund Balance (Deficit) | 5,144,207 | 1,491,138 | 7,633,243 | (107,003) | - | 14,161,585 |
| | \$ 26,353,107 | \$ 2,420,923 | \$ 8,732,948 | \$ - | \$ (107,003) | \$ 37,399,975 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) | \$ 26,353,107 | \$ 2,420,923 | \$ 8,732,948 | \$ - | \$ (107,003) | \$ 37,399,975 |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GENERAL FUND
YEAR ENDED NOVEMBER 30, 2018

| | General Account | Liability Insurance Account | Self-Insured Account | Bond Certificate Account | Intra-Activity Eliminations | Total General Fund |
|--|---------------------|-----------------------------------|-------------------------|--------------------------------|--------------------------------|--------------------------|
| REVENUES | | | | | | |
| Property Taxes | \$ 18,667,147 | \$ 781,588 | \$ - | \$ - | \$ - | \$ 19,448,735 |
| Licenses and Permits | 320,674 | - | - | - | - | 320,674 |
| Fees, Fines, and Forfeitures | 5,388,014 | 29,626 | - | - | - | 5,417,640 |
| Sales and Use Taxes | 9,535,393 | - | - | - | - | 9,535,393 |
| Other Taxes | 4,185,072 | - | - | - | - | 4,185,072 |
| Intergovernmental | 3,721,442 | 67,170 | - | - | - | 3,788,612 |
| Intergovernmental - Federal | 552,583 | - | - | - | - | 552,583 |
| Interest | 770,303 | 46,623 | 124,005 | 121,572 | - | 1,062,503 |
| Self-Funded Health Insurance | - | 1,365,878 | 8,260,501 | - | (4,054,757) | 5,571,622 |
| Miscellaneous | 868,276 | 162,945 | - | - | - | 1,031,221 |
| Total Revenues | <u>44,008,904</u> | <u>2,453,830</u> | <u>8,384,506</u> | <u>121,572</u> | <u>(4,054,757)</u> | <u>50,914,055</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Governmental | 13,615,154 | 1,563,675 | 9,085,006 | - | (1,101,306) | 23,162,529 |
| Public Safety | 21,843,434 | - | - | - | (1,743,563) | 20,099,871 |
| Judicial | 10,952,878 | - | - | - | (1,209,888) | 9,742,990 |
| Health and Welfare | 262,940 | - | - | - | - | 262,940 |
| Debt Service: | | | | | | |
| Principal | 305,139 | - | - | 470,000 | - | 775,139 |
| Interest | 7,132 | 33,059 | - | 716,868 | - | 757,059 |
| Capital Outlay | 423,116 | 4,916 | - | - | - | 428,032 |
| Total Expenditures | <u>47,409,793</u> | <u>1,601,650</u> | <u>9,085,006</u> | <u>1,186,868</u> | <u>(4,054,757)</u> | <u>55,228,560</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,400,889) | 852,180 | (700,500) | (1,065,296) | - | (4,314,505) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Capital Lease Proceeds | 398,798 | - | - | - | - | 398,798 |
| Transfers In | 5,695,231 | - | - | 922,572 | (1,714,803) | 4,903,000 |
| Transfers Out | (2,300,582) | (792,231) | - | - | 1,714,803 | (1,378,010) |
| Total Other Financing Sources (Uses) | <u>3,793,447</u> | <u>(792,231)</u> | <u>-</u> | <u>922,572</u> | <u>-</u> | <u>3,923,788</u> |
| NET CHANGE IN FUND BALANCE | 392,558 | 59,949 | (700,500) | (142,724) | - | (390,717) |
| Fund Balance - Beginning 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> |
| FUND BALANCE (DEFICIT) - END OF YEAR | <u>\$ 5,144,207</u> | <u>\$ 1,491,138</u> | <u>\$ 7,633,243</u> | <u>\$ (107,003)</u> | <u>\$ -</u> | <u>\$ 14,161,585</u> |

**SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND
YEAR ENDED NOVEMBER 30, 2018**

| | <u>Original Appropriations</u> | <u>Amended Appropriations</u> | <u>Expenditures</u> |
|--|------------------------------------|-----------------------------------|---------------------|
| GENERAL GOVERNMENT | | | |
| County General: | | | |
| Personnel | \$ 374,470 | \$ 374,470 | \$ 392,125 |
| A.T.W. Pay | 1,000 | 1,000 | - |
| Contractual Services | 44,550 | 44,550 | 43,697 |
| Transfer to a Discretely Presented Component Unit | <u>407,956</u> | <u>407,956</u> | <u>407,956</u> |
| Total County General | 827,976 | 827,976 | 843,778 |
| Auditor: | | | |
| Personnel | 347,447 | 347,447 | 340,819 |
| Commodities | 951 | 951 | 1,137 |
| Contractual Services | 7,874 | 7,874 | 2,677 |
| Equipment Less than Capitalization Threshold | <u>500</u> | <u>500</u> | <u>742</u> |
| Total Auditor | 356,772 | 356,772 | 345,375 |
| County Board: | | | |
| Personnel | 626,832 | 626,832 | 606,659 |
| Commodities | 1,425 | 1,425 | 2,063 |
| Contractual Services | 15,256 | 15,256 | 70,106 |
| Equipment Less than Capitalization Threshold | <u>903</u> | <u>903</u> | <u>3,104</u> |
| Total County Board | 644,416 | 644,416 | 681,932 |
| Finance Miscellaneous: | | | |
| Personnel | 230,836 | 230,836 | 188,453 |
| Commodities | 1,900 | 1,900 | 234 |
| Contractual Services | 1,107,469 | 498,313 | 1,069,625 |
| Equipment Less than Capitalization Threshold | <u>451</u> | <u>451</u> | <u>56,748</u> |
| Total Finance Miscellaneous | 1,340,656 | 731,500 | 1,315,060 |
| Building and Grounds: | | | |
| Personnel | 486,747 | 486,747 | 541,449 |
| Commodities | 177,400 | 177,400 | 232,389 |
| Contractual Services | 1,902,459 | 1,902,459 | 1,957,857 |
| Equipment Less than Capitalization Threshold | 52,000 | 52,000 | 60,645 |
| Uniforms | <u>6,000</u> | <u>6,000</u> | <u>4,928</u> |
| Total Building and Grounds | 2,624,606 | 2,624,606 | 2,797,268 |

**SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018**

| | <u>Original Appropriations</u> | <u>Amended Appropriations</u> | <u>Expenditures</u> |
|--|------------------------------------|-----------------------------------|---------------------|
| GENERAL GOVERNMENT (CONTINUED) | | | |
| Information Systems: | | | |
| Personnel | \$ 1,230,893 | \$ 1,230,893 | \$ 1,316,988 |
| Commodities | 6,770 | 6,770 | 8,696 |
| Contractual Services | 300,869 | 300,869 | 285,427 |
| Equipment Less than Capitalization Threshold | 15,800 | 15,800 | 16,141 |
| Other | 2,000 | 2,000 | - |
| Software Less than Capitalization Threshold | - | - | 2,179 |
| Total Information Systems | <u>1,556,332</u> | <u>1,556,332</u> | <u>1,629,431</u> |
| Election Fund: | | | |
| Personnel | 427,826 | 427,826 | 418,078 |
| Commodities | 7,969 | 7,969 | 7,585 |
| Contractual Services | 827,086 | 827,086 | 876,669 |
| Equipment Less than Capitalization Threshold | 5,850 | 5,850 | 8,790 |
| Total Election Fund | <u>1,268,731</u> | <u>1,268,731</u> | <u>1,311,122</u> |
| Central Service: | | | |
| Personnel | 213,850 | 213,850 | 233,149 |
| Commodities | 22,563 | 22,563 | 53,285 |
| Contractual Services | 30,929 | 30,929 | 27,816 |
| Total Central Service | <u>267,342</u> | <u>267,342</u> | <u>314,250</u> |
| County Clerk: | | | |
| Personnel | 443,289 | 443,289 | 452,846 |
| Commodities | 10,578 | 10,578 | 13,993 |
| Contractual Services | 32,235 | 32,235 | 37,006 |
| Total County Clerk | <u>486,102</u> | <u>486,102</u> | <u>503,845</u> |
| Recorder: | | | |
| Personnel | 632,652 | 632,652 | 531,150 |
| Commodities | 5,500 | 5,500 | 3,269 |
| Contractual Services | 20,131 | 20,131 | 9,539 |
| Total Recorder | <u>658,283</u> | <u>658,283</u> | <u>543,958</u> |
| Treasurer: | | | |
| Personnel | 716,736 | 716,736 | 659,278 |
| Commodities | 3,990 | 3,990 | 727 |
| Contractual Services | 12,541 | 12,541 | 39,135 |
| Total Treasurer | <u>733,267</u> | <u>733,267</u> | <u>699,140</u> |

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

| | <u>Original</u> <u>Appropriations</u> | <u>Amended</u> <u>Appropriations</u> | <u>Expenditures</u> |
|--|--|---|---------------------|
| GENERAL GOVERNMENT (CONTINUED) | | | |
| Supervisor of Assessments: | | | |
| Personnel | \$ 713,502 | \$ 713,502 | \$ 702,406 |
| Commodities | 7,221 | 7,221 | 6,756 |
| Contractual Services | 51,486 | 51,486 | 76,605 |
| Equipment Less than Capitalization Threshold | - | - | 1,651 |
| Total Supervisor of Assessments | <u>772,209</u> | <u>772,209</u> | <u>787,418</u> |
| Fleet Maintenance: | | | |
| Personnel | 498,331 | 498,331 | 488,461 |
| Commodities | 25,200 | 25,200 | 31,266 |
| Contractual Services | 189,500 | 189,500 | 181,818 |
| Equipment Less than Capitalization Threshold | - | - | 2,905 |
| Total Fleet Maintenance | <u>713,031</u> | <u>713,031</u> | <u>704,450</u> |
| Regional Office of Education: | | | |
| Personnel | 278,789 | 278,789 | 282,095 |
| Commodities | 2,816 | 2,816 | 549 |
| Contractual Services | 45,644 | 45,644 | 58,800 |
| Total Regional Office of Education | <u>327,249</u> | <u>327,249</u> | <u>341,444</u> |
| Insurance Liability: | | | |
| Personnel | 219,714 | 219,714 | 224,273 |
| Commodities | 10,000 | 10,000 | - |
| Contractual Services | 1,878,050 | 1,878,050 | 1,333,707 |
| Equipment Less than Capitalization Threshold | 10,000 | 10,000 | 5,695 |
| Total Insurance Liability | <u>2,117,764</u> | <u>2,117,764</u> | <u>1,563,675</u> |
| Self-Insured: | | | |
| Self-Funded Health Insurance | 8,949,813 | 8,949,813 | 9,085,006 |
| State Stamp Purchase | <u>700,000</u> | <u>700,000</u> | <u>796,683</u> |
| Total General Government | 24,344,549 | 23,735,393 | 24,263,835 |

**SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018**

| | Original Appropriations | Amended Appropriations | Expenditures |
|--|----------------------------|---------------------------|----------------|
| PUBLIC SAFETY | | | |
| Sheriff: | | | |
| Personnel | \$ 17,488,760 | \$ 17,882,847 | \$ 17,518,134 |
| Commodities | 664,599 | 664,599 | 631,387 |
| Contractual Services | 1,444,742 | 1,444,742 | 1,485,181 |
| Annual Funding Contribution Provided to SCCDS | 1,851,355 | 1,851,355 | 1,851,355 |
| Equipment Less than Capitalization Threshold | - | - | 35,173 |
| Uniforms | 54,523 | 54,523 | 51,836 |
| Total Sheriff | 21,503,979 | 21,898,066 | 21,573,066 |
| Office of Emergency Management: | | | |
| Personnel | 180,030 | 180,030 | 202,852 |
| Commodities | 450 | 450 | 15 |
| Contractual Services | 89,459 | 89,459 | 67,207 |
| Equipment Less than Capitalization Threshold | 590 | 590 | 294 |
| Total Office of Emergency Management | 270,529 | 270,529 | 270,368 |
| Total Public Safety | 21,774,508 | 22,168,595 | 21,843,434 |
| JUDICIAL | | | |
| Circuit Court: | | | |
| Personnel | 123,595 | 123,595 | 139,308 |
| Contractual Services | 234,330 | 234,330 | 354,188 |
| Total Circuit Court | 357,925 | 357,925 | 493,496 |
| Public Defender: | | | |
| Personnel | 1,010,957 | 1,010,957 | 1,030,961 |
| Commodities | 3,769 | 3,769 | 7,651 |
| Contractual Services | 68,791 | 68,791 | 54,233 |
| Equipment Less than Capitalization Threshold | - | - | 2,506 |
| Total Public Defender | 1,083,517 | 1,083,517 | 1,095,351 |

SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

| | <u>Original</u> <u>Appropriations</u> | <u>Amended</u> <u>Appropriations</u> | <u>Expenditures</u> |
|--|--|---|---------------------|
| JUDICIAL (CONTINUED) | | | |
| Coroner: | | | |
| Personnel | \$ 335,944 | \$ 335,944 | \$ 337,081 |
| Commodities | 2,962 | 2,962 | 10,756 |
| Contractual Services | 290,363 | 290,363 | 353,110 |
| Equipment Less than Capitalization Threshold | - | - | 1,663 |
| Total Coroner | <u>629,269</u> | <u>629,269</u> | <u>702,610</u> |
| Deputy Merit Commission: | | | |
| Personnel | 9,515 | 9,515 | 11,488 |
| Contractual Services | 5,437 | 5,437 | 3,047 |
| Total Deputy Merit Commission | <u>14,952</u> | <u>14,952</u> | <u>14,535</u> |
| Court Services: | | | |
| Personnel | 2,475,508 | 2,475,508 | 2,494,418 |
| Commodities | 4,800 | 6,290 | 5,868 |
| Contractual Services | 100,806 | 159,270 | 181,994 |
| Equipment Less than Capitalization Threshold | 11,000 | 13,219 | 9,292 |
| Total Court Services | <u>2,592,114</u> | <u>2,654,287</u> | <u>2,691,572</u> |
| Circuit Clerk: | | | |
| Personnel | 2,719,502 | 2,719,502 | 2,512,111 |
| Commodities | - | - | 16,052 |
| Contractual Services | 64,895 | 64,895 | 58,645 |
| Equipment Less than Capitalization Threshold | - | - | 4,035 |
| Total Circuit Clerk | <u>2,784,397</u> | <u>2,784,397</u> | <u>2,590,843</u> |
| State's Attorney: | | | |
| Personnel | 3,544,105 | 3,544,105 | 3,230,931 |
| Commodities | 10,000 | 10,000 | 23,963 |
| Contractual Services | 95,012 | 95,012 | 109,577 |
| Total State's Attorney | <u>3,649,117</u> | <u>3,649,117</u> | <u>3,364,471</u> |
| Total Judicial | 11,111,291 | 11,173,464 | 10,952,878 |

**SANGAMON COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018**

| | <u>Original Appropriations</u> | <u>Amended Appropriations</u> | <u>Expenditures</u> |
|--|------------------------------------|-----------------------------------|---------------------------------|
| HEALTH AND WELFARE | | | |
| Building/Zoning: | | | |
| Personnel | \$ 242,109 | \$ 242,109 | \$ 244,382 |
| Commodities | 2,400 | 2,400 | 2,852 |
| Contractual Services | 20,843 | 20,843 | 13,701 |
| Equipment Less than Capitalization Threshold | 2,000 | 2,000 | 2,005 |
| Total Health and Welfare | <u>267,352</u> | <u>267,352</u> | <u>262,940</u> |
| DEBT SERVICE | | | |
| Principal | 775,241 | 775,241 | 775,139 |
| Interest | 724,991 | 724,991 | 757,059 |
| Total Debt Service | <u>1,500,232</u> | <u>1,500,232</u> | <u>1,532,198</u> |
| CAPITAL OUTLAY | | | |
| General and Administrative | 560,000 | 560,000 | 73,630 |
| Public Safety | - | - | 308,442 |
| Health and Welfare | - | - | 45,960 |
| Total Capital Outlay | <u>560,000</u> | <u>560,000</u> | <u>428,032</u> |
| Total Expenditures, Budgetary Basis | <u><u>\$ 59,557,932</u></u> | <u><u>\$ 59,405,036</u></u> | 59,283,317 |
| RECONCILIATION TO GAAP BASIS | | | |
| Elimination of Self-Funded Health and Workers' Compensation Insurance | | | <u>(4,054,757)</u> |
| Total Expenditures, GAAP Basis | | | <u><u>\$ 55,228,560</u></u> |

SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2018

| | 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 | |
| ASSETS | | | | | | | | |
| Cash and Short-Term Investments | \$ 191,161 | \$ 102,610 | \$ - | \$ 3 | \$ 103,826 | \$ 3,574,936 | \$ - | \$ 1,884,692 |
| Receivables, Net: | | | | | | | | |
| Property Taxes | 128,273 | - | - | - | - | 439,636 | - | 1,741,636 |
| Other | 54,426 | - | 631,067 | - | - | 37,682 | - | 15,500 |
| Due from Fiduciary Funds | 7,211 | 3,125 | - | - | - | - | - | - |
| Inventories | - | - | - | - | - | - | - | 188,323 |
| Total Assets | \$ 381,071 | \$ 105,735 | \$ 631,067 | \$ 3 | \$ 103,826 | \$ 4,052,254 | \$ - | \$ 3,830,151 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT) | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 886 | \$ - | \$ 254,126 | \$ - | \$ - | \$ 44,459 | \$ - | \$ 26,513 |
| Accrued Wages | 7,435 | - | 7,319 | - | 1,391 | 1,349 | - | 19,012 |
| Due to Other Funds | - | - | 191,252 | - | - | - | - | - |
| Total Liabilities | 8,321 | - | 452,697 | - | 1,391 | 45,808 | - | 45,525 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable Revenue | - | - | 42,853 | - | - | - | - | - |
| Subsequent Year's Property Tax | 127,991 | - | - | - | - | 438,721 | - | 1,738,011 |
| Total Deferred Inflows of Resources | 127,991 | - | 42,853 | - | - | 438,721 | - | 1,738,011 |
| FUND BALANCE (DEFICIT) | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | 188,323 |
| Restricted | 244,759 | 105,735 | 135,517 | 3 | 102,435 | 3,567,725 | - | 1,858,292 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - |
| Total Fund Balance (Deficit) | 244,759 | 105,735 | 135,517 | 3 | 102,435 | 3,567,725 | - | 2,046,615 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) | \$ 381,071 | \$ 105,735 | \$ 631,067 | \$ 3 | \$ 103,826 | \$ 4,052,254 | \$ - | \$ 3,830,151 |

SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | 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 | \$ 190,908 | \$ - | \$ 495,781 | \$ 143,293 | \$ 60,107 | \$ 186,716 | \$ 321,995 | \$ - |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - |
| Other | - | - | 33,922 | - | - | - | 1,080 | - |
| Due from Fiduciary Funds | 26,348 | 34,588 | - | 29,081 | 172 | 2,935 | - | - |
| Inventories | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 217,256</u> | <u>\$ 34,588</u> | <u>\$ 529,703</u> | <u>\$ 172,374</u> | <u>\$ 60,279</u> | <u>\$ 189,651</u> | <u>\$ 323,075</u> | <u>\$ -</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT) | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ 803 | \$ - | \$ - | \$ - | \$ - | \$ 269 | \$ - |
| Accrued Wages | 1,091 | 26,960 | - | 7,102 | - | - | 3,437 | - |
| Due to Other Funds | - | 3,931,933 | - | - | - | - | - | 4,544 |
| Total Liabilities | <u>1,091</u> | <u>3,959,696</u> | <u>-</u> | <u>7,102</u> | <u>-</u> | <u>-</u> | <u>3,706</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 BALANCE (DEFICIT) | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted | 216,165 | - | 529,703 | 165,272 | 60,279 | 189,651 | 319,369 | - |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | - | (3,925,108) | - | - | - | - | - | (4,544) |
| Total Fund Balance (Deficit) | <u>216,165</u> | <u>(3,925,108)</u> | <u>529,703</u> | <u>165,272</u> | <u>60,279</u> | <u>189,651</u> | <u>319,369</u> | <u>(4,544)</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) | <u>\$ 217,256</u> | <u>\$ 34,588</u> | <u>\$ 529,703</u> | <u>\$ 172,374</u> | <u>\$ 60,279</u> | <u>\$ 189,651</u> | <u>\$ 323,075</u> | <u>\$ -</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | 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 |
| ASSETS | | | | | | | | |
| Cash and Short-Term Investments | \$ - | \$ 184,714 | \$ 14,374 | \$ - | \$ 13,083 | \$ - | \$ 359,614 | \$ - |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | - | - | 511,500 | - | - | - | - |
| Other | - | 5,400 | - | 512,346 | - | - | - | 50,000 |
| Due from Fiduciary Funds | - | - | - | - | 140 | - | 12,075 | - |
| Inventories | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ -</u> | <u>\$ 190,114</u> | <u>\$ 14,374</u> | <u>\$ 1,023,846</u> | <u>\$ 13,223</u> | <u>\$ -</u> | <u>\$ 371,689</u> | <u>\$ 50,000</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT) | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ - | \$ - | \$ 10,982 | \$ - | \$ - | \$ 7,708 | \$ - |
| Accrued Wages | - | - | - | 35,381 | - | - | 2,073 | - |
| Due to Other Funds | 131,956 | - | - | 1,297,762 | - | 77,954 | - | 79,231 |
| Total Liabilities | <u>131,956</u> | <u>-</u> | <u>-</u> | <u>1,344,125</u> | <u>-</u> | <u>77,954</u> | <u>9,781</u> | <u>79,231</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable Revenue | - | - | - | 292,973 | - | - | - | - |
| Subsequent Year's Property Tax | - | - | - | 510,435 | - | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>803,408</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted | - | 190,114 | 14,374 | - | 13,223 | - | 361,908 | - |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | (131,956) | - | - | (1,123,687) | - | (77,954) | - | (29,231) |
| Total Fund Balance (Deficit) | <u>(131,956)</u> | <u>190,114</u> | <u>14,374</u> | <u>(1,123,687)</u> | <u>13,223</u> | <u>(77,954)</u> | <u>361,908</u> | <u>(29,231)</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) | <u>\$ -</u> | <u>\$ 190,114</u> | <u>\$ 14,374</u> | <u>\$ 1,023,846</u> | <u>\$ 13,223</u> | <u>\$ -</u> | <u>\$ 371,689</u> | <u>\$ 50,000</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | 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 | |
| ASSETS | | | | | | | | |
| Cash and Short-Term Investments | \$ 13,820 | \$ 5,347,125 | \$ 68,115 | \$ 42,464 | \$ 183,892 | \$ 84,505 | \$ 818,676 | \$ 548,059 |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | 1,158,273 | - | - | - | - | - | - |
| Other | - | 62,582 | - | - | - | - | 383 | 1,144 |
| Due from Fiduciary Funds | - | - | - | - | - | - | 13,383 | - |
| Inventories | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 13,820</u> | <u>\$ 6,567,980</u> | <u>\$ 68,115</u> | <u>\$ 42,464</u> | <u>\$ 183,892</u> | <u>\$ 84,505</u> | <u>\$ 832,442</u> | <u>\$ 549,203</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT) | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ 398,947 | \$ - | \$ 114 | \$ - | \$ 1,186 | \$ 1,584 | \$ - |
| Accrued Wages | 571 | 1,754 | - | - | - | 660 | - | 2,743 |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Total Liabilities | <u>571</u> | <u>400,701</u> | <u>-</u> | <u>114</u> | <u>-</u> | <u>1,846</u> | <u>1,584</u> | <u>2,743</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable Revenue | - | - | - | - | - | - | - | - |
| Subsequent Year's Property Tax | - | 1,155,862 | - | - | - | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>1,155,862</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted | 13,249 | 5,011,417 | 68,115 | 42,350 | 183,892 | 82,659 | 830,858 | 546,460 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - |
| Total Fund Balance (Deficit) | <u>13,249</u> | <u>5,011,417</u> | <u>68,115</u> | <u>42,350</u> | <u>183,892</u> | <u>82,659</u> | <u>830,858</u> | <u>546,460</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) | <u>\$ 13,820</u> | <u>\$ 6,567,980</u> | <u>\$ 68,115</u> | <u>\$ 42,464</u> | <u>\$ 183,892</u> | <u>\$ 84,505</u> | <u>\$ 832,442</u> | <u>\$ 549,203</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | 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 | |
| ASSETS | | | | | | | | |
| Cash and Short-Term Investments | \$ 646,937 | \$ 1,306,705 | \$ 163,414 | \$ 6,592 | \$ 115,587 | \$ 315,027 | \$ 15,433 | \$ 76,692 |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | - | - | 219,819 | - | - | - | - |
| Other | - | 120,359 | - | - | - | - | - | - |
| Due from Fiduciary Funds | - | - | - | - | - | 2,883 | - | 1,304 |
| Inventories | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 646,937</u> | <u>\$ 1,427,064</u> | <u>\$ 163,414</u> | <u>\$ 226,411</u> | <u>\$ 115,587</u> | <u>\$ 317,910</u> | <u>\$ 15,433</u> | <u>\$ 77,996</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT) | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ 66,581 | \$ 146,869 | \$ 3,033 | \$ 5,990 | \$ - | \$ - | \$ 9,806 |
| Accrued Wages | - | - | - | 3,138 | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Total Liabilities | - | 66,581 | 146,869 | 6,171 | 5,990 | - | - | 9,806 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable Revenue | - | - | - | - | - | - | - | - |
| Subsequent Year's Property Tax | - | - | - | 219,361 | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | 219,361 | - | - | - | - |
| FUND BALANCE (DEFICIT) | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted | 646,937 | 1,360,483 | 16,545 | 879 | 109,597 | 317,910 | 15,433 | 68,190 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - |
| Total Fund Balance (Deficit) | <u>646,937</u> | <u>1,360,483</u> | <u>16,545</u> | <u>879</u> | <u>109,597</u> | <u>317,910</u> | <u>15,433</u> | <u>68,190</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) | <u>\$ 646,937</u> | <u>\$ 1,427,064</u> | <u>\$ 163,414</u> | <u>\$ 226,411</u> | <u>\$ 115,587</u> | <u>\$ 317,910</u> | <u>\$ 15,433</u> | <u>\$ 77,996</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | 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 | \$ - | \$ 2,281 | \$ 38,060 | \$ 2,432,957 | \$ 299,091 | \$ 80,836 | \$ 20,434,081 |
| Receivables, Net: | | | | | | | |
| Property Taxes | - | 1,357,707 | - | - | - | - | 5,556,844 |
| Other | 217,548 | - | - | - | - | - | 1,743,439 |
| Due from Fiduciary Funds | - | - | - | - | - | - | 133,245 |
| Inventories | - | - | - | - | - | - | 188,323 |
| Total Assets | <u>\$ 217,548</u> | <u>\$ 1,359,988</u> | <u>\$ 38,060</u> | <u>\$ 2,432,957</u> | <u>\$ 299,091</u> | <u>\$ 80,836</u> | <u>\$ 28,055,932</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT) | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 125 | \$ - | \$ - | \$ 48,978 | \$ - | \$ - | \$ 1,028,959 |
| Accrued Wages | 7,811 | - | - | - | - | - | 129,227 |
| Due to Other Funds | 142,670 | - | - | - | - | - | 5,857,302 |
| Total Liabilities | <u>150,606</u> | <u>-</u> | <u>-</u> | <u>48,978</u> | <u>-</u> | <u>-</u> | <u>7,015,488</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable Revenue | 162,301 | - | - | - | - | - | 498,127 |
| Subsequent Year's Property Tax | - | 1,355,393 | - | - | - | - | 5,545,774 |
| Total Deferred Inflows of Resources | <u>162,301</u> | <u>1,355,393</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,043,901</u> |
| FUND BALANCE (DEFICIT) | | | | | | | |
| Nonspendable | - | - | - | - | - | - | 188,323 |
| Restricted | - | 4,595 | - | - | - | - | 17,394,093 |
| Assigned | - | - | 38,060 | 2,383,979 | 299,091 | 80,836 | 2,801,966 |
| Unassigned | (95,359) | - | - | - | - | - | (5,387,839) |
| Total Fund Balance (Deficit) | <u>(95,359)</u> | <u>4,595</u> | <u>38,060</u> | <u>2,383,979</u> | <u>299,091</u> | <u>80,836</u> | <u>14,996,543</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) | <u>\$ 217,548</u> | <u>\$ 1,359,988</u> | <u>\$ 38,060</u> | <u>\$ 2,432,957</u> | <u>\$ 299,091</u> | <u>\$ 80,836</u> | <u>\$ 28,055,932</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2018

| | 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 | \$ 132,333 | \$ - | \$ - | \$ - | \$ - | \$ 430,081 | \$ - | \$ 1,703,780 |
| Licenses and Permits | - | - | - | - | 3,592 | - | - | - |
| Fees, Fines, and Forfeitures | 97,561 | 50,524 | - | - | 74,150 | - | - | 8,852 |
| Other Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 137,166 | - | 774,272 | - | 5,957 | - | - | - |
| Intergovernmental - Federal | 370,640 | - | 2,647,119 | - | - | - | - | - |
| Interest | 1,442 | 1,319 | 3,197 | - | 1,440 | 46,931 | - | 21,206 |
| Miscellaneous | 5,598 | - | 287,635 | - | - | 37,682 | - | 142,085 |
| Total Revenues | <u>744,740</u> | <u>51,843</u> | <u>3,712,223</u> | <u>-</u> | <u>85,139</u> | <u>514,694</u> | <u>-</u> | <u>1,875,923</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| General Governmental | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | 81,233 | - | - | - |
| Judicial | - | 38,609 | - | - | - | - | - | - |
| Health and Welfare | 523,910 | - | 4,099,090 | - | - | - | - | - |
| Highway and Roads | - | - | - | - | - | 104,987 | - | 1,614,245 |
| Debt Service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | 64,229 |
| Interest | - | - | - | - | - | - | - | 790 |
| Capital Outlay | 24,400 | - | 10,987 | - | - | 159,302 | - | 396,872 |
| Total Expenditures | <u>548,310</u> | <u>38,609</u> | <u>4,110,077</u> | <u>-</u> | <u>81,233</u> | <u>264,289</u> | <u>-</u> | <u>2,076,136</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 196,430 | 13,234 | (397,854) | - | 3,906 | 250,405 | - | (200,213) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers In | - | - | - | - | - | - | - | 530,831 |
| Transfers Out | - | - | - | - | - | - | (390) | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(390)</u> | <u>530,831</u> |
| NET CHANGE IN FUND BALANCE | 196,430 | 13,234 | (397,854) | - | 3,906 | 250,405 | (390) | 330,618 |
| Fund Balance (Deficit) - Beginning 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> |
| FUND BALANCE (DEFICIT) - END OF YEAR | <u>\$ 244,759</u> | <u>\$ 105,735</u> | <u>\$ 135,517</u> | <u>\$ 3</u> | <u>\$ 102,435</u> | <u>\$ 3,567,725</u> | <u>\$ -</u> | <u>\$ 2,046,615</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

| | 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 | 403,985 | 529,253 | - | 444,540 | 6,068 | 38,020 | 255,988 | - |
| Other Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Intergovernmental - Federal | - | - | - | - | - | - | - | - |
| Interest | 3,002 | - | 7,115 | 2,002 | 877 | 2,397 | 6,231 | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Total Revenues | <u>406,987</u> | <u>529,253</u> | <u>7,115</u> | <u>446,542</u> | <u>6,945</u> | <u>40,417</u> | <u>262,219</u> | <u>-</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| General Governmental | - | - | - | - | - | - | 399,393 | - |
| Public Safety | - | 1,031,992 | - | - | 12,816 | - | - | - |
| Judicial | 527,066 | - | - | 468,044 | - | 59,330 | - | - |
| Health and Welfare | - | - | - | - | - | - | - | - |
| Highway and Roads | - | - | - | - | - | - | - | - |
| Debt Service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - |
| Interest | - | 50,512 | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | <u>527,066</u> | <u>1,082,504</u> | <u>-</u> | <u>468,044</u> | <u>12,816</u> | <u>59,330</u> | <u>399,393</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (120,079) | (553,251) | 7,115 | (21,502) | (5,871) | (18,913) | (137,174) | - |
| 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 BALANCE | (120,079) | (553,251) | 7,115 | (21,502) | (5,871) | (18,913) | (137,174) | - |
| Fund Balance (Deficit) - Beginning 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> |
| FUND BALANCE (DEFICIT) - END OF YEAR | <u>\$ 216,165</u> | <u>\$ (3,925,108)</u> | <u>\$ 529,703</u> | <u>\$ 165,272</u> | <u>\$ 60,279</u> | <u>\$ 189,651</u> | <u>\$ 319,369</u> | <u>\$ (4,544)</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

| | 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 | \$ - | \$ - | \$ - | \$ 500,382 | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - | - | - | - | - | - |
| Fees, Fines, and Forfeitures | - | 120,750 | 1,000 | 435 | 1,355 | - | 214,178 | - |
| Other Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 1,091,985 | - | - | - | - |
| Intergovernmental - Federal | - | - | - | - | - | - | - | 50,000 |
| Interest | - | 5,111 | 191 | - | 171 | - | 4,905 | - |
| Miscellaneous | 1,759 | - | - | - | - | - | - | - |
| Total Revenues | <u>1,759</u> | <u>125,861</u> | <u>1,191</u> | <u>1,592,802</u> | <u>1,526</u> | <u>-</u> | <u>219,083</u> | <u>50,000</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| General Governmental | - | - | - | - | - | - | - | - |
| Public Safety | - | 311,565 | - | 2,056,043 | - | - | - | - |
| Judicial | - | - | - | - | - | - | 221,047 | - |
| Health and Welfare | - | - | - | - | - | - | - | - |
| Highway and Roads | - | - | - | - | - | - | - | - |
| Debt Service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - |
| Interest | 1,783 | - | - | 19,341 | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | 50,000 |
| Total Expenditures | <u>1,783</u> | <u>311,565</u> | <u>-</u> | <u>2,075,384</u> | <u>-</u> | <u>-</u> | <u>221,047</u> | <u>50,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (24) | (185,704) | 1,191 | (482,582) | 1,526 | - | (1,964) | - |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers In | - | - | - | 593,956 | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>593,956</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | (24) | (185,704) | 1,191 | 111,374 | 1,526 | - | (1,964) | - |
| Fund Balance (Deficit) - Beginning of Year | (131,932) | 375,818 | 13,183 | (1,235,061) | 11,697 | (77,954) | 363,872 | (29,231) |
| FUND BALANCE (DEFICIT) - END OF YEAR | <u>\$ (131,956)</u> | <u>\$ 190,114</u> | <u>\$ 14,374</u> | <u>\$ (1,123,687)</u> | <u>\$ 13,223</u> | <u>\$ (77,954)</u> | <u>\$ 361,908</u> | <u>\$ (29,231)</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

| | 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 | \$ - | \$ 1,133,097 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - | - | - | - | - | - |
| Fees, Fines, and Forfeitures | 58,251 | - | 10,000 | 6,401 | - | - | 231,645 | 302,312 |
| Other Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 67,451 | 167,918 | - | - |
| Intergovernmental - Federal | - | - | - | - | - | - | - | - |
| Interest | 227 | 67,812 | 874 | 642 | 2,456 | 1,591 | 10,948 | 6,669 |
| Miscellaneous | - | 62,582 | - | 6,360 | - | - | - | 61 |
| Total Revenues | 58,478 | 1,263,491 | 10,874 | 13,403 | 69,907 | 169,509 | 242,593 | 309,042 |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| General Governmental | - | - | - | - | - | - | - | 257,298 |
| Public Safety | - | - | - | 22,094 | 28,117 | 250,818 | - | - |
| Judicial | 61,674 | - | - | - | - | - | 74,367 | - |
| Health and Welfare | - | - | - | - | - | - | - | - |
| Highway and Roads | - | 256,415 | - | - | - | - | - | - |
| Debt Service: | | | | | | | | |
| Principal | - | - | - | - | - | - | 33,222 | - |
| Interest | - | - | - | - | - | - | 919 | - |
| Capital Outlay | - | 612,128 | - | - | 30,630 | - | - | - |
| Total Expenditures | 61,674 | 868,543 | - | 22,094 | 58,747 | 250,818 | 108,508 | 257,298 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,196) | 394,948 | 10,874 | (8,691) | 11,160 | (81,309) | 134,085 | 51,744 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers In | - | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | (100,000) | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - | (100,000) | - |
| NET CHANGE IN FUND BALANCE | (3,196) | 394,948 | 10,874 | (8,691) | 11,160 | (81,309) | 34,085 | 51,744 |
| Fund Balance (Deficit) - Beginning of Year | 16,445 | 4,616,469 | 57,241 | 51,041 | 172,732 | 163,968 | 796,773 | 494,716 |
| FUND BALANCE (DEFICIT) - END OF YEAR | \$ 13,249 | \$ 5,011,417 | \$ 68,115 | \$ 42,350 | \$ 183,892 | \$ 82,659 | \$ 830,858 | \$ 546,460 |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

| | 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 | \$ - | \$ - | \$ - | \$ 215,040 | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - | - | - | - | - | - |
| Fees, Fines, and Forfeitures | 106,006 | - | - | - | 29,508 | 39,967 | - | 25,384 |
| Other Taxes | - | 1,394,039 | - | - | - | - | - | - |
| Intergovernmental | - | - | 251,149 | - | - | - | - | - |
| Intergovernmental - Federal | - | - | - | - | - | - | - | - |
| Interest | 8,029 | 22,312 | 1,107 | - | 1,628 | 4,050 | 211 | 866 |
| Miscellaneous | 754 | - | - | 1,348 | - | - | - | - |
| Total Revenues | 114,789 | 1,416,351 | 252,256 | 216,388 | 31,136 | 44,017 | 211 | 26,250 |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| General Governmental | 41,575 | - | - | - | 32,713 | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Judicial | - | - | - | - | - | - | - | 14,616 |
| Health and Welfare | - | - | - | 260,994 | - | - | - | - |
| Highway and Roads | - | 1,384,926 | 251,149 | - | - | - | - | - |
| Debt Service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - |
| Interest | - | - | - | 366 | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | 41,575 | 1,384,926 | 251,149 | 261,360 | 32,713 | - | - | 14,616 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 73,214 | 31,425 | 1,107 | (44,972) | (1,577) | 44,017 | 211 | 11,634 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers In | - | - | - | 44,054 | - | - | - | - |
| Transfers Out | - | (55,831) | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | (55,831) | - | 44,054 | - | - | - | - |
| NET CHANGE IN FUND BALANCE | 73,214 | (24,406) | 1,107 | (918) | (1,577) | 44,017 | 211 | 11,634 |
| Fund Balance (Deficit) - Beginning of Year | 573,723 | 1,384,889 | 15,438 | 1,797 | 111,174 | 273,893 | 15,222 | 56,556 |
| FUND BALANCE (DEFICIT) - END OF YEAR | \$ 646,937 | \$ 1,360,483 | \$ 16,545 | \$ 879 | \$ 109,597 | \$ 317,910 | \$ 15,433 | \$ 68,190 |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

| | 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 | \$ - | \$ 1,087,607 | \$ - | \$ - | \$ - | \$ - | \$ 5,202,320 |
| Licenses and Permits | - | - | - | - | - | - | 3,592 |
| Fees, Fines, and Forfeitures | 13,311 | - | - | - | - | 5,300 | 3,074,744 |
| Other Taxes | - | - | - | - | - | - | 1,394,039 |
| Intergovernmental | 367,714 | - | - | - | - | - | 2,863,612 |
| Intergovernmental - Federal | 132,109 | - | - | - | - | - | 3,199,868 |
| Interest | 59 | - | 524 | 34,038 | 3,363 | 1,044 | 275,987 |
| Miscellaneous | 5 | - | - | - | 14,602 | 1,534 | 562,005 |
| Total Revenues | <u>513,198</u> | <u>1,087,607</u> | <u>524</u> | <u>34,038</u> | <u>17,965</u> | <u>7,878</u> | <u>16,576,167</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| General Governmental | 499,840 | - | - | 295,393 | - | 660 | 1,526,872 |
| Public Safety | - | - | - | - | - | - | 3,794,678 |
| Judicial | - | - | - | - | - | - | 1,464,753 |
| Health and Welfare | - | - | - | - | - | - | 4,883,994 |
| Highway and Roads | - | - | - | - | 2,214 | - | 3,613,936 |
| Debt Service: | | | | | | | |
| Principal | - | 930,000 | - | - | - | - | 1,027,451 |
| Interest | - | 154,906 | - | - | - | - | 228,617 |
| Capital Outlay | - | - | - | 333,281 | - | - | 1,617,600 |
| Total Expenditures | <u>499,840</u> | <u>1,084,906</u> | <u>-</u> | <u>628,674</u> | <u>2,214</u> | <u>660</u> | <u>18,157,901</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 13,358 | 2,701 | 524 | (594,636) | 15,751 | 7,218 | (1,581,734) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers In | - | - | - | 660,000 | - | - | 1,828,841 |
| Transfers Out | - | - | - | - | - | - | (156,221) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>660,000</u> | <u>-</u> | <u>-</u> | <u>1,672,620</u> |
| NET CHANGE IN FUND BALANCE | 13,358 | 2,701 | 524 | 65,364 | 15,751 | 7,218 | 90,886 |
| Fund Balance (Deficit) - Beginning of Year | (108,717) | 1,894 | 37,536 | 2,318,615 | 283,340 | 73,618 | 14,905,657 |
| FUND BALANCE (DEFICIT) - END OF YEAR | <u>\$ (95,359)</u> | <u>\$ 4,595</u> | <u>\$ 38,060</u> | <u>\$ 2,383,979</u> | <u>\$ 299,091</u> | <u>\$ 80,836</u> | <u>\$ 14,996,543</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS
NOVEMBER 30, 2018

| | 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 | \$ 129,002 | \$ 37,072 | \$ 893 | \$ 53,279 | \$ 5,867 | \$ 66,132 | \$ 2,669,520 | \$ 4,159 |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 1,034 | - |
| Long-Term Investments: | | | | | | | | |
| Government Bonds | - | - | - | - | - | - | 412,550 | - |
| Municipal Bonds | - | - | - | - | - | - | 1,488,056 | - |
| | <u>\$ 129,002</u> | <u>\$ 37,072</u> | <u>\$ 893</u> | <u>\$ 53,279</u> | <u>\$ 5,867</u> | <u>\$ 66,132</u> | <u>\$ 4,571,160</u> | <u>\$ 4,159</u> |
| LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,129 | \$ - | \$ - |
| Bond Deposits | 129,002 | - | - | - | - | - | 3,548,214 | - |
| Due to Other Funds | - | - | - | - | - | - | 292,281 | - |
| Due to (from) Other Fiduciary Funds | - | - | - | - | - | - | 2,172 | - |
| Trust Funds Due to (from) Others | - | 37,072 | 893 | 53,279 | 5,867 | 65,003 | 728,493 | 4,159 |
| Total Liabilities | <u>129,002</u> | <u>37,072</u> | <u>893</u> | <u>53,279</u> | <u>5,867</u> | <u>66,132</u> | <u>4,571,160</u> | <u>4,159</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Subsequent Year's Property Tax | - | - | - | - | - | - | - | - |
| | <u>\$ 129,002</u> | <u>\$ 37,072</u> | <u>\$ 893</u> | <u>\$ 53,279</u> | <u>\$ 5,867</u> | <u>\$ 66,132</u> | <u>\$ 4,571,160</u> | <u>\$ 4,159</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | 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 | \$ 59,600 | \$ 201,035 | \$ 33,254 | \$ 40,965 | \$ 873,788 | \$ 553,668 | \$ 486,556 | \$ 650,025 |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | 180,378 | 8,269 | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Long-Term Investments: | | | | | | | | |
| Government Bonds | - | - | - | - | - | - | - | - |
| Municipal Bonds | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 59,600</u> | <u>\$ 381,413</u> | <u>\$ 41,523</u> | <u>\$ 40,965</u> | <u>\$ 873,788</u> | <u>\$ 553,668</u> | <u>\$ 486,556</u> | <u>\$ 650,025</u> |
| LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 59,600 | \$ 177,663 | \$ - | \$ - | \$ 873,788 | \$ 554,081 | \$ - | \$ 650,025 |
| Bond Deposits | - | - | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Due to (from) Other Fiduciary Funds | - | - | - | - | - | - | (13,384) | - |
| Trust Funds Due to (from) Others | - | 23,750 | 33,254 | 40,965 | - | (413) | 499,940 | - |
| Total Liabilities | <u>59,600</u> | <u>201,413</u> | <u>33,254</u> | <u>40,965</u> | <u>873,788</u> | <u>553,668</u> | <u>486,556</u> | <u>650,025</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Subsequent Year's Property Tax | - | 180,000 | 8,269 | - | - | - | - | - |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 59,600</u> | <u>\$ 381,413</u> | <u>\$ 41,523</u> | <u>\$ 40,965</u> | <u>\$ 873,788</u> | <u>\$ 553,668</u> | <u>\$ 486,556</u> | <u>\$ 650,025</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | 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 | Current Year Real Estate Tax Levy Fund |
|--|-------------------------|---------------------------|--|--------------------------------|-----------------------------|--|--|---|
| ASSETS | | | | | | | | |
| Cash and Short-Term Investments | \$ 17,851 | \$ 46,604 | \$ 259,659 | \$ 8,187 | \$ - | \$ 513,862 | \$ 13,791 | \$ - |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - |
| Other | 2,400 | 522 | - | - | - | 112,700 | - | - |
| Long-Term Investments: | | | | | | | | |
| Government Bonds | - | - | - | - | - | - | - | - |
| Municipal Bonds | - | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 20,251</u> | <u>\$ 47,126</u> | <u>\$ 259,659</u> | <u>\$ 8,187</u> | <u>\$ -</u> | <u>\$ 626,562</u> | <u>\$ 13,791</u> | <u>\$ -</u> |
| LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 80,078 | \$ - | \$ - |
| Bond Deposits | - | - | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Due to (from) Other Fiduciary Funds | - | - | (44,692) | - | 9 | - | - | 13,349 |
| Trust Funds Due to (from) Others | 20,251 | 47,126 | 304,351 | 8,187 | (9) | 546,484 | 13,791 | (13,349) |
| Total Liabilities | <u>20,251</u> | <u>47,126</u> | <u>259,659</u> | <u>8,187</u> | <u>-</u> | <u>626,562</u> | <u>13,791</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Subsequent Year's Property Tax | - | - | - | - | - | - | - | - |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 20,251</u> | <u>\$ 47,126</u> | <u>\$ 259,659</u> | <u>\$ 8,187</u> | <u>\$ -</u> | <u>\$ 626,562</u> | <u>\$ 13,791</u> | <u>\$ -</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | Real Estate Penalty 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 | \$ - | \$ 8,755 | \$ 278,084 | \$ - | \$ 9,284 | \$ 604,146 | \$ 25,136 | \$ 605,143 |
| Receivables, Net: | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Long-Term Investments: | | | | | | | | |
| Government Bonds | - | - | - | - | - | - | - | - |
| Municipal Bonds | - | - | - | - | - | - | - | - |
| Total Assets | \$ - | \$ 8,755 | \$ 278,084 | \$ - | \$ 9,284 | \$ 604,146 | \$ 25,136 | \$ 605,143 |
| LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 585,167 | \$ 25,136 | \$ 535 |
| Bond Deposits | - | - | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Due to (from) Other Fiduciary Funds | 35 | - | (2,170) | 44,692 | (9) | - | - | - |
| Trust Funds Due to (from) Others | (35) | 8,755 | 280,254 | (44,692) | 9,293 | 18,979 | - | 604,608 |
| Total Liabilities | - | 8,755 | 278,084 | - | 9,284 | 604,146 | 25,136 | 605,143 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Subsequent Year's Property Tax | - | - | - | - | - | - | - | - |
| Total Liabilities and Deferred Inflows of Resources | \$ - | \$ 8,755 | \$ 278,084 | \$ - | \$ 9,284 | \$ 604,146 | \$ 25,136 | \$ 605,143 |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)
NOVEMBER 30, 2018

| | Sheriff's Evidence Cash | SCCDS | CIEG State Forfeiture Fund | Lakewind SSA Fund | Hostage Negotiation Team | Sheriff Auxiliary Patrol | Total |
|--|-------------------------------|-------------------|-------------------------------------|-------------------------|--------------------------------|--------------------------------|----------------------|
| ASSETS | | | | | | | |
| Cash and Short-Term Investments | \$ 84,654 | \$ 364,890 | \$ 172,772 | \$ 7,146 | \$ 449 | \$ 4,903 | \$ 8,890,131 |
| Receivables, Net: | | | | | | | |
| Property Taxes | - | - | - | 4,800 | - | - | 193,447 |
| Other | - | - | - | - | - | - | 116,656 |
| Long-Term Investments: | | | | | | | |
| Government Bonds | - | - | - | - | - | - | 412,550 |
| Municipal Bonds | - | - | - | - | - | - | 1,488,056 |
| | <u>84,654</u> | <u>364,890</u> | <u>172,772</u> | <u>11,946</u> | <u>449</u> | <u>4,903</u> | <u>11,100,840</u> |
| Total Assets | <u>\$ 84,654</u> | <u>\$ 364,890</u> | <u>\$ 172,772</u> | <u>\$ 11,946</u> | <u>\$ 449</u> | <u>\$ 4,903</u> | <u>\$ 11,100,840</u> |
| LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 84,641 | \$ - | \$ 755 | \$ - | \$ - | \$ - | \$ 3,092,598 |
| Bond Deposits | - | - | - | - | - | - | 3,677,216 |
| Due to Other Funds | - | - | - | - | - | - | 292,281 |
| Due to (from) Other Fiduciary Funds | - | - | - | - | - | - | 2 |
| Trust Funds Due to (from) Others | 13 | 364,890 | 172,017 | 7,146 | 449 | 4,903 | 3,845,674 |
| Total Liabilities | <u>84,654</u> | <u>364,890</u> | <u>172,772</u> | <u>7,146</u> | <u>449</u> | <u>4,903</u> | <u>10,907,771</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Subsequent Year's Property Tax | - | - | - | 4,800 | - | - | 193,069 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>4,800</u> | <u>-</u> | <u>-</u> | <u>193,069</u> |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 84,654</u> | <u>\$ 364,890</u> | <u>\$ 172,772</u> | <u>\$ 11,946</u> | <u>\$ 449</u> | <u>\$ 4,903</u> | <u>\$ 11,100,840</u> |

SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF NET POSITION (DEFICIT) – COMPONENT UNITS
NOVEMBER 30, 2018

| | Emergency Telephone Systems Board Fund | Regional Planning Commission Fund | Land of Lincoln Workforce Alliance | Total |
|--|---|--|---|---------------------|
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and Short-Term Investments | \$ 4,428,049 | \$ 156,568 | \$ - | \$ 4,584,617 |
| Other Receivables | 759,489 | 192,816 | 204,224 | 1,156,529 |
| Due from Component Units | 49,607 | - | - | 49,607 |
| Capital Assets, Net | <u>1,849,287</u> | <u>5,412</u> | - | <u>1,854,699</u> |
| Total Assets | <u>7,086,432</u> | <u>354,796</u> | <u>204,224</u> | <u>7,645,452</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred Amount Related to Pension Liability | 147,474 | 250,482 | 250,372 | 648,328 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable and Accrued Expenses | 49,628 | 1,617 | 87,181 | 138,426 |
| Accrued Wages | 9,891 | 16,062 | 17,162 | 43,115 |
| Due to Component Units | - | - | 49,607 | 49,607 |
| Unearned Revenue | - | - | - | - |
| Long-Term Liabilities: | | | | |
| Net Pension Liability | 197,348 | 359,143 | 330,073 | 886,564 |
| Total OPEB Liability | 49,575 | 73,883 | 74,661 | 198,119 |
| Accrued Compensated Absences | <u>44,445</u> | <u>64,121</u> | <u>46,288</u> | <u>154,854</u> |
| Total Liabilities | <u>350,887</u> | <u>514,826</u> | <u>604,972</u> | <u>1,470,685</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred Amount Related to Pension Liability | 231,841 | 267,404 | 274,688 | 773,933 |
| Deferred Amount Related to OPEB Liability | <u>4,766</u> | <u>7,102</u> | <u>7,177</u> | <u>19,045</u> |
| | <u>236,607</u> | <u>274,506</u> | <u>281,865</u> | <u>792,978</u> |
| NET POSITION (DEFICIT) | | | | |
| Investment in Capital Assets | 1,849,287 | 5,412 | - | 1,854,699 |
| Unrestricted (Deficit) | <u>4,797,125</u> | <u>(189,466)</u> | <u>(432,241)</u> | <u>4,175,418</u> |
| Total Net Position (Deficit) | <u>\$ 6,646,412</u> | <u>\$ (184,054)</u> | <u>\$ (432,241)</u> | <u>\$ 6,030,117</u> |

**SANGAMON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION (DEFICIT) – COMPONENT UNITS
YEAR ENDED NOVEMBER 30, 2018**

| | Emergency Telephone Systems Board Fund | Regional Planning Commission Fund | Land of Lincoln Workforce Alliance | Total |
|--|---|--|---|---------------------|
| REVENUES | | | | |
| Fees, Fines, and Forfeitures | \$ 3,155,187 | \$ 140,089 | \$ - | \$ 3,295,276 |
| Intergovernmental | - | 492,134 | - | 492,134 |
| Intergovernmental - Federal | - | 320,130 | 2,870,104 | 3,190,234 |
| Interest | 40,632 | 2,592 | 880 | 44,104 |
| Other | 20 | 81,344 | 55,637 | 137,001 |
| Total Revenues | <u>3,195,839</u> | <u>1,036,289</u> | <u>2,926,621</u> | <u>7,158,749</u> |
| EXPENSES | | | | |
| General and Administrative | 88,249 | 1,018,266 | 2,940,634 | 4,047,149 |
| Public Safety | 1,540,230 | - | - | 1,540,230 |
| Depreciation | 404,015 | 1,348 | - | 405,363 |
| Total Expenses | <u>2,032,494</u> | <u>1,019,614</u> | <u>2,940,634</u> | <u>5,992,742</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | 1,163,345 | 16,675 | (14,013) | 1,166,007 |
| Net Position (Deficit), As Restated - Beginning of Year | <u>5,483,067</u> | <u>(200,729)</u> | <u>(418,228)</u> | <u>4,864,110</u> |
| NET POSITION (DEFICIT) - END OF YEAR | <u>\$ 6,646,412</u> | <u>\$ (184,054)</u> | <u>\$ (432,241)</u> | <u>\$ 6,030,117</u> |