

Sangamon County, Illinois

Annual Financial Report
November 30, 2016

Sangamon County, Illinois

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RSM US LLP

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2016, 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.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2016, 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.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the Net Pension Liability and Related Ratios – Last Two Calendar Years, the Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate, the Schedule of Employer Contributions – Last Two Calendar Years, the Schedule of Funding Progress – Other Postemployment Benefits (OPEB) and budgetary comparison information on pages 40 through 49 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 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 and individual fund financial statements and schedule of appropriations listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedule of appropriations 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 28, 2017, 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 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 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.

RSM US LLP

Springfield, Illinois
June 28, 2017

Sangamon County, Illinois

Statement of Net Position
November 30, 2016

	Primary Governmental Activities	Component Units
Assets		
Current assets:		
Cash and short-term investments	\$ 29,799,593	\$ 3,175,855
Receivables, net:		
Property taxes (less allowance of \$239,369)	30,213,229	-
Other	7,444,630	1,174,498
Due from fiduciary funds	345,191	-
Due from component unit	81,158	-
Inventories	1,197,726	-
Prepaid contracts	31,222	79,986
Land	4,590,444	-
Construction in progress	53,669	-
Capital assets, net	69,304,268	2,660,261
Total assets	143,061,130	7,090,600
Deferred Outflows of Resources		
Pensions	20,825,331	839,774
Total deferred outflows of resources	20,825,331	839,774
Liabilities		
Current liabilities:		
Accounts payable and accrued expenses	1,786,794	152,535
Accrued interest	457,196	-
Accrued wages	2,626,323	117,086
Due to primary government	-	81,158
Long-term liabilities:		
Self-insurance payable:		
Due within one year	491,294	-
Due in more than one year	125,413	-
Net other postemployment benefit (OPEB) obligation:		
Due within one year	578,415	-
Due in more than one year	5,536,713	-
Accrued compensated absences:		
Due within one year	1,527,461	71,532
Due in more than one year	4,582,383	214,597
Long-term debt:		
Due within one year	1,574,540	-
Due in more than one year	18,180,941	-
Net pension liability	41,158,818	1,515,100
Total liabilities	78,626,291	2,152,008
Deferred Inflows of Resources		
Property taxes levied in current year to finance the next year	30,065,283	-
Pensions	2,921,606	169,672
Escrow payments and bond interest subsidy received	154,475	-
Total deferred inflows of resources	33,141,364	169,672
Net Position		
Net investment in capital assets	61,307,900	2,660,261
Restricted for:		
Self-funded insurance	12,457,386	-
Special projects	24,856,687	-
Unrestricted (deficit)	(46,503,167)	2,948,433
Total net position	\$ 52,118,806	\$ 5,608,694

See notes to basic financial statements.

Sangamon County, Illinois

Balance Sheet – Governmental Funds
November 30, 2016

	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	\$ 13,599,115	\$ 1,550	\$ -	\$ 7,245,483	\$ 8,953,445	\$ 29,799,593
Receivables, net:						
Property taxes (less allowance of \$239,369)	18,674,217	1,658,954	4,851,410	-	5,028,648	30,213,229
Other	3,873,961	1,728,045	-	236,325	1,606,299	7,444,630
Due from other funds	203,206	-	-	-	10,154,288	10,357,494
Due from fiduciary funds	193,236	-	-	-	151,955	345,191
Due from component units	-	-	-	-	81,158	81,158
Inventories	36,490	-	-	1,025,331	135,905	1,197,726
Prepaid contracts	31,222	-	-	-	-	31,222
Total assets	\$ 36,611,447	\$ 3,388,549	\$ 4,851,410	\$ 8,507,139	\$ 26,111,698	\$ 79,470,243
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)						
Liabilities:						
Accounts payable and accrued expenses	\$ 1,082,829	\$ 160,192	\$ -	\$ 103,365	\$ 440,408	\$ 1,786,794
Accrued wages	1,927,930	299,247	16,479	86,137	296,530	2,626,323
Self-insurance payable	275,552	-	-	-	-	275,552
Due to other funds	-	5,226,456	203,206	-	4,927,832	10,357,494
Total liabilities	3,286,311	5,685,895	219,685	189,502	5,664,770	15,046,163
Deferred Inflows of Resources:						
Unavailable revenue	-	501,569	-	-	520,271	1,021,840
Property taxes levied in current year to finance the next year	18,583,469	1,650,611	4,827,032	-	5,004,171	30,065,283
Escrow payments and bond interest subsidy received	154,475	-	-	-	-	154,475
Total deferred inflows of resources	18,737,944	2,152,180	4,827,032	-	5,524,442	31,241,598
Fund Balances (Deficits):						
Nonspendable	67,712	-	-	1,025,331	135,905	1,228,948
Restricted for:						
Special projects	898,541	-	-	7,292,306	16,665,840	24,856,687
Committed	12,457,386	-	-	-	-	12,457,386
Assigned	-	-	-	-	2,921,595	2,921,595
Unassigned	1,163,553	(4,449,526)	(195,307)	-	(4,800,854)	(8,282,134)
Total fund balances (deficits)	14,587,192	(4,449,526)	(195,307)	8,317,637	14,922,486	33,182,482
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 36,611,447	\$ 3,388,549	\$ 4,851,410	\$ 8,507,139	\$ 26,111,698	\$ 79,470,243

See notes to basic financial statements.

Sangamon County, Illinois

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2016

Total fund balances - governmental funds	\$ 33,182,482
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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.

Total capital assets, net	73,948,381
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Deferred outflows of resources related to pensions are not reported in the
governmental funds since they do not provide current financial resources.

Total deferred outflows of resources	20,825,331
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Deferred inflows of resources related to pensions are not reported in the
governmental funds since they do not use current financial resources.

Total deferred inflows of resources	(2,921,606)
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Revenues in the Statement of Activities that do not provide current
financial resources are deferred inflows of resources in the governmental
funds.

Total revenues	1,021,840
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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 governmental funds. These
activities consist of:

Governmental lease obligations	\$ 784,989	
Bonds payable	18,515,000	
Mortgage loan	455,492	
Accrued interest	457,196	
Compensated absences - governmental activity	6,109,844	
Self-insurance payable	341,155	
Net pension liability	41,158,818	
Accrued other postemployment benefits	6,115,128	
Total long-term liabilities	<u>6,115,128</u>	<u>(73,937,622)</u>

Net position of governmental activities	<u>\$ 52,118,806</u>
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See notes to basic financial statements.

Sangamon County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) –
 Governmental Funds
 Year Ended November 30, 2016

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Intra-Activity Eliminations	Total Governmental Funds
Revenues:							
Property taxes	\$ 18,151,388	\$ 1,668,776	\$ 4,876,139	\$ -	\$ 4,895,863	\$ -	\$ 29,592,166
Licenses and permits	363,785	552,924	-	-	5,703	-	922,412
Fees, fines and forfeitures	5,819,706	2,791,203	-	-	3,196,535	-	11,807,444
Sales and use taxes	9,231,637	-	-	-	-	-	9,231,637
Other taxes	4,276,983	-	-	3,103,036	1,395,153	-	8,775,172
Intergovernmental	3,612,225	-	22,737	66,666	1,229,681	-	4,931,309
Intergovernmental - federal	1,091,953	4,833,185	-	-	4,418,151	-	10,343,289
Interest	1,083,016	-	-	4,218	19,506	-	1,106,740
Self-funded health insurance	4,902,327	-	-	-	-	(1,751,109)	3,151,218
Miscellaneous	914,219	68,366	-	-	510,789	-	1,493,374
Total revenues	49,447,239	9,914,454	4,898,876	3,173,920	15,671,381	(1,751,109)	81,354,761
Expenditures:							
Current:							
General government	20,613,220	-	58,294	-	1,203,293	(167,302)	21,707,505
Public safety	20,058,255	-	-	-	3,705,895	(15,639)	23,748,511
Judicial	9,495,433	-	-	-	1,311,552	(328,319)	10,478,666
Health and welfare	222,971	10,066,842	-	-	4,084,783	(815,041)	13,559,555
Highways and roads	-	-	-	2,957,264	4,209,516	(424,808)	6,741,972
Debt service:							
Principal	501,641	60,685	-	-	673,307	-	1,235,633
Interest	768,097	17,006	866	-	199,456	-	985,425
Capital outlay	597,224	7,795	-	-	973,246	-	1,578,265
Total expenditures	52,256,841	10,152,328	59,160	2,957,264	16,361,048	(1,751,109)	80,035,532
Excess (deficiency) of revenues over expenditures	(2,809,602)	(237,874)	4,839,716	216,656	(689,667)	-	1,319,229
Other financing sources (uses):							
Capital lease proceeds	396,245	-	-	-	-	-	396,245
Transfers in	5,068,458	121,250	-	-	1,889,464	(7,079,172)	-
Transfers out	(1,321,250)	(60,000)	(5,008,458)	(475,457)	(214,007)	7,079,172	-
Total other financing sources (uses)	4,143,453	61,250	(5,008,458)	(475,457)	1,675,457	-	396,245
Net change in fund balances	1,333,851	(176,624)	(168,742)	(258,801)	985,790	-	1,715,474
Fund balances (deficits):							
December 1, 2015	13,253,341	(4,272,902)	(26,565)	8,576,438	13,936,696	-	31,467,008
November 30, 2016	\$ 14,587,192	\$ (4,449,526)	\$ (195,307)	\$ 8,317,637	\$ 14,922,486	\$ -	\$ 33,182,482

See notes to basic financial statements.

Sangamon County, Illinois

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
Year Ended November 30, 2016**

Net change in fund balances - total governmental funds \$ 1,715,474

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	\$ 1,578,265	
Contributed capital	333,450	
Depreciation expense	<u>(6,592,334)</u>	(4,680,619)

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	(179,089)	
Gain on disposition of capital assets	<u>178,492</u>	(597)

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

Debt issued:		
Leases payable		(396,245)

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

Repayments:		
General obligation bonds	980,000	
Capital lease obligations	194,948	
Mortgage loan	<u>60,685</u>	1,235,633

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. 996,371

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:

Construction in progress	(47,534)	
Accrued compensated absences	(245,833)	
Net pension liability	(2,598,473)	
Self-insurance payable	101,409	
Net other postemployment benefit (OPEB) obligation	(1,140,795)	
Accrued interest	<u>5,802</u>	<u>(3,925,424)</u>

Change in net position of governmental activities \$ (5,055,407)

See notes to basic financial statements.

Sangamon County, Illinois

**Statement of Fiduciary Net Position – Agency Funds
November 30, 2016**

Assets

Cash and short-term investments	\$ 7,478,711
Long-term investments:	
Government bonds	176,362
Municipal bonds	1,691,400
Receivables, net:	
Property taxes	191,072
Other	42,962
Total assets	<u>9,580,507</u>

Liabilities

Accounts payable and accrued expenses	2,638,304
Bond deposits	3,119,409
Refunds and restitutions	62,195
Due to other funds	345,191
Trust funds due others	3,230,013
Total liabilities	<u>9,395,112</u>

Deferred Inflows of Resources

Property taxes levied in current year to finance the next year	185,395
Total liabilities and deferred inflows of resources	<u>9,580,507</u>

Net Position	<u>\$ -</u>
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See notes to basic financial statements.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

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

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

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

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

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

Discretely presented component units: The Springfield-Sangamon County Regional Planning Commission (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

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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 funds are included in the County's General Fund for reporting purposes: Liability Insurance Fund, Self-Insured Fund and the Bond Certificate Fund.

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

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

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

Fiduciary Funds

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

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

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

Budgets and Budgetary Accounting

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

Budgets are prepared on the modified accrual basis of accounting.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Alternative control over spending activities of these funds is achieved through the applicable grant or allotment application process, as well as monitoring efforts of appropriate committees of the Board of Sangamon County. The County Board is authorized to transfer budgeted amounts between line items. Unexpended appropriations lapse at the end of each fiscal year.

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2016.

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. Investments are stated at fair value, except for short-term investments, which are reported at amortized cost.

Inventories and prepaid expenses: Inventories for all governmental funds are stated at cost determined on the first-in, first-out basis of accounting.

Inventories are recorded as expenditures when consumed rather than when purchased.

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

Capital assets: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental columns in the government-wide financial statements. The capitalization threshold for infrastructure is \$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 estimated fair value at the date of donation.

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

Long-term obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, are recognized as expenditures in government-wide financial statements.

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

Compensated absences: County employees 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.

Pensions: In accordance with the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense have been recognized in the government-wide financial statements.

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of service and the plans' fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liabilities.

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, pension expense and expenditures associated with the County's contribution requirements, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported within the separately issued plan financial statements. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with terms of the plan. Investments are reported at fair value.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

In the governmental fund financial statements, pension expenditures represent amounts paid to the pension plan and the change between the beginning and ending balances of amounts owed to the plan for contributions.

Deferred inflows and outflows of resources: At times, the County enters into transactions during one period that result in the utilization (outflow) or acquisition (inflow) of resources applicable to future periods. Such transactions are appropriately recognized as deferred inflows or outflows of resources on the government-wide statement of net position and governmental funds balance sheets.

Equity Classification:

Government-Wide Statements:

Net position is classified and displayed in three components:

Net investment in capital assets - Consists of capital assets, including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of bonds, notes, or other borrowings, that are attributable to the acquisition, construction or improvements of those assets.

Restricted - Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

It is the County's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements:

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the County Board through approval of resolutions. Committed fund balance can be assigned for other uses only by similar action of the County Board. Assigned fund balances are limitations imposed by a designee of the County Board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the County to generally consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the County that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts. In both instances, when a proposed expenditure is made with specific balances identified as the source of the funding, that specific fund balance will be used.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Property Tax Calendar

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

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

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

Note 2. Deposits and Investments

Following is a reconciliation of deposits and investments as of November 30, 2016:

	Primary Government	Component Units	Total
Statement of Net Position:			
Cash and short-term investments	\$ 29,799,593	\$ 3,175,855	\$ 32,975,448
Statement of Fiduciary Net Position:			
Cash and short-term investments	7,478,711	-	7,478,711
Long-term investments:			
Government bonds	176,362	-	176,362
Municipal bonds	1,691,400	-	1,691,400
Total	\$ 39,146,066	\$ 3,175,855	\$ 42,321,921

Cash and short-term investments:		
Bank deposits (checking, savings or certificates of deposit)		\$ 5,181,138
The Illinois Funds		7,024,648
Money market funds		28,237,008
Cash on hand		11,365
		<u>40,454,159</u>
Long-term investments:		
Government and municipal bonds		<u>1,867,762</u>
Total		\$ 42,321,921

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

The County has \$7,024,648 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 – Deposits. Deposits are exposed to custodial credit risk if they are not covered by depository insurance or collateralized by bank assets. As of November 30, 2016, none of the County's total bank balance of \$6,352,582 (total book balance of \$5,175,447) was exposed to custodial credit risk as the deposits were either (1) guaranteed by FDIC Insurance or (2) collateralized with investments held by the bank in the County's name.

Custodial Credit Risk – Short-Term Investments. The County's short-term investments consisted of \$7,024,648 held in The Illinois Funds, which is an external local government investment pool, and \$28,237,008 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. As of November 30, 2016, the County's short-term investments were not exposed to custodial credit risk as they were held in the County's name.

Custodial Credit Risk – Long-Term Investments. The County's long-term investments consisted of \$176,362 in government bonds and \$1,691,400 in municipal bonds as of November 30, 2016. 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, 2016, because all investments are held by the County's agent in the County's name.

Credit Risk – Short-Term Investments. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of November 30, 2016, the County had no concentration of credit risk.

Credit Risk – Long-Term 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, 2016, as valued by Moody's Investors Service and/or Standard & Poor's.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Type of Investment	Rating	Amount
U.S. Government bonds	No Ratings	\$ 176,362
U.S. Municipal bonds	A1	\$ 25,092
	A2/A+	15,540
	A2/A	171,414
	A2/AA	280,522
	A3/A	25,668
	A3/AA	52,890
	AA1/AA	131,499
	AAA/AAA	55,102
	BAA1/A	115,718
	AA2	50,310
	AA3/AA	113,611
	N/A/A-	47,019
	N/A/A	56,639
	N/A/AA	248,213
	A	10,593
	A-	45,020
	AA	216,769
	AA-	29,781
		\$ 1,691,400

Interest Rate Risk – Short-Term Investments. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. As of November 30, 2016, 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. Credit interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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, 2016, using the segmented time distribution method:

Type of Investment	Investment Maturities (Years)				Fair Value
	Less Than 1	1-5	6-10	More Than 10	
Government bonds	\$ -	\$ -	\$ -	\$ 176,362	\$ 176,362
Municipal bonds	25,246	1,248,490	417,664	-	1,691,400

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, 2016:

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Investments by fair value level	Totals	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt securities				
Government bonds	\$ 176,362	\$ -	\$ 176,362	\$ -
Municipal bonds	1,691,400	-	1,691,400	-
Total debt securities	<u>1,867,762</u>	<u>-</u>	<u>1,867,762</u>	<u>-</u>
Total investments by fair value level	<u>\$ 1,867,762</u>	<u>\$ -</u>	<u>\$ 1,867,762</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, 2016, was as follows:

	Balance, December 1, 2015	Additions	Retirements and Transfers	Balance, November 30, 2016
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 4,403,195	\$ 187,749	\$ (500)	\$ 4,590,444
Construction in progress	210,268	176,440	(333,039)	53,669
Total capital assets not being depreciated	<u>4,613,463</u>	<u>364,189</u>	<u>(333,539)</u>	<u>4,644,113</u>
Capital assets being depreciated:				
Land improvements	4,134,869	-	-	4,134,869
Buildings	58,195,960	106,102	-	58,302,062
Buildings improvements	7,067,231	313,477	-	7,380,708
Vehicles	5,026,869	1,250,753	(414,879)	5,862,743
Maintenance equipment	5,179,426	42,858	(363,220)	4,859,064
Infrastructure	99,943,728	-	-	99,943,728
Office equipment	1,462,065	7,795	(16,850)	1,453,010
Computer equipment	6,181,900	8,987	(86,700)	6,104,187
Software	445,710	-	-	445,710
Other equipment	848,488	103,059	(23,762)	927,785
Total capital assets being depreciated	<u>188,486,246</u>	<u>1,833,031</u>	<u>(905,411)</u>	<u>189,413,866</u>
Less accumulated depreciation for:				
Land improvements	532,763	195,627	-	728,390
Buildings	26,316,161	1,321,694	-	27,637,855
Buildings improvements	1,633,825	482,047	-	2,115,872
Vehicles	3,794,349	411,357	(414,879)	3,790,827
Maintenance equipment	3,355,521	304,324	(363,123)	3,296,722
Infrastructure	71,119,437	3,422,023	-	74,541,460
Office equipment	964,734	51,578	(16,850)	999,462
Computer equipment	5,605,231	326,796	(86,700)	5,845,327
Software	390,961	12,797	-	403,758
Other equipment	709,596	64,091	(23,762)	749,925
Total accumulated depreciation	<u>114,422,578</u>	<u>6,592,334</u>	<u>(905,314)</u>	<u>120,109,598</u>
Total capital assets being depreciated, net	<u>74,063,668</u>	<u>(4,759,303)</u>	<u>(97)</u>	<u>69,304,268</u>
Governmental activities capital assets, net	<u>\$ 78,677,131</u>	<u>\$ (4,395,114)</u>	<u>\$ (333,636)</u>	<u>\$ 73,948,381</u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

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

Governmental Activities:	
General government	\$ 1,145,702
Public safety	868,543
Judicial	464,779
Health and welfare	47,863
Highways and roads	<u>4,065,447</u>
	<u><u>\$ 6,592,334</u></u>

Activity for the capital assets of the component units for the year ended November 30, 2016, was as follows:

	Balance, December 1, 2015	Additions	Retirements	Balance, November 30, 2016
Capital assets being depreciated:				
Building	\$ 3,012,349	\$ -	\$ -	\$ 3,012,349
Equipment	2,540,032	26,289	(9,999)	2,556,322
Total capital assets being depreciated	<u>5,552,381</u>	<u>26,289</u>	<u>(9,999)</u>	<u>5,568,671</u>
Less accumulated depreciation for:				
Building	1,226,727	120,824	-	1,347,551
Equipment	1,202,875	367,983	(9,999)	1,560,859
Total accumulated depreciation	<u>2,429,602</u>	<u>488,807</u>	<u>(9,999)</u>	<u>2,908,410</u>
Total capital assets being depreciated, net	<u>3,122,779</u>	<u>(462,518)</u>	<u>-</u>	<u>2,660,261</u>
Component unit capital assets, net	<u><u>\$ 3,122,779</u></u>	<u><u>\$ (462,518)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,660,261</u></u>

The County has entered into two agreements to lease equipment and vehicles. At November 30, 2016, the remaining capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Asset Class	Amount
Vehicles	\$ 824,382
Equipment	260,687
	<u>1,085,069</u>
Accumulated depreciation	200,003
	<u><u>\$ 885,066</u></u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

The County has entered into construction agreements for highways and roads. At November 30, 2016, outstanding commitments were approximately \$1,375,000.

Note 4. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2016, was as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Pension Code Fund	\$ 203,206
Other Governmental Funds	County Health Fund	5,226,456
Other Governmental Funds	Other Governmental Funds	4,927,832
		<u>10,357,494</u>
General Fund	Fiduciary Funds	193,236
Other Governmental Funds	Fiduciary Funds	151,955
		<u>345,191</u>
		<u>\$ 10,702,685</u>

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

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, 2016.

Note 5. Long-Term Liabilities and Short-Term Debt

Long-term liabilities activity for the year ended November 30, 2016, was as follows:

	Outstanding as of December 1, 2015	Additions	Reductions	Outstanding as of November 30, 2016	Due within one year
Governmental activities:					
Bonds payable:					
General obligation bonds - construction	\$ 11,785,000	\$ -	\$ (385,000)	\$ 11,400,000	\$ 425,000
General obligation bonds - tort liability	7,710,000	-	(595,000)	7,115,000	760,000
Capital lease obligations	583,692	396,245	(194,948)	784,989	327,850
Mortgage loan	516,177	-	(60,685)	455,492	61,690
Net OPEB obligation	4,974,333	1,681,448	(540,653)	6,115,128	578,415
Self-insurance payable:					
Employee health insurance	297,520	5,586,307	(5,608,275)	275,552	275,552
Other insurance reserve	442,564	221,236	(322,645)	341,155	215,742
Net pension liability	32,921,616	19,741,007	(11,503,805)	41,158,818	-
Compensated absences	5,864,011	271,819	(25,986)	6,109,844	1,527,461
	<u>\$ 65,094,913</u>	<u>\$ 27,898,062</u>	<u>\$ (19,236,997)</u>	<u>\$ 73,755,978</u>	<u>\$ 4,171,710</u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 5. Long-Term Liabilities and Short-Term Debt (Continued)

Total general obligation bonds payable reported on the government-wide Statement of Net Position at November 30, 2016, are comprised of the following individual issues:

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 percent to 7.20 percent (before the federal subsidy) \$11,400,000

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 percent through December 15, 2018 to the five-year treasury rate plus 150 basis points thereafter \$ 7,115,000

General obligation bonds - construction. The County issued general obligation bonds to provide general funds for acquisition and construction. General obligation bonds have been issued for governmental activities. During the year ended November 30, 2010, the County issued \$12,970,000 of general obligation bonds for capital improvements; no refunding general obligation bonds were issued during the current year.

The 2010 capital improvement bonds are Build America Bonds and Recovery Zone Economic Development Bonds that provide for 35 percent federal subsidy on the total interest requirements. The interest is paid to the County on a semiannual basis corresponding with the interest payment dates to the bondholders. The interest requirements for this bond in the accompanying schedule of maturities are shown at the gross amount. The remaining federal subsidy totals \$2,470,795 through the fiscal year ended November 30, 2016.

General obligation bonds - tort liability. On September 25, 2013, the County issued \$8,095,000 of general obligation bonds in order to fund potential tort liability claims against the County. The interest is paid by the County on a semiannual basis at a rate of 2.63 percent from date of issuance through December 15, 2018; and at a rate of the five-year U.S. constant maturity treasury rate plus 150 basis points from December 16, 2018 through December 15, 2022. No refunding general obligation bonds were issued during the current year.

The tort liability bonds will be supported by the County's tax levy. For levy years 2016-2017, the tax levy shall be sufficient to produce the following amounts:

Year of Levy	A Tax to Produce the Sum of
2016	\$ 937,131
2017	1,084,907

With respect to levy years beginning in 2018 through 2022, the amount of the levy shall be set for an amount sufficient to pay principal and interest on the bonds, in accordance with the five-year U.S. constant maturity treasury rate plus 150 basis points.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 5. Long-Term Liabilities and Short-Term Debt (Continued)

The County has entered into three agreements to lease equipment and vehicles, two with an interest rate of 1.23 percent and one with an interest rate of 1.12 percent. Following is a schedule of future minimum lease payments and the present value of future minimum lease payments under capital leases at November 30, 2016:

Fiscal Year Ending November 30,	Amount
Total minimum lease payments	\$ 797,252
Less amount representing interest	12,263
Present value of net minimum lease payments	<u>\$ 784,989</u>

Debt service requirements on long-term debt at November 30, 2016, were as follows:

Fiscal Year Ending November 30,	Governmental Activities					
	General Obligation Bonds		Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 1,185,000	\$ 917,738	\$ 327,850	\$ 5,368	\$ 61,690	\$ 9,262
2018	1,400,000	871,774	324,856	5,400	62,935	8,017
2019	1,620,000	868,812	132,283	1,495	64,205	6,747
2020	1,750,000	845,308	-	-	65,501	5,451
2021	2,010,000	745,928	-	-	66,823	4,129
2022-2026	5,830,000	2,464,981	-	-	134,338	4,184
2027-2030	4,720,000	710,606	-	-	-	-
	<u>\$ 18,515,000</u>	<u>\$ 7,425,147</u>	<u>\$ 784,989</u>	<u>\$ 12,263</u>	<u>\$ 455,492</u>	<u>\$ 37,790</u>

Note 6. Compensated Absences

At November 30, 2016, 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 \$6,109,844 for the primary government. Compensated absences are generally liquidated by the General Fund.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 7. Property Taxes

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

	Maximum Tax Rate	2016 Actual Rate
General Fund	N/A	0.4424
Insurance Liability Fund	N/A	0.0192
County Highway Fund	0.2000	0.0419
County Bridge Fund	0.2500	0.0105
Matching Fund	0.0500	0.0279
County Health Fund	0.0750	0.0410
Juvenile Center Fund	0.1000	0.0123
Pension Code Fund	N/A	0.1199
Veterans' Assistance Fund	0.0400	0.0053
Child Advocacy Fund	0.0040	0.0032
Extension Education Fund	0.0500	0.0044
Bond Certificate Fund	N/A	0.0232
		<u>0.7512</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, 2016, the County had \$30,065,283 of deferred inflows of resources for property taxes levied in the current year reflected in the governmental funds and \$185,395 reflected in the agency funds.

Note 8. Transfers Within the Reporting Entity

The composition of interfund transfers for the year ended November 30, 2016, was as follows:

	Transfer In	Transfer Out
Major funds:		
General	\$ 5,068,458	\$ 1,321,250
County Health	121,250	60,000
Pension Code	-	5,008,458
Motor Fuel Tax	-	475,457
Non-major governmental funds	1,889,464	214,007
Totals	<u>\$ 7,079,172</u>	<u>\$ 7,079,172</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

Note 9. Illinois Municipal Retirement Fund

IMRF Plan Description

The County's defined benefit pension plans 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 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent 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 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent 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

Note 9. Illinois Municipal Retirement Fund (Continued)

Employees Covered by Benefit Terms

As of December 31, 2015, the following employees were covered by the benefit terms:

	RP	SLEP	ECO
Retirees and Beneficiaries currently receiving benefits	569	83	12
Inactive Plan Members entitled but not yet receiving benefits	513	5	7
Active Plan Members	598	64	12
Total	1,680	152	31

Contributions – RP

As set by statute, the County's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2015 was 13.08 percent. For the fiscal year ended November 30, 2016, the County contributed \$3,703,541 to the plan. 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.

Contributions – SLEP and ECO

As set by statute, the County's SLEP and ECO Members are required to contribute 7.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2015 was 31.19 percent for SLEP and 47.32 percent for ECO. For the fiscal year ended November 30, 2016, the County contributed \$1,553,213 to SLEP and \$210,610 to ECO. 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.

Net Pension Liabilities

The County's net pension liabilities were measured as of December 31, 2015. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liabilities at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75 percent.
- **Salary Increases** were expected to be 3.75 percent to 14.50 percent, including inflation.
- The **Investment Rate of Return** was assumed to be 7.47 percent.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 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-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). 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:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Single Discount Rates

Single Discount Rates of 7.48 percent for RP, 7.46 percent for SLEP, and 7.47 percent for ECO were used to measure the total pension liabilities. The projection of cash flows used to determine these Single Discount Rates assumed that the plan members' contributions will be made at the current contribution rates, 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 Rates reflect:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50 percent for all plans, the municipal bond rate is 3.56 percent for all plans and the resulting single discount rates are 7.48 percent for RP, 7.46 percent for SLEP, and 7.47 percent for ECO.

Changes in the Net Pension Liabilities

Governmental Activities

	Pension Liability RP (A)	Pension Liability SLEP (B)	Pension Liability ECO (C)	Plan Fiduciary Net Position RP (D)	Plan Fiduciary Net Position SLEP (E)	Plan Fiduciary Net Position ECO (F)	Net Pension Liability (A,B,C) - (D,E,F)
Balances at December 31, 2014	\$ 141,888,379	\$ 62,420,777	\$ 6,554,429	\$ 123,329,937	\$ 49,597,757	\$ 5,014,275	\$ 32,921,616
Changes for the year:							
Service cost	2,808,016	938,564	127,029	-	-	-	3,873,609
Interest on the total pension liability	10,552,037	4,564,355	482,248	-	-	-	15,598,640
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	(2,277,786)	(1,373,569)	422,786	-	-	-	(3,228,569)
Changes of assumptions	190,993	77,765	-	-	-	-	268,758
Contributions - employer	-	-	-	3,383,839	1,604,395	246,746	(5,234,980)
Contributions - employees	-	-	-	1,218,245	387,710	63,709	(1,669,664)
Net investment income	-	-	-	616,649	244,441	25,037	(886,127)
Benefit payments, including refunds of employee contributions	(5,651,941)	(3,411,343)	(324,300)	(5,651,941)	(3,411,343)	(324,300)	-
Other	604,641	-	-	(292,926)	470,365	911,667	(484,465)
Net changes	6,225,960	795,772	707,763	(726,134)	(704,432)	922,859	8,237,202
Balances at December 31, 2015	\$ 148,114,339	\$ 63,216,549	\$ 7,262,192	\$ 122,603,803	\$ 48,893,325	\$ 5,937,134	\$ 41,158,818

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Component Units

	Pension Liability RP (A)	Plan Fiduciary Net Position RP (B)	Net Pension Liability RP (A) - (B)
Balances at December 31, 2014	\$ 9,072,509	\$ 7,886,083	\$ 1,186,426
Changes for the year:			
Service cost	166,892	-	166,892
Interest on the total pension liability	627,153	-	627,153
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(135,379)	-	(135,379)
Changes of assumptions	11,351	-	11,351
Contributions - employer	-	201,116	(201,116)
Contributions - employees	-	72,405	(72,405)
Net investment income	-	36,650	(36,650)
Benefit payments, including refunds of employee contributions	(335,919)	(335,919)	-
Other (net transfer)	(604,641)	(573,469)	(31,172)
Net changes	(270,543)	(599,217)	328,674
Balances at December 31, 2015	\$ 8,801,966	\$ 7,286,866	\$ 1,515,100

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

The following presents the plan's net pension liabilities, calculated using Single Discount Rates of 7.48 percent for RP, 7.46 percent for SLEP, and 7.47 percent for ECO, as well as what the plan's net pension liabilities would be if it were calculated using Single Discount Rates that are 1 percent lower or 1 percent higher:

Governmental Activities

	1% Lower	Current Discount Rate	1% Higher
RP	\$ 46,408,056	\$ 25,510,536	\$ 8,607,450
SLEP	22,811,562	14,323,224	7,353,203
ECO	2,219,702	1,325,058	581,446
Net Pension Liability	\$ 71,439,320	\$ 41,158,818	\$ 16,542,099

Component Units

	1% Lower	Current Discount Rate	1% Higher
RP	\$ 2,758,229	\$ 1,515,100	\$ 511,577
Net Pension Liability	\$ 2,758,229	\$ 1,515,100	\$ 511,577

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

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

For the year ended November 30, 2016, the County recognized RP pension expense of \$6,631,194 in the governmental activities and \$372,810 in the component units. For the year ended November 30, 2016, the County recognized SLEP pension expense of \$1,962,391 in the governmental activities and ECO pension expense of \$(631,454) in the governmental activities. At November 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Governmental Activities

	<u>Deferred Outflows of Resources</u>			Total
	RP	SLEP	ECO	
Deferred Amounts to be Recognized in Pension Expense in Future Periods				
Differences between expected and actual experience	\$ 471,902	\$ 586,164	\$ 283,757	\$ 1,341,823
Changes of assumptions	2,437,662	795,142	-	3,232,804
Net difference between projected and actual earnings on pension plan investments	7,861,661	3,144,980	346,937	11,353,578
Changes in employer proportion and differences between contributions and proportionate share of contributions	59,652	-	-	59,652
Total Deferred Amounts to be recognized in pension expense in future periods	10,830,877	4,526,286	630,694	15,987,857
Pension Contributions made subsequent to the Measurement Date	3,225,273	1,418,763	193,438	4,837,474
Total Deferred Amounts Related to Pensions	\$ 14,056,150	\$ 5,945,049	\$ 824,132	\$ 20,825,331

	<u>Deferred Inflows of Resources</u>			Total
	RP	SLEP	ECO	
Deferred Amounts to be Recognized in Pension Expense in Future Periods				
Differences between expected and actual experience	\$ 1,709,234	\$ 1,092,078	\$ 115,849	\$ 2,917,161
Changes of assumptions	-	-	4,445	4,445
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
Total Deferred Amounts to be recognized in pension expense in future periods	\$ 1,709,234	\$ 1,092,078	\$ 120,294	\$ 2,921,606

Component Units

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
	RP	RP
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 28,026	\$ 169,672
Changes of assumptions	144,775	-
Net difference between projected and actual earnings on pension plan investments	466,913	-
Changes in employer proportion and differences between contributions and proportionate share of contributions	8,507	-
Total Deferred Amounts to be recognized in pension expense in future periods	648,221	169,672
Pension Contributions made subsequent to the Measurement Date	191,553	-
Total Deferred Amounts Related to Pensions	\$ 839,774	\$ 169,672

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Governmental Activities

<u>Year Ending</u> <u>December 31</u>	<u>Deferred Outflows of Resources</u>			
	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>	<u>Total</u>
2016	\$ 3,452,034	\$ 1,283,083	\$ 229,027	\$ 4,964,144
2017	3,452,034	1,283,083	229,027	4,964,144
2018	2,189,887	1,257,527	95,699	3,543,113
2019	1,736,922	702,593	76,941	2,516,456
2020	-	-	-	-
Thereafter	-	-	-	-
Total	\$ 10,830,877	\$ 4,526,286	\$ 630,694	\$ 15,987,857

<u>Year Ending</u> <u>December 31</u>	<u>Deferred Inflows of Resources</u>			
	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>	<u>Total</u>
2016	\$ 427,308	\$ 281,492	\$ 84,643	\$ 793,443
2017	427,308	281,492	35,651	744,451
2018	427,308	281,492	-	708,800
2019	427,310	247,602	-	674,912
2020	-	-	-	-
Thereafter	-	-	-	-
Total	\$ 1,709,234	\$ 1,092,078	\$ 120,294	\$ 2,921,606

Component Units

<u>Year Ending</u> <u>December 31</u>	<u>Deferred</u>	<u>Deferred</u>
	<u>Outflows</u>	<u>Inflows</u>
	<u>of Resources</u>	<u>of Resources</u>
	<u>RP</u>	<u>RP</u>
2016	\$ 211,393	\$ 42,418
2017	211,393	42,418
2018	130,705	42,418
2019	94,730	42,418
2020	-	-
Thereafter	-	-
Total	\$ 648,221	\$ 169,672

Note 10. Other Postemployment Benefits (OPEB)

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 10. Other Postemployment Benefits (OPEB) (Continued)

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

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

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

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

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

Annual OPEB Cost and Net OPEB Obligation. For 2016, the annual OPEB cost consists of the annual required contribution plus interest on the net OPEB obligation, less the adjustment to the annual required contribution, as presented below:

Item	Law Enforcement	All Other	Total
a. Annual required contribution	\$ 1,517,974	\$ 231,861	\$ 1,749,835
b. Interest on net OPEB obligation	196,148	27,697	223,845
c. Adjustment to annual required contribution	256,073	36,159	292,232
d. Annual OPEB cost (expense) (a+b-c)	1,458,049	223,399	1,681,448
e. Contributions made	(490,079)	(50,574)	(540,653)
f. Increase in net OPEB obligation	967,970	172,825	1,140,795
g. Net OPEB obligation, beginning of year	4,358,843	615,490	4,974,333
h. Net OPEB obligation, end of year (f+g)	\$ 5,326,813	\$ 788,315	\$ 6,115,128

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 10. Other Postemployment Benefits (OPEB) (Continued)

Three-Year Trend Information for the OPEB Plan:

Fiscal Year Ended	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
11/30/2016	\$ 1,681,448	32%	\$ 6,115,128
11/30/2015	1,697,909	29%	4,974,333
11/30/2014	1,622,003	41%	3,777,029

Funded Status and Funding Progress. As of November 30, 2016, the actuarial accrued liability for benefits was \$20,900,849. The covered payroll was approximately \$22,300,357 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 94 percent.

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

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

In the actuarial valuation for the fiscal year ended November 30, 2016, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 8 percent initially, reduced to an ultimate rate of 5 percent after six years. Rates include a 2.5 percent general inflation assumption. The Unfunded Accrued Actuarial Liability is being amortized as a level dollar amount over 30 years. The actuarial valuation was prepared on a closed group basis, meaning only the existing population was considered.

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, 2015 to November 30, 2016. The specific/individual excess loss deductible for medical is \$110,000 per covered person with a maximum aggregate benefit of 115 percent of estimated claims. When a probable medical claim liability has been incurred at year-end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 11. Risk Management (Continued)

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2016, to pay these estimated claims including those incurred but not reported.

For workers' compensation, the County is a member of the Illinois Public Risk Fund.

Changes in the claims liabilities for employee health insurance in fiscal years 2016 and 2015 were:

	2016	2015
Beginning balance	\$ 297,520	\$ 261,094
Claims incurred including IBNR	5,586,307	5,803,952
Claims paid	(5,608,275)	(5,767,526)
Ending balance	<u>\$ 275,552</u>	<u>\$ 297,520</u>

Note 12. Conduit Debt

The County has approved Economic and Industrial Development Bonds totaling \$31,522,063 for several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements.

Note 13. Individual Fund Disclosures

Deficit Fund Balance: The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2016:

	Amount
Court Security	\$ (2,852,859)
Help America Vote	(4,518)
Highway Safety Project	(132,606)
Juvenile Center	(1,685,448)
Landfill Water Project	(77,495)
Local Law Enforcement Block Grant	(29,059)
Veterans' Assistance	(18,869)

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 13. Individual Fund Disclosures (Continued)

The following governmental major funds had deficit balances at November 30, 2016:

	<u>Amount</u>
County Health Fund	\$ (4,449,526)
Pension Code Fund	(195,307)

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, 2016:

	<u>Budgeted</u>	<u>Actual</u>	<u>Overexpended</u>
Major Funds:			
County Health Fund	\$ 8,422,661	\$ 10,152,328	\$ 1,729,667
Pension Code Fund	-	59,160	59,160
Non-major Funds:			
Veterans' Assistance Fund	256,939	286,363	29,424
Community Resources Fund	2,667,368	3,346,402	679,034
Child Advocacy Fund	446,380	452,097	5,717
Narcotic Forfeiture Fund	13,000	21,475	8,475
Integrated Criminal Justice System Fund	341,657	345,615	3,958
Local Law Enforcement Block Grant Fund	50,000	50,029	29
Coroner Death Certificate	2,000	3,528	1,528
DUI Fines	23,768	33,472	9,704

Note 14. Contingencies

As of November 30, 2016, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the basic financial statements of the County.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 15. Net Investment in Capital Assets

The investment in capital assets, net of related debt, at November 30, 2016, is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 73,948,381
Less:	
Capital lease obligations	(784,989)
Mortgage loan	(455,492)
Bonds - Build America and Recovery Zone Economic Development	<u>(11,400,000)</u>
Investment in capital assets, net	<u><u>\$ 61,307,900</u></u>

Note 16. Legal Debt Margin

The legal debt margin at November 30, 2016, is calculated as follows:

Equalized Assessed Valuation - 2016 Tax Extension	<u><u>\$ 4,036,290,106</u></u>
Statutory Debt Limitation (2.875% of Valuation)	\$ 116,043,341
Minus Applicable Debt:	
Series 2010 Taxable Debt Certificates	(11,400,000)
Series 2013 Taxable Debt Certificates	(7,115,000)
Capital Lease Obligations	<u>(784,989)</u>
Legal Debt Margin	<u><u>\$ 96,743,352</u></u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 17. Fund Balances

At November 30, 2016, 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:						
Prepaid contracts	\$ 31,222	\$ -	\$ -	\$ -	\$ -	\$ 31,222
Inventories	36,490	-	-	1,025,331	135,905	1,197,726
Restricted for:						
Special projects:						
Highway and roads projects	-	-	-	7,292,306	10,298,667	17,590,973
Criminal justice system project	-	-	-	-	590,030	590,030
Other fund-specific projects	898,541	-	-	-	5,777,143	6,675,684
Committed:						
Self-funded health insurance	8,522,611	-	-	-	-	8,522,611
Self-funded general liability insurance	3,934,775	-	-	-	-	3,934,775
Assigned:						
Highway and roads	-	-	-	-	910,874	910,874
Long range planning	-	-	-	-	2,010,721	2,010,721
Unassigned (deficit)	1,163,553	(4,449,526)	(195,307)	-	(4,800,854)	(8,282,134)
Total fund balances (deficit)	\$ 14,587,192	\$ (4,449,526)	\$ (195,307)	\$ 8,317,637	\$ 14,922,486	\$ 33,182,482

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Changes in the Net Pension Liability and Related Ratios (Unaudited)
 Last Two Calendar Years
 Year Ended November 30, 2016

Calendar Year Ended December 31,	RP	
	2015	2014
A. Total Pension Liability		
Service cost	\$ 2,974,908	\$ 3,105,478
Interest on the total pension liability	11,179,190	10,199,219
Changes of benefit terms	-	-
Differences between expected and actual experience of the total pension liability	(2,413,165)	985,932
Changes of assumptions	202,344	4,793,516
Benefit payments, including refunds of employee contributions	(5,987,860)	(5,483,342)
Net change in total pension liability	5,955,417	13,600,803
Total pension liability - beginning	150,960,888	137,360,085
Total pension liability - ending (A)	\$ 156,916,305	\$ 150,960,888
B. Plan Fiduciary Net Pension		
Contributions - employer	\$ 3,584,955	\$ 3,623,199
Contributions - employees	1,290,650	1,343,340
Net investment income	653,299	7,571,780
Benefit payments, including refunds of employee contributions	(5,987,860)	(5,483,342)
Other	(866,395)	(224,900)
Net change in plan fiduciary net position	(1,325,351)	6,830,077
Plan fiduciary net position - beginning	131,216,020	124,385,943
Plan fiduciary net position - ending (B)	\$ 129,890,669	\$ 131,216,020
C. Net Pension Liability - Ending (A) - (B)	\$ 27,025,636	\$ 19,744,868
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.78%	86.92%
E. Covered Valuation Payroll	\$ 27,505,127	\$ 27,338,901
F. Net Pension Liability as a Percentage of Covered Valuation Payroll	98.26%	72.22%

Note to Schedule: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Changes in the Net Pension Liability and Related Ratios (Unaudited) (Continued)
 Last Two Calendar Years
 Year Ended November 30, 2016

Calendar Year Ended December 31,	SLEP	
	2015	2014
A. Total Pension Liability		
Service cost	\$ 938,564	\$ 883,627
Interest on the total pension liability	4,564,355	4,275,505
Changes of benefit terms	-	-
Differences between expected and actual experience of the total pension liability	(1,373,569)	984,510
Changes of assumptions	77,765	1,231,658
Benefit payments, including refunds of employee contributions	(3,411,343)	(3,343,741)
Net change in total pension liability	795,772	4,031,559
Total pension liability - beginning	62,420,777	58,389,218
Total pension liability - ending (A)	\$ 63,216,549	\$ 62,420,777
B. Plan Fiduciary Net Pension		
Contributions - employer	\$ 1,604,395	\$ 1,448,631
Contributions - employees	387,710	377,741
Net investment income	244,441	2,916,989
Benefit payments, including refunds of employee contributions	(3,411,343)	(3,343,741)
Other	470,365	(380,045)
Net change in plan fiduciary net position	(704,432)	1,019,575
Plan fiduciary net position - beginning	49,597,757	48,578,182
Plan fiduciary net position - ending (B)	\$ 48,893,325	\$ 49,597,757
C. Net Pension Liability - Ending (A) - (B)	\$ 14,323,224	\$ 12,823,020
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.34%	79.46%
E. Covered Valuation Payroll	\$ 4,978,682	\$ 4,617,095
F. Net Pension Liability as a Percentage of Covered Valuation Payroll	287.69%	277.73%

Note to Schedule: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Changes in the Net Pension Liability and Related Ratios (Unaudited) (Continued)
 Last Two Calendar Years
 Year Ended November 30, 2016

Calendar Year Ended December 31,	ECO	
	2015	2014
A. Total Pension Liability		
Service cost	\$ 127,029	\$ 160,399
Interest on the total pension liability	482,248	474,274
Changes of benefit terms	-	-
Differences between expected and actual experience of the total pension liability	422,786	(278,879)
Changes of assumptions	-	(10,701)
Benefit payments, including refunds of employee contributions	(324,300)	(119,039)
Net change in total pension liability	707,763	226,054
Total pension liability - beginning	6,554,429	6,328,375
Total pension liability - ending (A)	\$ 7,262,192	\$ 6,554,429
B. Plan Fiduciary Net Pension		
Contributions - employer	\$ 246,746	\$ 302,410
Contributions - employees	63,709	55,468
Net investment income	25,037	279,753
Benefit payments, including refunds of employee contributions	(324,300)	(119,039)
Other	911,667	28,995
Net change in plan fiduciary net position	922,859	547,587
Plan fiduciary net position - beginning	5,014,275	4,466,688
Plan fiduciary net position - ending (B)	\$ 5,937,134	\$ 5,014,275
C. Net Pension Liability - Ending (A) - (B)	\$ 1,325,058	\$ 1,540,154
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.75%	76.50%
E. Covered Valuation Payroll	\$ 473,727	\$ 739,570
F. Net Pension Liability as a Percentage of Covered Valuation Payroll	279.71%	208.25%

Note to Schedule: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Employer Contributions (Unaudited)
 Last Two Calendar Years
 Year Ended November 30, 2016

	Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency/ (Excess)	Covered Valuation Payroll	Contribution as a % of Covered Valuation Payroll
RP	2015	\$ 3,597,671	\$ 3,584,955	\$ 12,716	\$ 27,505,127	13.03%
SLEP	2015	\$ 1,552,851	\$ 1,604,395	\$ (51,544)	\$ 4,978,682	32.23%
ECO	2015	\$ 224,168	\$ 246,746	\$ (22,578)	\$ 473,727	52.09%
RP	2014	\$ 3,501,021	\$ 3,623,199	\$ (122,178)	\$ 26,704,967	13.57%
SLEP	2014	\$ 1,430,449	\$ 1,448,631	\$ (18,182)	\$ 4,653,381	31.13%
ECO	2014	\$ 292,106	\$ 302,410	\$ (10,304)	\$ 618,475	48.90%

Note to Schedule: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Sangamon County, Illinois

**Required Supplementary Information
Summary of Actuarial Methods and Assumptions Used in the Calculation of
the 2015 Contribution Rate (Unaudited)
Year Ended November 30, 2016**

Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	28-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	4%
<i>Price Inflation:</i>	3%, approximate; No explicit price inflation assumption is used in this valuation
<i>Salary Increases:</i>	4.40% to 16.00%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study for the period 2008 to 2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2013, actuarial valuation; note two-year lag between valuation and rate setting.

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Funding Progress – Other Postemployment Benefits (OPEB)
 Year Ended November 30, 2016

FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (ALL) Entry Age (b)	Unfunded ALL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2016	\$0	\$20,900,849	\$20,900,849	0.00%	\$22,300,357	93.72%
11/30/2015	\$0	\$19,939,769	\$19,939,769	0.00%	\$21,703,510	91.87%
11/30/2014	\$0	\$19,742,941	\$19,742,941	0.00%	\$25,117,325	78.60%

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances –
 Budget and Actual
 General Fund
 Year Ended November 30, 2016

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 18,106,865	\$ 18,114,266	\$ 18,151,388
Licenses and permits	357,825	357,825	363,785
Fees, fines and forfeitures	6,160,769	6,160,769	5,819,706
Sales and use taxes	8,700,000	8,700,000	9,231,637
Other taxes	4,232,000	4,232,000	4,276,983
Intergovernmental	1,795,040	1,747,313	3,612,225
Intergovernmental - federal	1,176,074	1,364,402	1,091,953
Interest	866,500	866,500	1,083,016
Self-funded health insurance	8,612,126	8,612,126	4,902,327
Miscellaneous	975,687	975,687	914,219
Total revenues	50,982,886	51,130,888	49,447,239
Expenditures:			
Current:			
General government	23,543,917	23,743,352	20,613,220
Public safety	21,826,926	21,826,926	20,058,255
Judicial	11,328,561	11,137,990	9,495,433
Health and welfare	286,450	286,450	222,971
Debt service:			
Principal	515,323	515,323	501,641
Interest	765,773	765,773	768,097
Capital outlay	160,000	160,000	597,224
Total expenditures	58,426,950	58,435,814	52,256,841
Deficiency of revenues over expenditures	(7,444,064)	(7,304,926)	(2,809,602)
Other financing sources (uses):			
Capital lease proceeds	-	-	396,245
Net transfers between funds	5,191,129	5,191,129	3,747,208
Change in fund balance	\$ (2,252,935)	(2,113,797)	1,333,851
Fund balance:			
December 1, 2015		13,253,341	13,253,341
November 30, 2016		\$ 11,139,544	\$ 14,587,192

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) –
 Budget and Actual
 County Health Fund
 Year Ended November 30, 2016

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 1,664,683	\$ 1,713,318	\$ 1,668,776
Licenses and permits	527,487	527,487	552,924
Fees, fines and forfeitures	2,664,518	2,664,518	2,791,203
Intergovernmental - federal	3,980,610	3,980,610	4,833,185
Miscellaneous	88,363	88,363	68,366
Total revenues	8,925,661	8,974,296	9,914,454
Expenditures:			
Current:			
Health and welfare	8,333,710	8,333,710	10,066,842
Debt service:			
Principal	61,841	61,841	60,685
Interest	9,110	9,110	17,006
Capital outlay	18,000	18,000	7,795
Total expenditures	8,422,661	8,422,661	10,152,328
Excess of revenues over expenditures	503,000	551,635	(237,874)
Other financing sources (uses):			
Net transfers between funds	(452,581)	(452,581)	61,250
Change in fund balance	\$ 50,419	99,054	(176,624)
Fund balance (deficit):			
December 1, 2015		(4,272,902)	(4,272,902)
November 30, 2016		\$ (4,173,848)	\$ (4,449,526)

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) –
 Budget and Actual
 Pension Code Fund
 Year Ended November 30, 2016

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 4,864,179	\$ 5,008,458	\$ 4,876,139
Intergovernmental	-	-	22,737
Total revenues	<u>4,864,179</u>	<u>5,008,458</u>	<u>4,898,876</u>
Expenditures:			
Current:			
General government	-	-	58,294
Debt service:			
Interest	-	-	866
Total expenditures	<u>-</u>	<u>-</u>	<u>59,160</u>
Excess of revenues over expenditures	<u>4,864,179</u>	<u>5,008,458</u>	<u>4,839,716</u>
Other financing sources (uses):			
Net transfers between funds	<u>(5,008,458)</u>	<u>(5,008,458)</u>	<u>(5,008,458)</u>
Change in fund balance	<u>\$ (144,279)</u>	<u>-</u>	<u>(168,742)</u>
Fund balance (deficit):			
December 1, 2015		<u>(26,565)</u>	<u>(26,565)</u>
November 30, 2016		<u>\$ (26,565)</u>	<u>\$ (195,307)</u>

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances –
 Budget and Actual
 County Motor Fuel Tax Fund
 Year Ended November 30, 2016

	Original Budget	Final Amended Budget	Actual
Revenues:			
Other taxes	\$ 1,737,716	\$ 1,737,716	\$ 3,103,036
Intergovernmental	2,005,598	2,005,598	66,666
Interest	3,482	3,482	4,218
Total revenues	<u>3,746,796</u>	<u>3,746,796</u>	<u>3,173,920</u>
Expenditures:			
Current:			
Highways and roads	2,971,796	2,971,796	2,957,264
Capital outlay	300,000	300,000	-
Total expenditures	<u>3,271,796</u>	<u>3,271,796</u>	<u>2,957,264</u>
Excess of revenues over expenditures	<u>475,000</u>	<u>475,000</u>	<u>216,656</u>
Other financing sources (uses):			
Net transfers between funds	<u>(475,000)</u>	<u>(475,000)</u>	<u>(475,457)</u>
Change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(258,801)</u>
Fund balance:			
December 1, 2015		<u>8,576,438</u>	<u>8,576,438</u>
November 30, 2016		<u>\$ 8,576,438</u>	<u>\$ 8,317,637</u>

Sangamon County, Illinois

Combining Balance Sheet
General Fund
November 30, 2016

	County General Corporate	Liability Insurance	Self- Insured	Bond Certificate	Intra-Activity Eliminations	Total General Fund
Assets						
Cash and short-term investments	\$ 2,895,421	\$ 1,582,821	\$ 9,036,418	\$ 84,455	\$ -	\$ 13,599,115
Receivables, net:						
Property taxes, net	17,897,343	776,874	-	-	-	18,674,217
Other	3,873,961	-	-	-	-	3,873,961
Prepaid contracts	31,222	-	-	-	-	31,222
Due from other funds	-	-	203,206	-	-	203,206
Due from fiduciary funds	193,236	-	-	-	-	193,236
Inventories	36,490	-	-	-	-	36,490
Total assets	\$ 24,927,673	\$ 2,359,695	\$ 9,239,624	\$ 84,455	\$ -	\$ 36,611,447
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)						
Liabilities:						
Accounts payable and accrued expenses	\$ 566,297	\$ 75,071	\$ 441,461	\$ -	\$ -	\$ 1,082,829
Accrued wages	1,917,683	10,247	-	-	-	1,927,930
Self-insurance payable	-	-	275,552	-	-	275,552
Total liabilities	2,483,980	85,318	717,013	-	-	3,286,311
Deferred Inflows of Resources:						
Property taxes levied in current year to finance the next year	17,810,500	772,969	-	-	-	18,583,469
Escrow payments and bond interest subsidy received	25,777	-	-	128,698	-	154,475
Total deferred inflows of resources	17,836,277	772,969	-	128,698	-	18,737,944
Fund Balances (Deficits):						
Nonspendable	67,712	-	-	-	-	67,712
Restricted	898,541	-	-	-	-	898,541
Committed	-	3,934,775	8,522,611	-	-	12,457,386
Unassigned	3,641,163	(2,433,367)	-	(44,243)	-	1,163,553
Total fund balances (deficits)	4,607,416	1,501,408	8,522,611	(44,243)	-	14,587,192
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 24,927,673	\$ 2,359,695	\$ 9,239,624	\$ 84,455	\$ -	\$ 36,611,447

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits)
General Fund
Year Ended November 30, 2016

	County General Corporate	Liability Insurance	Self- Insured	Bond Certificate	Intra-Activity Eliminations	Total General Fund
Revenues:						
Property taxes	\$ 17,370,259	\$ 781,129	\$ -	\$ -	\$ -	\$ 18,151,388
Licenses and permits	363,785	-	-	-	-	363,785
Fees, fines and forfeitures	5,800,639	19,067	-	-	-	5,819,706
Sales and use taxes	9,231,637	-	-	-	-	9,231,637
Other taxes	4,276,983	-	-	-	-	4,276,983
Intergovernmental	3,612,225	-	-	-	-	3,612,225
Intergovernmental - federal	1,014,638	77,315	-	-	-	1,091,953
Interest	810,780	448	11,099	260,689	-	1,083,016
Self-funded health insurance	-	1,513,095	7,432,059	-	(4,042,827)	4,902,327
Miscellaneous	822,331	92,000	(112)	-	-	914,219
Total revenues	43,303,277	2,483,054	7,443,046	260,689	(4,042,827)	49,447,239
Expenditures:						
Current:						
General government	12,440,243	1,565,771	7,687,421	-	(1,080,215)	20,613,220
Public safety	21,738,066	-	-	-	(1,679,811)	20,058,255
Judicial	10,778,234	-	-	-	(1,282,801)	9,495,433
Health and welfare	222,971	-	-	-	-	222,971
Debt service:						
Principal	116,641	-	-	385,000	-	501,641
Interest	3,997	3,202	-	760,898	-	768,097
Capital outlay	583,259	13,965	-	-	-	597,224
Total expenditures	45,883,411	1,582,938	7,687,421	1,145,898	(4,042,827)	52,256,841
Excess (deficiency) of revenues over expenditures	(2,580,134)	900,116	(244,375)	(885,209)	-	(2,809,602)
Other financing sources (uses):						
Capital lease proceeds	396,245	-	-	-	-	396,245
Transfers in	5,994,016	-	-	866,191	(1,791,749)	5,068,458
Transfers out	(2,187,441)	(925,558)	-	-	1,791,749	(1,321,250)
Total other financing sources (uses)	4,202,820	(925,558)	-	866,191	-	4,143,453
Net change in fund balance	1,622,686	(25,442)	(244,375)	(19,018)	-	1,333,851
Fund balances (deficits):						
December 1, 2015	2,984,730	1,526,850	8,766,986	(25,225)	-	13,253,341
November 30, 2016	\$ 4,607,416	\$ 1,501,408	\$ 8,522,611	\$ (44,243)	\$ -	\$ 14,587,192

Sangamon County, Illinois

Schedule of Appropriations and Expenditures

General Fund

Year Ended November 30, 2016

	Original Appropriations	Amended Appropriations	Expenditures
General Government			
County General:			
Personnel	\$ 367,165	\$ 367,165	\$ 369,264
A.T.W. pay	1,000	1,000	-
Contractual services	100,775	100,775	91,728
Transfer to a discretely presented component unit	376,270	376,270	376,270
Interest allocation	1,000	1,000	2,705
Total County General	846,210	846,210	839,967
Auditor:			
Personnel	316,924	316,924	317,663
Commodities	951	951	522
Contractual services	8,327	8,327	2,625
Equipment less than capitalization threshold	500	500	700
Total Auditor	326,702	326,702	321,510
County Board:			
Personnel	592,681	592,681	598,844
Commodities	1,425	1,425	2,357
Contractual services	15,290	15,290	87,582
Equipment less than capitalization threshold	903	903	-
Total County Board	610,299	610,299	688,783
Finance Miscellaneous:			
Personnel	178,293	178,293	99,740
Commodities	20,900	20,900	528
Contractual services	1,055,626	1,119,561	497,026
Equipment less than capitalization threshold	451	451	95
Total Finance Miscellaneous	1,255,270	1,319,205	597,389
Building and Grounds:			
Personnel	490,874	490,874	511,280
Commodities	152,400	152,400	201,345
Contractual services	1,995,165	1,995,165	1,906,732
Equipment less than capitalization threshold	5,513	5,513	21,852
Uniforms	4,781	4,781	6,060
Total Building and Grounds	2,648,733	2,648,733	2,647,269

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2016

	Original Appropriations	Amended Appropriations	Expenditures
General Government (Continued)			
Information Systems:			
Personnel	\$ 1,082,400	\$ 1,082,400	\$ 1,073,214
Commodities	8,070	8,070	9,568
Contractual services	292,086	292,086	278,600
Equipment less than capitalization threshold	12,700	12,700	25,877
Other	1,900	1,900	-
Software less than capitalization threshold	-	-	2,372
Total Information Systems	1,397,156	1,397,156	1,389,631
Election Fund:			
Personnel	372,522	372,522	411,124
Commodities	7,969	7,969	10,701
Contractual services	692,143	795,763	819,934
Equipment less than capitalization threshold	850	32,730	36,955
Total Election Fund	1,073,484	1,208,984	1,278,714
Central Service:			
Personnel	206,190	206,190	211,846
Commodities	22,563	22,563	50,376
Contractual services	30,187	30,187	34,408
Equipment less than capitalization threshold	-	-	5,307
Total Central Service	258,940	258,940	301,937
County Clerk:			
Personnel	441,549	441,549	439,143
Commodities	10,578	10,578	8,607
Contractual services	32,758	32,758	29,728
Total County Clerk	484,885	484,885	477,478
Recorder:			
Personnel	586,254	586,254	550,074
Commodities	7,000	7,000	3,056
Contractual services	24,831	24,831	12,949
Total Recorder	618,085	618,085	566,079
Treasurer:			
Personnel	653,929	653,929	673,594
Commodities	3,990	3,990	869
Contractual services	12,930	12,930	36,782
Total Treasurer	670,849	670,849	711,245

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2016

	Original Appropriations	Amended Appropriations	Expenditures
General Government (Continued)			
Supervisor of Assessments:			
Personnel	\$ 773,035	\$ 773,035	\$ 688,300
Commodities	7,221	7,221	6,205
Contractual services	53,473	53,473	56,975
Total Supervisor of Assessments	833,729	833,729	751,480
Fleet Maintenance:			
Personnel	505,543	505,543	492,029
Commodities	30,400	30,400	30,691
Contractual services	184,100	184,100	226,361
Equipment less than capitalization threshold	-	-	1,030
Total Fleet Maintenance	720,043	720,043	750,111
Regional Office of Education:			
Personnel	271,978	271,978	271,035
Commodities	2,816	2,816	644
Contractual services	47,606	47,606	39,127
Total Regional Office of Education	322,400	322,400	310,806
Insurance Liability:			
Personnel	196,342	196,342	212,376
Commodities	10,000	10,000	50
Contractual services	1,918,050	1,918,050	1,337,395
Equipment less than capitalization threshold	10,000	10,000	15,950
Total Insurance Liability	2,134,392	2,134,392	1,565,771
Self-Insured:			
Self-funded health insurance	8,642,740	8,642,740	7,687,421
State stamp purchase	700,000	700,000	807,844
Total General Government	23,543,917	23,743,352	21,693,435

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2016

	Original Appropriations	Amended Appropriations	Expenditures
Public Safety			
Sheriff:			
Personnel	\$ 17,467,805	\$ 17,467,805	\$ 17,423,586
Commodities	687,110	687,110	654,687
Contractual services	1,435,866	1,435,866	1,409,626
Annual funding contribution provided to SCCDS	1,849,892	1,849,892	1,849,892
Equipment less than capitalization threshold	54,468	54,468	94,696
Uniforms	47,066	47,066	53,755
Total Sheriff	21,542,207	21,542,207	21,486,242
Office of Emergency Management:			
Personnel	188,595	188,595	192,258
Commodities	2,440	2,440	367
Contractual services	80,684	80,684	58,811
Equipment less than capitalization threshold	13,000	13,000	388
Total Office of Emergency Management	284,719	284,719	251,824
Total Public Safety	21,826,926	21,826,926	21,738,066
Judicial			
Circuit Court:			
Personnel	126,114	126,114	120,242
Contractual services	228,636	228,636	292,253
Total Circuit Court	354,750	354,750	412,495
Public Defender:			
Personnel	1,046,341	1,046,341	978,518
Commodities	3,769	3,769	6,411
Equipment less than capitalization threshold	-	-	1,757
Contractual services	69,089	69,089	56,684
Total Public Defender	1,119,199	1,119,199	1,043,370

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2016

	Original Appropriations	Amended Appropriations	Expenditures
Judicial (Continued)			
Coroner:			
Personnel	\$ 322,414	\$ 322,414	\$ 319,127
Commodities	2,962	2,962	16,879
Contractual services	290,571	290,571	329,712
Total Coroner	615,947	615,947	665,718
Deputy Merit Commission:			
Personnel	8,755	8,755	8,952
Contractual services	5,437	5,437	4,199
Total Deputy Merit Commission	14,192	14,192	13,151
Court Services:			
Personnel	2,483,912	2,483,912	2,328,090
Contractual services	432,719	242,148	147,797
Total Court Services	2,916,631	2,726,060	2,475,887
Circuit Clerk:			
Personnel	2,714,092	2,714,092	2,661,890
Commodities	-	-	10,998
Contractual services	66,452	66,452	68,561
Equipment less than capitalization threshold	-	-	2,750
Total Circuit Clerk	2,780,544	2,780,544	2,744,199
State's Attorney:			
Personnel	3,424,282	3,424,282	3,264,940
Commodities	10,000	10,000	20,548
Contractual services	93,016	93,016	137,926
Total State's Attorney	3,527,298	3,527,298	3,423,414
Total Judicial	11,328,561	11,137,990	10,778,234

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2016

	Original Appropriations	Amended Appropriations	Expenditures
Health and Welfare			
Building/Zoning:			
Personnel	\$ 266,059	\$ 266,059	\$ 194,593
Commodities	2,400	2,400	3,418
Contractual services	15,991	15,991	22,059
Equipment less than capitalization threshold	2,000	2,000	2,901
Total Health and Welfare	<u>286,450</u>	<u>286,450</u>	<u>222,971</u>
Debt Service			
Principal	515,323	515,323	501,641
Interest	765,773	765,773	768,097
Total Debt Service	<u>1,281,096</u>	<u>1,281,096</u>	<u>1,269,738</u>
Capital Outlay			
General and administrative	160,000	160,000	547,024
Public safety	-	-	50,200
Total Capital Outlay	<u>160,000</u>	<u>160,000</u>	<u>597,224</u>
Total Expenditures, Budgetary Basis	<u>\$ 58,426,950</u>	<u>\$ 58,435,814</u>	56,299,668
Reconciliation to GAAP Basis:			
Elimination of self-funded health and workers' compensation insurance			<u>(4,042,827)</u>
Total Expenditures, GAAP Basis			<u>\$ 52,256,841</u>

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds
 November 30, 2016

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund
Assets								
Cash and short-term investments	\$ 37,315	\$ -	\$ 92,278	\$ 300,030	\$ 3	\$ 99,587	\$ 1,480,949	\$ 387
Receivables, net:								
Property taxes, net	-	129,480	-	-	-	-	425,853	-
Other	-	81,404	-	451,647	-	1,000	-	-
Due from other funds	-	-	-	-	-	-	1,681,061	-
Due from fiduciary funds	-	6,845	3,455	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ 37,315	\$ 217,729	\$ 95,733	\$ 751,677	\$ 3	\$ 100,587	\$ 3,587,863	\$ 387
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ 83	\$ 384	\$ 167,157	\$ -	\$ -	\$ 33,174	\$ -
Accrued wages	-	16,153	-	14,506	-	2,280	3,638	-
Due to other funds	-	20,508	-	-	-	-	-	-
Total liabilities	-	36,744	384	181,663	-	2,280	36,812	-
Deferred Inflows of Resources:								
Unavailable revenue	-	-	-	-	-	-	-	-
Property taxes levied in current year to finance the next year	-	128,829	-	-	-	-	422,717	-
Total deferred inflows of resources	-	128,829	-	-	-	-	422,717	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	37,315	52,156	95,349	570,014	3	98,307	3,128,334	387
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	37,315	52,156	95,349	570,014	3	98,307	3,128,334	387
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 37,315	\$ 217,729	\$ 95,733	\$ 751,677	\$ 3	\$ 100,587	\$ 3,587,863	\$ 387

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2016

	County Highway Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund
Assets								
Cash and short-term investments	\$ 1,239,715	\$ -	\$ -	\$ 472,429	\$ -	\$ 66,400	\$ 172,501	\$ 259,991
Receivables, net:								
Property taxes, net	1,695,366	-	-	-	-	-	-	-
Other	1,619	-	-	86,436	-	-	-	1,026
Due from other funds	-	250,163	-	-	249,678	-	-	289,310
Due from fiduciary funds	-	28,048	38,009	-	31,448	2,023	2,314	-
Due from component units	-	-	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	135,905	-	-	-	-	-	-	-
Total assets	\$ 3,072,605	\$ 278,211	\$ 38,009	\$ 558,865	\$ 281,126	\$ 68,423	\$ 174,815	\$ 550,327
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ 70,043	\$ 3,211	\$ 456	\$ -	\$ 3,181	\$ -	\$ -	\$ 1,636
Accrued wages	42,676	3,268	52,206	-	17,609	-	-	9,384
Due to other funds	-	-	2,838,206	-	-	-	-	-
Total liabilities	112,719	6,479	2,890,868	-	20,790	-	-	11,020
Deferred Inflows of Resources:								
Unavailable revenue	-	-	-	-	-	-	-	-
Property taxes levied in current year to finance the next year	1,686,845	-	-	-	-	-	-	-
Total deferred inflows of resources	1,686,845	-	-	-	-	-	-	-
Fund Balances (Deficits):								
Nonspendable	135,905	-	-	-	-	-	-	-
Restricted for Special Projects	1,137,136	271,732	-	558,865	260,336	68,423	174,815	539,307
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(2,852,859)	-	-	-	-	-
Total fund balances (deficits)	1,273,041	271,732	(2,852,859)	558,865	260,336	68,423	174,815	539,307
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 3,072,605	\$ 278,211	\$ 38,009	\$ 558,865	\$ 281,126	\$ 68,423	\$ 174,815	\$ 550,327

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2016

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Juvenile Law Library Fund
Assets								
Cash and short-term investments	\$ -	\$ -	\$ 117,873	\$ 7,711	\$ -	\$ 9,693	\$ -	\$ 145,281
Receivables, net:								
Property taxes, net	-	-	-	-	497,669	-	-	-
Other	-	-	200	-	613,189	-	-	-
Due from other funds	-	-	480,508	4,518	-	-	-	213,966
Due from fiduciary funds	-	-	-	-	-	260	-	15,309
Due from component units	-	-	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ -	\$ -	\$ 598,581	\$ 12,229	\$ 1,110,858	\$ 9,953	\$ -	\$ 374,556
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ -	\$ 8,551	\$ -	\$ 8,937	\$ -	\$ -	\$ 383
Accrued wages	-	-	-	-	90,853	-	-	5,591
Due to other funds	4,518	132,606	-	-	1,681,061	-	77,495	-
Total liabilities	4,518	132,606	8,551	-	1,780,851	-	77,495	5,974
Deferred Inflows of Resources:								
Unavailable revenue	-	-	-	-	520,271	-	-	-
Property taxes levied in current year to finance the next year	-	-	-	-	495,184	-	-	-
Total deferred inflows of resources	-	-	-	-	1,015,455	-	-	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	-	-	590,030	12,229	-	9,953	-	368,582
Assigned	-	-	-	-	-	-	-	-
Unassigned	(4,518)	(132,606)	-	-	(1,685,448)	-	(77,495)	-
Total fund balances (deficits)	(4,518)	(132,606)	590,030	12,229	(1,685,448)	9,953	(77,495)	368,582
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ -	\$ -	\$ 598,581	\$ 12,229	\$ 1,110,858	\$ 9,953	\$ -	\$ 374,556

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2016

	Local Law Enforcement Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund
Assets								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ -	\$ 23,241	\$ 25,347	\$ 156,161	\$ 119,619
Receivables, net:								
Property taxes, net	-	-	-	1,127,876	-	-	-	-
Other	-	-	2,061	-	-	-	2,487	-
Due from other funds	-	2,049,055	36,470	4,748,497	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ -	\$ 2,049,055	\$ 38,531	\$ 5,876,373	\$ 23,241	\$ 25,347	\$ 158,648	\$ 119,619
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ 38,334	\$ -	\$ 21,462	\$ -	\$ 114	\$ -	\$ 513
Accrued wages	-	-	635	10,148	-	67	-	198
Due to other funds	29,059	-	-	-	-	-	-	-
Total liabilities	29,059	38,334	635	31,610	-	181	-	711
Deferred Inflows of Resources:								
Unavailable revenue	-	-	-	-	-	-	-	-
Property taxes levied in current year to finance the next year	-	-	-	1,123,221	-	-	-	-
Total deferred inflows of resources	-	-	-	1,123,221	-	-	-	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	-	-	37,896	4,721,542	23,241	25,166	158,648	118,908
Assigned	-	2,010,721	-	-	-	-	-	-
Unassigned	(29,059)	-	-	-	-	-	-	-
Total fund balances (deficits)	(29,059)	2,010,721	37,896	4,721,542	23,241	25,166	158,648	118,908
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ -	\$ 2,049,055	\$ 38,531	\$ 5,876,373	\$ 23,241	\$ 25,347	\$ 158,648	\$ 119,619

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2016

	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund
Assets								
Cash and short-term investments	\$ 724,246	\$ 374,091	\$ 923,304	\$ 68,505	\$ 528,866	\$ 1,254,935	\$ 15,329	\$ -
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	214,436
Other	200	970	-	-	-	120,912	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from fiduciary funds	19,911	-	-	-	-	-	-	-
Due from component units	-	81,158	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ 744,357	\$ 456,219	\$ 923,304	\$ 68,505	\$ 528,866	\$ 1,375,847	\$ 15,329	\$ 214,436
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ 5,261	\$ -	\$ 12,430	\$ -	\$ 705	\$ 64,192	\$ -	\$ 146
Accrued wages	-	5,440	-	-	-	-	-	8,512
Due to other funds	-	-	-	-	-	-	-	11,276
Total liabilities	5,261	5,440	12,430	-	705	64,192	-	19,934
Deferred Inflows of Resources:								
Unavailable revenue	-	-	-	-	-	-	-	-
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	213,371
Total deferred inflows of resources	-	-	-	-	-	-	-	213,371
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	739,096	450,779	-	68,505	528,161	1,311,655	15,329	-
Assigned	-	-	910,874	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(18,869)
Total fund balances (deficits)	739,096	450,779	910,874	68,505	528,161	1,311,655	15,329	(18,869)
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 744,357	\$ 456,219	\$ 923,304	\$ 68,505	\$ 528,866	\$ 1,375,847	\$ 15,329	\$ 214,436

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2016

	Vital Statistics Fund	Drug Court Fund	States Atty Federal Forfeitures Fund	States Atty Record Automation Fund	SMART Fund	Bond Certificate Fund	Total
Assets							
Cash and short-term investments	\$ 83,652	\$ 97,642	\$ 13,082	\$ 43,282	\$ -	\$ -	\$ 8,953,445
Receivables, net:							
Property taxes, net	-	-	-	-	-	937,968	5,028,648
Other	-	-	-	-	243,148	-	1,606,299
Due from other funds	20,508	130,554	-	-	-	-	10,154,288
Due from fiduciary funds	-	3,053	-	1,280	-	-	151,955
Due from component units	-	-	-	-	-	-	81,158
Prepaid contracts	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	135,905
Total assets	\$ 104,160	\$ 231,249	\$ 13,082	\$ 44,562	\$ 243,148	\$ 937,968	\$ 26,111,698
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)							
Liabilities:							
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ 55	\$ -	\$ 440,408
Accrued wages	-	-	-	-	13,366	-	296,530
Due to other funds	-	-	-	-	130,554	2,549	4,927,832
Total liabilities	-	-	-	-	143,975	2,549	5,664,770
Deferred Inflows of Resources:							
Unavailable revenue	-	-	-	-	-	-	520,271
Property taxes levied in current year to finance the next year	-	-	-	-	-	934,004	5,004,171
Total deferred inflows of resources	-	-	-	-	-	934,004	5,524,442
Fund Balances (Deficits):							
Nonspendable	-	-	-	-	-	-	135,905
Restricted for Special Projects	104,160	231,249	13,082	44,562	99,173	1,415	16,665,840
Assigned	-	-	-	-	-	-	2,921,595
Unassigned	-	-	-	-	-	-	(4,800,854)
Total fund balances (deficits)	104,160	231,249	13,082	44,562	99,173	1,415	14,922,486
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 104,160	\$ 231,249	\$ 13,082	\$ 44,562	\$ 243,148	\$ 937,968	\$ 26,111,698

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2016

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund
Revenues:								
Property taxes	\$ -	\$ 130,188	\$ -	\$ -	\$ -	\$ -	\$ 627,270	\$ -
Fees, fines, and forfeitures	-	106,296	53,626	-	-	76,455	-	-
Licenses and permits	-	-	-	-	-	5,703	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental - federal	-	196,654	-	3,695,863	-	-	-	-
Interest	44	-	102	21	3	108	3,508	-
Miscellaneous	-	5,796	-	259,771	-	850	7,340	-
Total revenues	44	438,934	53,728	3,955,655	3	83,116	638,118	-
Expenditures:								
Current:								
General and administrative	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	16,719	-	-
Judicial	-	-	44,920	-	3,528	-	-	-
Health and welfare	-	452,097	-	3,346,402	-	-	-	-
Highway and roads	-	-	-	-	-	-	512,912	-
Capital outlay	-	-	-	-	-	19,993	(76,451)	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	-	452,097	44,920	3,346,402	3,528	36,712	436,461	-
Excess (deficiency) of revenues over expenditures	44	(13,163)	8,808	609,253	(3,525)	46,404	201,657	-
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	44	(13,163)	8,808	609,253	(3,525)	46,404	201,657	-
Fund balances (deficits):								
December 1, 2015	37,271	65,319	86,541	(39,239)	3,528	51,903	2,926,677	387
November 30, 2016	\$ 37,315	\$ 52,156	\$ 95,349	\$ 570,014	\$ 3	\$ 98,307	\$ 3,128,334	\$ 387

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2016

	County Highway Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund
Revenues:								
Property taxes	\$ 1,704,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	39,623	420,350	555,136	-	461,220	13,293	37,151	301,671
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental - federal	-	-	-	-	-	-	-	-
Interest	1,198	234	-	1,007	312	86	198	752
Miscellaneous	104,282	1,882	-	-	-	-	-	-
Total revenues	1,849,384	422,466	555,136	1,007	461,532	13,379	37,349	302,423
Expenditures:								
Current:								
General and administrative	-	-	-	-	-	4,995	-	384,611
Public safety	-	-	966,538	-	-	28,477	-	-
Judicial	-	355,635	-	-	468,064	-	45,000	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	1,756,009	-	-	-	-	-	-	-
Capital outlay	572,949	8,250	-	-	-	-	-	8,987
Debt service:								
Principal	64,229	-	-	-	-	-	-	-
Interest	1,501	-	-	-	-	-	-	-
Total expenditures	2,394,688	363,885	966,538	-	468,064	33,472	45,000	393,598
Excess (deficiency) of revenues over expenditures	(545,304)	58,581	(411,402)	1,007	(6,532)	(20,093)	(7,651)	(91,175)
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	475,457	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	475,457	-	-	-	-	-	-	-
Net change in fund balances	(69,847)	58,581	(411,402)	1,007	(6,532)	(20,093)	(7,651)	(91,175)
Fund balances (deficits):								
December 1, 2015	1,342,888	213,151	(2,441,457)	557,858	266,868	88,516	182,466	630,482
November 30, 2016	\$ 1,273,041	\$ 271,732	\$ (2,852,859)	\$ 558,865	\$ 260,336	\$ 68,423	\$ 174,815	\$ 539,307

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2016

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Juvenile Law Library Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 497,082	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	93,550	1,580	1,015	1,437	-	212,016
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	637,670	-	-	-
Intergovernmental - federal	5,274	-	-	-	-	-	-	-
Interest	-	-	724	14	-	11	-	424
Miscellaneous	-	1,814	-	-	-	-	-	-
Total revenues	5,274	1,814	94,274	1,594	1,135,767	1,448	-	212,440
Expenditures:								
Current:								
General and administrative	-	-	-	-	-	-	-	-
Public safety	-	-	345,615	-	2,069,256	-	-	-
Judicial	-	-	-	-	-	-	-	205,424
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	10	160	-	-	2,045	-	92	-
Total expenditures	10	160	345,615	-	2,071,301	-	92	205,424
Excess (deficiency) of revenues over expenditures	5,264	1,654	(251,341)	1,594	(935,534)	1,448	(92)	7,016
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	660,000	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	660,000	-	-	-
Net change in fund balances	5,264	1,654	(251,341)	1,594	(275,534)	1,448	(92)	7,016
Fund balances (deficits):								
December 1, 2015	(9,782)	(134,260)	841,371	10,635	(1,409,914)	8,505	(77,403)	361,566
November 30, 2016	\$ (4,518)	\$ (132,606)	\$ 590,030	\$ 12,229	\$ (1,685,448)	\$ 9,953	\$ (77,495)	\$ 368,582

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2016

	Local Law Enforcement Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ 931,043	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	73,679	-	-	9,194	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	40,364	255,214
Intergovernmental - federal	50,000	-	-	-	-	-	-	-
Interest	-	2,233	34	5,321	16	47	177	88
Miscellaneous	-	-	-	103,910	10,000	5,062	-	-
Total revenues	50,000	2,233	73,713	1,040,274	10,016	14,303	40,541	255,302
Expenditures:								
Current:								
General and administrative	-	174,902	-	-	-	-	-	-
Public safety	-	-	-	-	-	32,041	21,475	225,774
Judicial	-	-	80,938	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	435,007	-	-	-	-
Capital outlay	50,000	163,231	-	124,892	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	29	-	-	-	-	-	-	-
Total expenditures	50,029	338,133	80,938	559,899	-	32,041	21,475	225,774
Excess (deficiency) of revenues over expenditures	(29)	(335,900)	(7,225)	480,375	10,016	(17,738)	19,066	29,528
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	600,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	600,000	-	-	-	-	-	-
Net change in fund balances	(29)	264,100	(7,225)	480,375	10,016	(17,738)	19,066	29,528
Fund balances (deficits):								
December 1, 2015	(29,030)	1,746,621	45,121	4,241,167	13,225	42,904	139,582	89,380
November 30, 2016	\$ (29,059)	\$ 2,010,721	\$ 37,896	\$ 4,721,542	\$ 23,241	\$ 25,166	\$ 158,648	\$ 118,908

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2016

	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,035
Fees, fines, and forfeitures	274,066	257,489	-	4,950	100,615	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	1,395,153	-	-
Intergovernmental	-	-	-	-	-	-	296,433	-
Intergovernmental - federal	-	-	-	-	-	-	-	20,000
Interest	838	490	309	77	548	145	4	-
Miscellaneous	-	-	7,472	925	1,626	-	-	-
Total revenues	274,904	257,979	7,781	5,952	102,789	1,395,298	296,437	233,035
Expenditures:								
Current:								
General and administrative	-	244,807	-	721	34,724	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial	108,043	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	286,284
Highway and roads	-	-	26,300	-	-	1,284,249	195,039	-
Capital outlay	-	-	-	-	-	-	101,395	-
Debt service:								
Principal	14,078	-	-	-	-	-	-	-
Interest	482	-	-	-	-	-	-	79
Total expenditures	122,603	244,807	26,300	721	34,724	1,284,249	296,434	286,363
Excess (deficiency) of revenues over expenditures	152,301	13,172	(18,519)	5,231	68,065	111,049	3	(53,328)
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	114,007	-	-	-	-	40,000
Transfers out	(100,000)	-	-	-	-	(114,007)	-	-
Total other financing sources (uses)	(100,000)	-	114,007	-	-	(114,007)	-	40,000
Net change in fund balances	52,301	13,172	95,488	5,231	68,065	(2,958)	3	(13,328)
Fund balances (deficits):								
December 1, 2015	686,795	437,607	815,386	63,274	460,096	1,314,613	15,326	(5,541)
November 30, 2016	\$ 739,096	\$ 450,779	\$ 910,874	\$ 68,505	\$ 528,161	\$ 1,311,655	\$ 15,329	\$ (18,869)

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2016

	Vital Statistics Fund	Drug Court Fund	States Atty Federal Forfeitures Fund	States Atty Record Automation Fund	SMART Fund	Bond Certificate Fund	Total
Revenues:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 792,964	\$ 4,895,863
Fees, fines, and forfeitures	32,673	46,385	-	19,360	3,705	-	3,196,535
Licenses and permits	-	-	-	-	-	-	5,703
Other taxes	-	-	-	-	-	-	1,395,153
Intergovernmental	-	-	-	-	-	-	1,229,681
Intergovernmental - federal	-	-	-	-	450,360	-	4,418,151
Interest	125	246	15	42	5	-	19,506
Miscellaneous	-	-	-	-	59	-	510,789
Total revenues	32,798	46,631	15	19,402	454,129	792,964	15,671,381
Expenditures:							
Current:							
General and administrative	30,464	-	-	-	328,069	-	1,203,293
Public safety	-	-	-	-	-	-	3,705,895
Judicial	-	-	-	-	-	-	1,311,552
Health and welfare	-	-	-	-	-	-	4,084,783
Highway and roads	-	-	-	-	-	-	4,209,516
Capital outlay	-	-	-	-	-	-	973,246
Debt service:							
Principal	-	-	-	-	-	595,000	673,307
Interest	-	-	-	-	109	194,949	199,456
Total expenditures	30,464	-	-	-	328,178	789,949	16,361,048
Excess (deficiency) of revenues over expenditures	2,334	46,631	15	19,402	125,951	3,015	(689,667)
Other financing sources (uses):							
Capital lease proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	1,889,464
Transfers out	-	-	-	-	-	-	(214,007)
Total other financing sources (uses)	-	-	-	-	-	-	1,675,457
Net change in fund balances	2,334	46,631	15	19,402	125,951	3,015	985,790
Fund balances (deficits):							
December 1, 2015	101,826	184,618	13,067	25,160	(26,778)	(1,600)	13,936,696
November 30, 2016	\$ 104,160	\$ 231,249	\$ 13,082	\$ 44,562	\$ 99,173	\$ 1,415	\$ 14,922,486

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Liabilities, and Deferred Inflows of Resources
 Agency Funds
 November 30, 2016

	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	\$ 135,491	\$ 38,079	\$ 1,742	\$ 58,749	\$ 4,277	\$ 76,086	\$ 2,436,998	\$ 4,134
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,459	-
Long-term investments:								
Government bonds	-	-	-	-	-	-	176,362	-
Municipal bonds	-	-	-	-	-	-	1,691,400	-
Total assets	\$ 135,491	\$ 38,079	\$ 1,742	\$ 58,749	\$ 4,277	\$ 76,086	\$ 4,306,219	\$ 4,134
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,987	\$ -	\$ -
Bond deposits	135,491	-	-	-	-	-	2,983,918	-
Refunds and restitutions	-	-	-	-	-	-	62,195	-
Due to (from) other funds	-	-	-	-	-	-	348,682	-
Due to (from) other fiduciary funds	-	-	-	-	-	-	-	-
Trust funds due to (from) others	-	38,079	1,742	58,749	4,277	73,099	911,424	4,134
Total liabilities	135,491	38,079	1,742	58,749	4,277	76,086	4,306,219	4,134
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 135,491	\$ 38,079	\$ 1,742	\$ 58,749	\$ 4,277	\$ 76,086	\$ 4,306,219	\$ 4,134

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2016

	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	\$ 75,249	\$ 22,479	\$ 33,780	\$ 35,061	\$ 549,139	\$ 313,278	\$ 500,000	\$ 638,010
Receivables, net:								
Property taxes, net	-	178,026	8,257	-	-	-	-	-
Other	-	-	-	-	(937)	-	-	-
Long-term investments:								
Government bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Total assets	\$ 75,249	\$ 200,505	\$ 42,037	\$ 35,061	\$ 548,202	\$ 313,278	\$ 500,000	\$ 638,010
Liabilities								
Accounts payable and accrued expenses	\$ 75,249	\$ -	\$ -	\$ -	\$ 547,472	\$ 313,278	\$ -	\$ 638,010
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to (from) other funds	-	-	-	-	709	-	-	-
Due to (from) other fiduciary funds	-	-	-	-	-	-	-	-
Trust funds due to (from) others	-	23,367	33,780	35,061	21	-	500,000	-
Total liabilities	75,249	23,367	33,780	35,061	548,202	313,278	500,000	638,010
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	177,138	8,257	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 75,249	\$ 200,505	\$ 42,037	\$ 35,061	\$ 548,202	\$ 313,278	\$ 500,000	\$ 638,010

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2016

	Rescue Squad Fund	RHSP Surcharge Fund	Sheriff Foreclosure Sale Fund	Sheriff Honor Guard Fund	Sheriff Tac Team Fund	Sheriff Prisoner Welfare Fund	Sheriff Crime Prevention Fund	Sheriff Refuse to be Victim Fund
Assets								
Cash and short-term investments	\$ 6,322	\$ 123,152	\$ 195,048	\$ 2,910	\$ -	\$ 500,545	\$ 6,345	\$ 115
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	1,080	-	3,034	-	37,257	-	-
Long-term investments:								
Government bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Total assets	\$ 6,322	\$ 124,232	\$ 195,048	\$ 5,944	\$ -	\$ 537,802	\$ 6,345	\$ 115
Liabilities								
Accounts payable and accrued expenses	\$ 191	\$ -	\$ 61,699	\$ -	\$ -	\$ 16,224	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to (from) other funds	-	-	-	-	-	-	-	-
Due to (from) other fiduciary funds	-	-	-	(2,483)	2,483	-	-	-
Trust funds due to (from) others	6,131	124,232	133,349	8,427	(2,483)	521,578	6,345	115
Total liabilities	6,322	124,232	195,048	5,944	-	537,802	6,345	115
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 6,322	\$ 124,232	\$ 195,048	\$ 5,944	\$ -	\$ 537,802	\$ 6,345	\$ 115

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2016

	Citizen's Police Academy Fund	Sheriff's K-9 Fund	Sheriff Out of County Bond Fund	Sheriff Seized Funds Held Fund	Sheriff Soda Fund	Tax Redemptions Fund	Unknown Heirs Fund	CIEG Federal Forfeiture Fund
Assets								
Cash and short-term investments	\$ 2,908	\$ 8,786	\$ 199,408	\$ 304	\$ 9,078	\$ 980,944	\$ 25,058	\$ 356,739
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	-	915	-	154	-	-	-
Long-term investments:								
Government bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Total assets	\$ 2,908	\$ 8,786	\$ 200,323	\$ 304	\$ 9,232	\$ 980,944	\$ 25,058	\$ 356,739
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ 30	\$ 4,200	\$ -	\$ -	\$ 948,332	\$ 25,058	\$ 5,574
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to (from) other funds	-	-	(4,200)	-	-	-	-	-
Due to (from) other fiduciary funds	-	-	-	-	-	-	-	-
Trust funds due to (from) others	2,908	8,756	200,323	304	9,232	32,612	-	351,165
Total liabilities	2,908	8,786	200,323	304	9,232	980,944	25,058	356,739
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 2,908	\$ 8,786	\$ 200,323	\$ 304	\$ 9,232	\$ 980,944	\$ 25,058	\$ 356,739

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2016

	CIEG State Forfeiture Fund	Lakewind SSA Fund	Hostage Negotiation Team	Sheriff Auxiliary Patrol	Total
Assets					
Cash and short-term investments	\$ 129,056	\$ 3,750	\$ 441	\$ 5,250	\$ 7,478,711
Receivables, net:					
Property taxes, net	-	4,789	-	-	191,072
Other	-	-	-	-	42,962
Long-term investments:					
Government bonds	-	-	-	-	176,362
Municipal bonds	-	-	-	-	1,691,400
Total assets	\$ 129,056	\$ 8,539	\$ 441	\$ 5,250	\$ 9,580,507
Liabilities					
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,638,304
Bond deposits	-	-	-	-	3,119,409
Refunds and restitutions	-	-	-	-	62,195
Due to (from) other funds	-	-	-	-	345,191
Due to (from) other fiduciary funds	-	-	-	-	-
Trust funds due to (from) others	129,056	8,539	441	5,250	3,230,013
Total liabilities	129,056	8,539	441	5,250	9,395,112
Deferred Inflows of Resources					
Property taxes levied in current year to finance the next year	-	-	-	-	185,395
Total liabilities and deferred inflows of resources	\$ 129,056	\$ 8,539	\$ 441	\$ 5,250	\$ 9,580,507

Sangamon County, Illinois

Combining Statement of Net Position (Deficit) -
Component Units
November 30, 2016

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
Assets				
Current assets:				
Cash and short-term investments	\$ 2,935,891	\$ 239,964	\$ -	\$ 3,175,855
Other receivables	680,108	170,860	323,530	1,174,498
Prepaid contracts	79,986	-	-	79,986
Capital assets, net	2,660,261	-	-	2,660,261
Total assets	6,356,246	410,824	323,530	7,090,600
Deferred Outflows of Resources				
Pensions	194,082	320,910	324,782	839,774
Total deferred outflows of resources	194,082	320,910	324,782	839,774
Liabilities				
Current liabilities:				
Accounts payable and accrued expenses	35,576	534	116,425	152,535
Accrued wages	25,229	46,298	45,559	117,086
Due to primary government	-	-	81,158	81,158
Long-term liabilities:				
Net pension liability	353,742	584,902	576,456	1,515,100
Accrued compensated absences	93,485	108,151	84,493	286,129
Total liabilities	508,032	739,885	904,091	2,152,008
Deferred Inflows of Resources				
Pensions	82,785	48,264	38,623	169,672
Total deferred inflows of resources	82,785	48,264	38,623	169,672
Net Position (Deficit)				
Net investment in capital assets	2,660,261	-	-	2,660,261
Unrestricted (deficit)	3,299,250	(56,415)	(294,402)	2,948,433
Total net position (deficit)	\$ 5,959,511	\$ (56,415)	\$ (294,402)	\$ 5,608,694

Sangamon County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position (Deficit) -
Component Units
Year Ended November 30, 2016

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
Revenues:				
Fees, fines, and forfeitures	\$ 1,879,529	\$ 283,051	\$ -	\$ 2,162,580
Intergovernmental	-	376,270	24,000	400,270
Intergovernmental - federal	-	472,267	2,526,084	2,998,351
Interest	2,144	278	9	2,431
Other	-	-	6,258	6,258
Total revenues	1,881,673	1,131,866	2,556,351	5,569,890
Expenses:				
General and administrative	87,269	1,188,067	2,632,107	3,907,443
Public safety	1,526,739	-	-	1,526,739
Depreciation	488,080	727	-	488,807
Total expenses	2,102,088	1,188,794	2,632,107	5,922,989
Excess (deficiency) of revenues over expenses	(220,415)	(56,928)	(75,756)	(353,099)
Net position (deficit):				
December 1, 2015	6,179,926	513	(218,646)	5,961,793
November 30, 2016	\$ 5,959,511	\$ (56,415)	\$ (294,402)	\$ 5,608,694