

SANGAMON COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
For The Year Ended
November 30, 2008

SANGAMON COUNTY, ILLINOIS

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BASIC FINANCIAL STATEMENTS

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Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sangamon County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

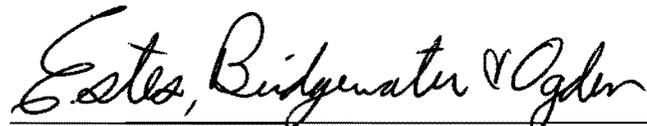
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois as of November 30, 2008, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2009 on our consideration of Sangamon County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Illinois Municipal Retirement Fund Schedules of Funding Progress and budgetary comparison information on pages 28 through 32 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Sangamon County, Illinois has not presented the management's discussion and analysis as required by accounting principles generally accepted in the United States of America.

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



Certified Public Accountants

August 28, 2009

Sangamon County, Illinois
STATEMENT OF NET ASSETS
November 30, 2008

Statement 1

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and short-term investments.....	\$ 12,280,298	\$ 3,734,787
Investments.....	183,326	-
Receivables, net:		
Governmental agencies.....	1,741,852	-
Property taxes.....	23,978,014	-
Accrued interest.....	2,523	-
Other.....	4,465,763	1,066,255
Due from component unit.....	90,614	-
Due from fiduciary funds.....	56,557	-
Inventories.....	1,344,975	-
Prepaid contracts.....	32,515	74,466
Land.....	2,677,987	-
Construction in progress.....	3,811,676	-
Capital assets, net.....	<u>73,501,373</u>	<u>4,092,605</u>
 Total Assets.....	 <u>\$124,167,474</u>	 <u>\$ 8,968,113</u>
LIABILITIES		
Accounts payable.....	\$ 2,560,105	\$ 257,646
Interest payable.....	54,363	-
Self-insurance payable.....	414,953	-
Other liabilities.....	-	98,643
Due to primary government.....	-	90,614
Deferred property tax revenue.....	23,978,014	-
Deferred revenue.....	168,238	-
Long-term liabilities:		
Due within one year.....	1,998,823	-
Due in more than one year.....	<u>5,027,281</u>	<u>-</u>
 Total Liabilities.....	 <u>34,201,777</u>	 <u>446,903</u>
NET ASSETS		
Invested in capital assets, net of related debt.....	76,475,792	4,092,605
Unrestricted.....	<u>13,489,904</u>	<u>4,428,605</u>
 Total Net Assets.....	 <u>\$ 89,965,696</u>	 <u>\$ 8,521,210</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2008

Statement 2

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
PRIMARY GOVERNMENT:					
Governmental Activities:					
General government	\$21,190,303	\$ 8,655,401	\$ 116,114	(\$12,418,788)	\$ -
Public safety	24,433,309	1,400,157	160,195	(22,872,957)	
Judicial.....	11,229,450	3,737,706	88,800	(7,402,944)	
Highways and roads.....	5,366,055	3,728,756	3,022,175	1,384,876	
Health and welfare.....	15,165,333	2,169,852	2,523,016	(10,472,465)	
Interest and fiscal charges.....	<u>156,034</u>	<u>-</u>	<u>-</u>	<u>(156,034)</u>	<u>-</u>
Total Governmental Activities	<u>77,540,484</u>	<u>19,691,872</u>	<u>5,910,300</u>	<u>(51,938,312)</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT ..	<u>\$77,540,484</u>	<u>\$19,691,872</u>	<u>\$5,910,300</u>	<u>(51,938,312)</u>	<u>-</u>
COMPONENT UNITS:					
Emergency Telephone System Board	\$ 2,075,759	\$ 2,474,060	\$ -	-	398,301
Regional Planning Commission.....	872,077	-	941,733	-	69,656
Land of Lincoln Consortium.....	<u>2,081,809</u>	<u>-</u>	<u>2,593,766</u>	<u>-</u>	<u>511,957</u>
TOTAL COMPONENT UNITS.....	<u>\$ 5,029,645</u>	<u>\$ 2,474,060</u>	<u>\$3,535,499</u>	<u>-</u>	<u>979,914</u>
General Revenues:					
Taxes:					
Property taxes.....				22,456,207	-
Sales and replacement taxes.....				9,580,144	-
Licenses and permits				282,157	-
Other taxes				16,735,135	-
Earnings on investments.....				610,637	68,205
Miscellaneous.....				1,161,976	-
Transfers.....				<u>(5,354)</u>	<u>(471,639)</u>
Total general revenues and transfers				<u>50,820,902</u>	<u>(403,434)</u>
Change In Net Assets				(1,117,410)	576,480
Net Assets – Beginning of Year, As Restated				<u>91,083,106</u>	<u>7,944,730</u>
Net Assets – Ending of Year				<u>\$89,965,696</u>	<u>\$8,521,210</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
BALANCE SHEET – GOVERNMENTAL FUNDS
November 30, 2008

Statement 3

	General Fund	County Health Fund	Pension Code Fund	Other Governmental Fund	Total Governmental Funds
ASSETS					
Cash and short-term investments	\$ 1,978,372	\$ -	\$ 103,099	\$10,198,827	\$12,280,298
Investments	183,326	-	-	-	183,326
Receivables, net:					
Property taxes	13,193,709	1,623,743	4,773,112	4,387,450	23,978,014
Accrued Interest.....	-	-	-	2,523	2,523
Governmental agencies....	-	1,320,799	-	421,053	1,741,852
Other	3,581,368	-	3,922	880,473	4,465,763
Prepaid contracts.....	-	-	-	32,515	32,515
Due from other funds.....	5,045,861	56,893	-	7,043,649	12,146,403
Due from component units	90,614	-	-	-	90,614
Due from fiduciary funds.....	269,586	-	-	-	269,586
Inventory.....	118,374	-	-	1,226,601	1,344,975
TOTAL ASSETS.....	<u>\$24,461,210</u>	<u>\$ 3,001,435</u>	<u>\$ 4,880,133</u>	<u>\$24,193,091</u>	<u>\$56,535,869</u>
 LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable.....	\$ 1,723,881	\$ 303,559	\$ 126	\$ 532,539	\$ 2,560,105
Accrued interest.....	18,538	17,340	-	18,485	54,363
Self-insurance payable.....	414,953	-	-	-	414,953
Due to other funds	5,267,398	3,453,638	-	3,638,395	12,359,431
Deferred property taxes	13,193,709	1,623,743	4,773,112	4,387,450	23,978,014
Deferred revenue	-	-	-	168,240	168,240
 Total Liabilities	 <u>20,618,479</u>	 <u>5,398,280</u>	 <u>4,773,238</u>	 <u>8,745,109</u>	 <u>39,535,106</u>
 Fund Balance:					
Reserved for:					
Inventories	118,374	-	-	1,226,601	1,344,975
Liability claims/health insurance.....	5,990,585	-	-	-	5,990,585
Unreserved.....	(2,266,228)	(2,396,845)	106,895	-	(4,556,178)
Unreserved reported in nonmajor special revenue funds	-	-	-	14,221,381	14,221,381
 Total Fund Balance.....	 <u>3,842,731</u>	 <u>(2,396,845)</u>	 <u>106,895</u>	 <u>15,447,982</u>	 <u>17,000,763</u>
TOTAL LIABILITIES AND FUND BALANCE.....	<u>\$24,461,210</u>	<u>\$ 3,001,435</u>	<u>\$ 4,880,133</u>	<u>\$24,193,091</u>	<u>\$56,535,869</u>

See accompanying notes to the basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS**
November 30, 2008

Total fund balance for governmental funds (Statement 3).....		\$17,000,763
Total net assets reported for governmental activities in the Statement of Net Assets is different because:		
Capital assets used in government activities are not financial resources and therefore are not reported in the funds.		
These assets consist of:		
Land.....	\$ 2,677,987	
Land improvements.....	293,648	
Buildings, net.....	34,067,672	
Building improvements, net.....	8,653	
Vehicles, net.....	1,109,392	
Maintenance equipment, net.....	1,613,600	
Infrastructure, net.....	32,486,136	
Office equipment, net.....	678,391	
Computer equipment, net.....	3,105,056	
Other equipment, net.....	96,462	
Software, net.....	42,363	
Construction in progress.....	<u>3,811,676</u>	
Total capital assets.....		79,991,036
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities – both current and long-term – are reported in the Statement of Net Assets. Balances at November 30, 2008 are:		
Government lease obligations.....	(3,041,517)	
Mortgage loan.....	(473,726)	
Compensated absences.....	<u>(3,510,860)</u>	
Total long-term liabilities.....		(<u>7,026,103</u>)
Total net assets of governmental activities (Statement 1).....		<u>\$89,965,696</u>

See accompanying notes to the basic financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**
For The Year Ended November 30, 2008

	General Fund	County Health Fund	Pension Code Fund	Other Governmental Fund	Total Governmental Funds
REVENUES					
Property taxes	\$11,339,551	\$ 1,557,204	\$ 4,570,275	\$ 4,989,177	\$22,456,207
Licenses and permits.....	261,143	21,014	-	-	282,157
Fees, fines, and forfeitures.....	13,793,264	2,169,852	-	3,728,756	19,691,872
Sales and replacement taxes	9,580,144	-	-	-	9,580,144
Other taxes.....	3,683,391	-	18,996	4,710,495	8,412,882
Intergovernmental.....	1,641,659	2,411,175	-	4,269,422	8,322,256
Intergovernmental – federal.....	365,109	2,523,016	-	3,022,175	5,910,300
Interest revenue.....	267,246	3,805	3,194	336,392	610,637
Self-funded health insurance ...	1,400,675	-	-	-	1,400,675
Miscellaneous revenue.....	<u>394,136</u>	<u>118,689</u>	<u>5,321</u>	<u>643,830</u>	<u>1,161,976</u>
Total Revenues	<u>42,726,318</u>	<u>8,804,755</u>	<u>4,597,786</u>	<u>21,700,247</u>	<u>77,829,106</u>
EXPENDITURES					
Current:					
General government	20,108,378	-	69,190	1,829,093	22,006,661
Public safety	18,248,745	-	-	4,303,992	22,552,737
Highways and roads.....	-	-	-	1,420,806	1,420,806
Judicial.....	10,441,948	-	-	356,225	10,798,173
Health and welfare.....	586,798	9,454,022	-	5,071,842	15,112,662
Capital outlay.....	337,419	-	-	6,770,309	7,107,728
Debt service:					
Principal.....	336,200	26,993	-	731,956	1,095,149
Interest.....	<u>13,864</u>	<u>21,931</u>	<u>-</u>	<u>120,239</u>	<u>156,034</u>
Total Expenditures	<u>50,073,352</u>	<u>9,502,946</u>	<u>69,190</u>	<u>20,604,462</u>	<u>80,249,950</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(<u>7,347,034</u>)	(<u>698,191</u>)	<u>4,528,596</u>	<u>1,095,785</u>	(<u>2,420,844</u>)
OTHER FINANCING SOURCES (USES)					
Operating transfer in.....	9,458,970	457,292	-	2,105,144	12,021,406
Transfer from component unit .	336,615	-	-	535,369	871,984
Operating transfer out.....	(4,316,336)	(545,104)	(4,592,765)	(3,044,194)	(12,498,399)
Transfer to component unit.....	(350,000)	-	-	(50,345)	(400,345)
Other	<u>316,152</u>	<u>-</u>	<u>-</u>	<u>146,950</u>	<u>463,102</u>
Total Other Financing Sources (Uses).....	<u>5,445,401</u>	(<u>87,812</u>)	(<u>4,592,765</u>)	(<u>307,076</u>)	<u>457,748</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(1,901,633)	(786,003)	(64,169)	788,709	(1,963,096)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR,	<u>5,744,364</u>	(<u>1,610,842</u>)	<u>171,064</u>	<u>14,659,275</u>	<u>18,963,859</u>
FUND BALANCE (DEFICIT), END OF YEAR.....	<u>\$ 3,842,731</u>	(<u>\$ 2,396,845</u>)	<u>\$ 106,895</u>	<u>\$15,447,984</u>	<u>\$17,000,763</u>

See accompanying notes to the basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For The Year Ended November 30, 2008

Net change in fund balances – total governmental funds (Statement 4)		(\$1,963,096)
The change in net assets reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures.		
However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay and infrastructure additions of \$7,107,725 are more than depreciation (\$6,500,476) in the current period		
		607,249
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the Statement of Net Assets, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Assets.		
Debt issued:		
Leases payable.....	(\$ 463,102)	
Repayments:		
Capital lease obligations.....	1,068,155	
Mortgage loan.....	<u>26,993</u>	
Net adjustment.....		632,046
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.		
Compensated absences		(<u>393,609</u>)
Change in net assets of governmental activities (Statement 2).....		(\$<u>1,117,410</u>)

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2008

Statement 7

	<u>Agency Funds</u>
ASSETS	
Cash and short-term investments.....	\$ 6,978,773
Investments.....	1,437,343
Receivables:	
Property taxes.....	200,000
Due from other funds.....	321,775
Other	<u>1,014</u>
 Total Assets.....	 <u>8,938,905</u>
LIABILITIES	
Accounts payable.....	1,069,225
Bond deposits	2,546,272
Refunds and restitutions	91,209
Deferred property tax revenue.....	200,000
Deferred revenues.....	224,150,473
Due to other funds	378,332
Trust funds due others	(<u>219,496,606</u>)
 Total Liabilities.....	 <u>8,938,905</u>
 NET ASSETS	 <u>\$ -</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2008

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

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

USE OF ESTIMATES

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

PRINCIPLES USED TO DETERMINE REPORTING ENTITY

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

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

Discretely Presented Component Units

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2008

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Discretely Presented Component Units (Continued)

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

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

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

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

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

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

Joint Venture

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2008

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Jointly Governed Organizations

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

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from its legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2008

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

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

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

The government reports the following major governmental funds:

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

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2008

BUDGETS AND BUDGETARY ACCOUNTING

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

Budgets are prepared on the modified accrual basis of accounting.

Alternative control over spending activities of these funds is achieved through the applicable grant or allotment application process, as well as monitoring efforts of appropriate committees of the Board of Sangamon County.

The County Board is authorized to transfer budgeted amounts between line items. Unexpended appropriations lapse at the end of each fiscal year.

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2008.

CASH AND SHORT-TERM INVESTMENTS

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

INVESTMENTS

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

Investment balances, which consist of U.S. Government obligations, certificates of deposit with maturities exceeding one year, and money market funds held for investment purposes, are stated at cost, which approximates fair value. Assets of the different funds are commingled for investment purposes, where permitted, and interest earnings are recognized as revenue in the County General Fund.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2008

INVENTORIES AND PREPAID ITEMS

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

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

CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental columns in the government-wide financial statements. The capitalization threshold for infrastructure is \$5,000. Capital assets, other than infrastructure, are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

LONG-TERM OBLIGATIONS

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2008

COMPENSATED ABSENCES

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

FUND EQUITY

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

PROPERTY TAX CALENDAR

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

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

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

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 1 – CASH, CASH EQUIVALENTS AND INVESTMENTS

Deposits: The County does not have a policy regarding deposits. For custodial credit risk, the State of Illinois requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk based capital ration.

Investments: The Illinois Compiled Statutes (Section 235/2) limit municipality investments to: (1) obligations of the United States and its agencies (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations.

Interest rate risk: Sangamon County, Illinois, does not have a policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, its practice is to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations, or pension payments, thereby avoiding the need to sell securities on the open market prior to maturity, and investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

Concentrations: The County's policy is to maintain a diversified portfolio to minimize the risk of loss resulting from over concentration of assets in a specific issuer.

Custodial credit risk:

Deposits: This is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of November 30, 2008, the carrying amount of the County's deposits net of outstanding checks was \$22,993,858 and the bank balance was \$27,122,031. This balance is either covered by FDIC insurance or collateralized by the banks.

Investments: This is the risk that in the event of the failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County does not have a custodial credit risk policy for investments.

Cash and investments of the County consist of the following at November 30, 2008:

Cash and Cash Equivalents

Deposits with financial institutions	\$20,127,821
Illinois Funds	<u>2,866,037</u>
Total cash and cash equivalents	<u>22,993,858</u>

Investments

General Fund – U.S. Government Obligations	183,326
Fiduciary Funds – Certificates of Investments	<u>1,437,343</u>
Total investments	<u>1,620,669</u>

Total cash and investments	<u>\$24,614,527</u>
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Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 1 – CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Cash and investments are classified in the accompanying financial statements as follows:

Statement of Net Assets	
Cash and cash Equivalents	\$16,015,085
Investments	<u>183,326</u>
Total statement of net assets	<u>16,198,411</u>
Fiduciary Funds	
Cash and cash Equivalents	6,978,773
Investments	<u>1,437,343</u>
Total fiduciary funds	<u>8,416,116</u>
Total cash and investments	<u>\$24,614,527</u>

NOTE 2 – INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2008 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 136,215
	Fiduciary funds	269,586
County Health	Juvenile Center	56,893
Nonmajor governmental funds	County Health	3,453,638
	General Fund	35,978
	Fiduciary funds	108,746
Fiduciary Funds	General Fund	<u>321,775</u>
Total		<u>\$4,382,831</u>

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

Due to/from primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government – General Fund	Component unit – Land of Lincoln Consortium	\$ 22,917
	Component unit – ETSB	<u>67,697</u>
Total		<u>\$ 90,614</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2008 was as follows:

<u>Primary Government</u>	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,680,057	\$ -	(\$ 2,070)	\$ 2,677,987
Construction in progress	<u>4,349,263</u>	<u>809,618</u>	<u>(1,347,205)</u>	<u>3,811,676</u>
Total capital assets not being depreciated	<u>7,029,320</u>	<u>809,618</u>	<u>(1,349,275)</u>	<u>6,489,663</u>
Capital assets being depreciated:				
Land improvements	184,092	185,738	-	369,830
Buildings	51,939,167	-	(431,591)	51,507,576
Building improvements	120,739	-	-	120,739
Vehicles	3,716,187	857,526	(369,619)	4,204,094
Maintenance equipment	3,659,078	1,383,139	(353,261)	4,688,956
Infrastructure	81,587,773	3,434,764	-	85,022,537
Office equipment	1,373,558	-	(7,499)	1,366,059
Computer equipment	5,747,753	329,213	(17,000)	6,059,966
Software	337,043	23,452	-	360,495
Other equipment	<u>564,871</u>	<u>84,275</u>	<u>(145,127)</u>	<u>504,019</u>
Total capital assets being depreciated	<u>149,230,261</u>	<u>6,298,107</u>	<u>(1,324,097)</u>	<u>154,204,271</u>
Less accumulated depreciation for:				
Land improvements	(40,807)	(35,375)	-	(76,182)
Buildings	(16,269,129)	(1,170,775)	-	(17,439,904)
Building improvements	(108,573)	(3,513)	-	(112,086)
Vehicles	(2,604,652)	(800,300)	310,250	(3,094,702)
Maintenance equipment	(2,939,812)	(332,318)	196,774	(3,075,356)
Infrastructure	(49,076,939)	(3,459,462)	-	(52,536,401)
Office equipment	(631,806)	(63,362)	7,500	(687,668)
Computer equipment	(2,449,423)	(549,684)	44,197	(2,954,910)
Software	(264,894)	(53,238)	-	(318,132)
Other equipment	<u>(417,003)</u>	<u>(32,449)</u>	<u>41,895</u>	<u>(407,557)</u>
Total accumulated depreciation	<u>(74,803,038)</u>	<u>(6,500,476)</u>	<u>600,616</u>	<u>(80,702,898)</u>
Total capital assets being depreciated, net	<u>72,354,464</u>	<u>4,870,390</u>	<u>(3,723,481)</u>	<u>73,501,373</u>
Governmental activities capital assets, net	<u>\$ 79,383,784</u>	<u>\$12,680,008</u>	<u>(\$12,072,756)</u>	<u>\$ 79,991,036</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 3 – CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 588,554
Public safety	1,541,964
Highways and roads	3,945,076
Judicial	367,517
Health and welfare	<u>57,365</u>
Total depreciation expense – governmental activities	<u>\$6,500,476</u>

Discretely Presented Component Units

Activity for the capital assets of the component units for the year ended November 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Building	\$2,458,891	\$ -	\$ -	\$2,458,891
Equipment	<u>4,441,855</u>	<u>211,656</u>	<u>-</u>	<u>4,653,511</u>
Total capital assets being depreciated	<u>6,900,746</u>	<u>211,656</u>	<u>-</u>	<u>7,112,402</u>
Less accumulated depreciation for:				
Buildings	(115,589)	(63,048)	-	(178,637)
Equipment	<u>(2,391,984)</u>	<u>(449,176)</u>	<u>-</u>	<u>(2,841,160)</u>
Total accumulated depreciation	<u>(2,507,573)</u>	<u>(512,224)</u>	<u>-</u>	<u>(3,019,797)</u>
Total capital assets being depreciated, net	<u>4,393,173</u>	<u>(300,568)</u>	<u>-</u>	<u>4,092,605</u>
Component units capital assets, net	<u>\$4,393,173</u>	<u>(\$ 300,568)</u>	<u>\$ -</u>	<u>\$4,092,605</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 4 – LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Capital lease obligations	\$3,646,571	\$ 463,102	(\$1,068,155)	\$3,041,518	\$1,093,438
Mortgage loan	500,719	-	(26,993)	473,726	27,670
Compensated absences	<u>3,117,251</u>	<u>393,609</u>	<u>-</u>	<u>3,510,860</u>	<u>877,715</u>
Total long-term debt	<u>\$7,264,541</u>	<u>\$ 856,711</u>	<u>(\$1,095,148)</u>	<u>\$7,026,104</u>	<u>\$1,998,823</u>

Debt service requirements on long-term debt at November 30, 2008 are as follows:

Fiscal Year Ending November 30,	<u>Governmental Activities</u>			
	<u>Capital Lease Obligations</u>		<u>Mortgage Loan</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 1,090,716	\$ 120,708	\$ 27,670	\$ 21,254
2010	1,051,370	77,737	28,910	20,014
2011	899,432	36,162	30,580	18,344
2012	-	-	31,923	17,002
2013	-	-	33,325	15,600
2014-2018	-	-	189,906	54,714
2019-2023	<u>-</u>	<u>-</u>	<u>131,412</u>	<u>11,619</u>
Total	<u>\$3,041,518</u>	<u>\$ 234,607</u>	<u>\$ 473,726</u>	<u>\$ 158,547</u>

NOTE 5 – COMPENSATED ABSENCES

At November 30, 2008, 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 \$3,510,860 for the primary government. Compensated absences are generally liquidated by the General Fund.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 6 – PROPERTY TAXES

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

	<u>Maximum Rate</u>	<u>2007 Actual Rate</u>
General Fund	N/A	.2878
Insurance Liability Fund	N/A	.0479
County Highway Fund	.2000	.0610
County Bridge Fund	.2500	.0240
Matching Fund	.0500	.0387
County Health Fund	.0750	.0461
Juvenile Center Fund	.0100	.0136
Pension Code Fund	N/A	.1353
Veterans' Assistance Fund	.0400	.0058
Child Advocacy Fund	.0040	.0036
Extension Education Fund	.0500	<u>.0059</u>
Total		<u>.6697</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, 2008, the County has \$24,178,014 of deferred property tax revenue, including \$200,000 reflected in the agency funds.

NOTE 7 – TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2008 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major funds:		
General	\$ 8,647,116	\$ 3,027,489
County Health	457,292	545,104
Pension Code	-	4,592,765
Nonmajor governmental funds	<u>2,105,144</u>	<u>3,044,194</u>
Totals	<u>\$11,209,552</u>	<u>\$11,209,552</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 7 – TRANSFERS WITHIN THE REPORTING ENTITY (CONTINUED)

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

The composition of transfers between the primary government and component units for the year ended November 30, 2008 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary government:		
Major funds:		
General	\$ 336,615	\$ 350,000
Nonmajor governmental funds	535,369	50,345
Component units	<u>400,345</u>	<u>871,984</u>
Totals	<u>\$1,272,329</u>	<u>\$1,272,329</u>
Primary government:		
Major funds:		
General	\$ 811,854	\$1,288,847
Fiduciary Funds	<u>1,288,847</u>	<u>811,854</u>
Totals	<u>\$2,100,701</u>	<u>\$2,100,701</u>

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

NOTE 8 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN

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

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

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2008 was 9.93% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2008 was 24 years.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

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

For December 31, 2008, the County’s annual pension cost of \$2,700,660 was equal to the County’s required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.60% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor. The assumptions used for the 2008 actuarial valuation were based on the 2002-2004 experience study. However, the 2008 actuarial valuation information is based on the 2005-2007 experience study.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	2,700,660	100.0%	0
12/31/07	2,458,826	100%	0
12/31/06	2,432,876	100%	0
12/31/05	2,182,279	100%	0
12/31/04	1,780,846	100%	0
12/31/03	1,165,327	100%	0
12/31/02	741,855	100%	0
12/31/01	931,037	100%	0
12/31/00	964,315	100%	0
12/31/99	1,245,561	100%	0

**NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –
SHERIFF’S LAW ENFORCEMENT PERSONNEL**

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

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

Employees participating in IMRF are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. Sangamon County, Illinois is required to contribute at an actuarially determined rate. The employer rate for calendar year 2008 was 25.41% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2008 was 24 years.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

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

For December 31, 2008, Sangamon County, Illinois' annual pension cost of \$1,289,394 was equal to Sangamon County, Illinois' required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor. The assumptions used for the 2008 actuarial valuation were based on the 2002-2004 experience study. However, the 2008 actuarial valuation information is based on the 2005-2007 experience study.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	1,289,394	100%	0
12/31/07	1,064,553	100%	0
12/31/06	1,036,204	100%	0
12/31/05	862,326	100%	0
12/31/04	760,009	100%	0
12/31/03	745,809	100%	0
12/31/02	659,773	100%	0
12/31/01	683,193	100%	0
12/31/00	601,647	100%	0
12/31/99	582,975	100%	0

NOTE 10 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical and prescription benefits. The County has an excess loss insurance policy through Blue Cross Blue Shield with a policy period of December 1, 2007 to November 30, 2008. The specific/individual excess loss deductible for medical is \$100,000 per covered person with a maximum aggregate benefit of 125% of estimated claims. When a probable medical claim liability has been incurred at year end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

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

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2008 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.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 10 – RISK MANAGEMENT (CONTINUED)

Changes in the claims liabilities for employee health insurance in fiscal years 2008 and 2007 were:

	<u>2008</u>	<u>2007</u>
Balance, beginning of year	\$ 297,685	\$ 186,239
Claims incurred including IBNRs	4,525,292	4,686,998
Claims paid	(4,408,024)	(4,575,552)
Balance, end of year	<u>\$ 414,953</u>	<u>\$ 297,685</u>

NOTE 11 – INDIVIDUAL FUND DISCLOSURES

Deficit Fund Balance

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2008:

Court Security	(\$ 697,012)
Highway Safety Project	(\$ 135,918)
Juvenile Center	(\$1,823,147)
Landfill Water Project	(\$ 76,645)
Local Law Enforcement Block Grant	(\$ 18,870)
Veterans Assistance	(\$ 13,743)

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

Excess of Expenditures Over Appropriations

The following funds expended more than their appropriation during the year ended November 30, 2008:

	<u>Budgeted</u>	<u>Actual</u>	<u>Over expended</u>
County General Fund	\$49,720,813	\$50,073,352	\$352,539
County Health Fund	8,561,157	9,502,946	941,789
Court Security Fund	714,881	761,502	46,621
Motor Fuel Tax Fund	1,673,578	2,671,794	998,216
Police Training Institute Fund	186,914	283,616	96,702
Narcotic Enforcement Fund - State/Local	23,224	26,794	3,570
Township Bridge Fund	-	315,120	315,120
Landfill Water Project Fund	-	1,562	1,562
Narcotic Forfeiture	30,000	32,839	2,839

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2008

NOTE 12 – CONDUIT DEBT

The County has approved Economic and Industrial Development Bonds totaling \$39,667,586 for several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements.

NOTE 13 - CONTINGENCIES

As of November 30, 2008, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the financial statements of the County.

As discussed on page 1, Sangamon County, Illinois has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been reported to appropriate officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the financial statements for possible federal claims for refunds of those grant monies.

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

The investment in capital assets, net of related debt, at November 30, 2008 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$79,991,036
Less:	
Capital equipment leases	(3,041,518)
Mortgage loan	(<u>473,726</u>)
Investment in capital assets, net of related debt	<u>\$76,475,792</u>

REQUIRED SUPPLEMENTAL INFORMATION

(Unaudited)

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – OTHER QUALIFIED EMPLOYEES
For The Year Ended November 30, 2008

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 03061R

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	2,700,660	100%	0
12/31/07	2,458,826	100%	0
12/31/06	2,432,876	100%	0
12/31/05	2,182,279	100%	0
12/31/04	1,780,846	100%	0
12/31/03	1,165,327	100%	0
12/31/02	741,855	100%	0
12/31/01	931,037	100%	0
12/31/00	964,315	100%	0
12/31/99	1,245,561	100%	0

FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (ALL) ---Entry Age (b)</u>	<u>Unfunded ALL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/08	51,179,202	67,614,925	16,435,723	75.69%	27,196,981	60.43%
12/31/07	57,117,322	63,084,706	5,967,384	90.54%	25,453,684	23.44%
12/31/06	51,330,228	58,039,265	6,709,037	88.44%	25,081,199	26.75%
12/31/05	49,965,208	55,103,948	5,138,740	90.67%	24,193,787	21.24%
12/31/04	46,584,230	50,773,184	4,188,954	91.75%	22,890,049	18.30%
12/31/03	45,218,357	46,754,444	1,536,087	96.71%	22,070,544	6.96%
12/31/02	45,379,281	43,358,325	(2,020,956)	104.66%	21,256,579	0.00%
12/31/01	45,854,720	39,101,535	(6,753,185)	117.27%	19,851,541	0.00%
12/31/00	41,960,388	34,077,729	(7,882,659)	123.13%	16,888,188	0.00%
12/31/99	36,243,322	30,973,632	(5,269,690)	117.01%	15,927,892	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2008 is \$37,143,531. On a market basis, the funded ratio would be 54.93%.

*** Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-2007 Experience Study.

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – SHERIFF'S LAW ENFORCEMENT PERSONNEL
For The Year Ended November 30, 2008

(Unaudited – See Accompanying Independent Auditor's Report)

County Employer Number: 36061S

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	1,289,394	100%	0
12/31/07	1,064,553	100%	0
12/31/06	1,036,204	100%	0
12/31/05	862,326	100%	0
12/31/04	760,009	100%	0
12/31/03	745,809	100%	0
12/31/02	659,773	100%	0
12/31/01	683,193	100%	0
12/31/00	601,647	100%	0
12/31/99	582,975	100%	0

FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (ALL) ---Entry Age (b)</u>	<u>Unfunded ALL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/08	6,984,789	20,668,993	13,684,204	33.79%	5,074,357	269.67%
12/31/07	9,754,418	19,257,985	9,503,567	50.65%	4,638,577	204.88%
12/31/06	7,297,905	17,483,507	10,185,602	41.74%	4,812,836	211.63%
12/31/05	9,248,146	16,937,630	7,689,484	54.60%	4,268,943	180.13%
12/31/04	9,525,709	15,450,866	5,925,157	61.65%	4,255,369	139.24%
12/31/03	10,918,951	15,791,060	4,872,109	69.15%	4,091,106	119.09%
12/31/02	11,889,172	15,080,444	3,191,272	78.84%	3,759,393	84.89%
12/31/01	9,656,217	13,250,823	3,594,606	72.87%	3,820,988	94.08%
12/31/00	11,804,451	15,117,912	3,313,461	78.08%	3,620,021	91.53%
12/31/99	11,245,690	14,683,960	3,438,270	76.58%	3,594,177	95.66%

On a market value basis, the actuarial value of assets as of December 31, 2008 is \$1,463,200. On a market basis, the funded ratio would be 7.08%.

*** Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-2007 Experience Study.

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY GENERAL FUND
For The Year Ended November 30, 2008

Schedule 3

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$11,462,386	\$11,462,386	\$11,339,551
Licenses and permits	245,383	289,133	261,143
Fees, fines and forfeitures.....	14,058,699	14,682,524	13,793,264
Sales and replacement taxes	9,339,067	9,730,921	9,580,144
Other taxes.....	3,209,170	3,409,170	3,683,391
Intergovernmental.....	3,326,634	3,442,384	1,641,659
Intergovernmental – federal	-	-	365,109
Interest revenue	248,216	271,594	267,246
Self-funded health insurance	1,316,199	1,316,199	1,400,675
Miscellaneous revenue	<u>2,505,638</u>	<u>2,594,205</u>	<u>394,136</u>
 Total Revenues.....	 <u>45,711,392</u>	 <u>47,198,516</u>	 <u>42,726,318</u>
EXPENDITURES			
Current:			
General government.....	20,433,362	20,101,869	20,108,378
Public safety.....	16,168,765	17,635,747	18,248,745
Judicial	10,561,050	10,573,910	10,441,948
Health and welfare	591,452	591,452	586,798
Capital outlay	150,000	466,153	337,419
Debt service:			
Principal	330,817	330,817	329,200
Interest	<u>20,865</u>	<u>20,865</u>	<u>20,864</u>
 Total Expenditures	 <u>48,256,311</u>	 <u>49,720,813</u>	 <u>50,073,352</u>
 (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses)	 (<u>2,544,919</u>)	 (<u>2,522,297</u>)	 (<u>7,347,034</u>)
OTHER FINANCING SOURCES (USES)			
Net transfers between funds	4,299,526	3,977,751	5,129,249
Other financing sources.....	<u>-</u>	<u>316,153</u>	<u>316,152</u>
 Total Other Financing Sources (Uses).....	 <u>4,299,526</u>	 <u>4,293,904</u>	 <u>5,445,401</u>
 NET CHANGE IN FUND BALANCES.....	 <u>\$ 1,754,607</u>	 <u>\$ 1,771,607</u>	 (1,901,633)
 FUND BALANCE, BEGINNING OF YEAR.....			 <u>5,744,364</u>
 FUND BALANCE, END OF YEAR.....			 <u>\$ 3,842,731</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY HEALTH DEPARTMENT FUND
 For The Year Ended November 30, 2008

Schedule 4

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$1,569,188	\$1,569,188	\$1,557,204
Licenses and permits	402,243	402,243	21,014
Fees, fines and forfeitures.....	2,155,801	2,155,801	2,169,852
Intergovernmental.....	2,683,746	2,795,274	2,411,175
Intergovernmental – federal	1,120,912	1,120,912	2,523,016
Interest income	4,200	4,200	3,805
Miscellaneous Revenue	<u>9,650</u>	<u>56,247</u>	<u>118,689</u>
 Total Revenues.....	 <u>7,945,740</u>	 <u>8,103,865</u>	 <u>8,804,755</u>
EXPENDITURES			
Current:			
Health and welfare	8,327,363	8,485,488	9,454,022
Capital Outlay.....	24,304	24,304	-
Debt Service:			
Principal	27,000	27,000	26,993
Interest	<u>24,365</u>	<u>24,365</u>	<u>21,931</u>
 Total Expenditures	 <u>8,403,032</u>	 <u>8,561,157</u>	 <u>9,502,946</u>
 (Deficiency) Of Revenues Over Expenditures			
Before Other Financing Sources (Uses).....	(457,292)	(457,292)	(698,191)
OTHER FINANCING SOURCES (USES)			
Net transfers between funds	<u>457,292</u>	<u>457,292</u>	(<u>87,812</u>)
 NET CHANGE IN FUND BALANCES.....	 <u>\$ -</u>	 <u>\$ -</u>	 (786,003)
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....			 (<u>1,610,842</u>)
 FUND BALANCE (DEFICIT), END OF YEAR			 <u>(\$2,396,845)</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – PENSION CODE FUND
For The Year Ended November 30, 2008

Schedule 5

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$4,611,281	\$4,611,281	\$4,570,275
Other taxes.....	-	-	18,996
Interest income	-	-	3,194
Miscellaneous Revenue.....	<u>-</u>	<u>-</u>	<u>5,321</u>
Total Revenues.....	<u>4,611,281</u>	<u>4,611,281</u>	<u>4,597,786</u>
EXPENDITURES			
Current:			
General government.....	<u>-</u>	<u>-</u>	<u>69,190</u>
Excess Of Revenues Over Expenditures Before Other Financing Sources (Uses)	4,611,281	4,611,281	4,528,596
OTHER FINANCING SOURCES (USES)			
Net transfers between funds	(<u>4,611,281</u>)	(<u>4,611,281</u>)	(<u>4,592,765</u>)
NET CHANGE IN FUND BALANCES.....	<u>\$ -</u>	<u>\$ -</u>	(64,169)
FUND BALANCE, BEGINNING OF YEAR.....			<u>171,064</u>
FUND BALANCE, END OF YEAR.....			<u>\$ 106,895</u>

OTHER SUPPLEMENTAL INFORMATION

Sangamon County, Illinois
COMBINING BALANCE SHEET – GENERAL FUND
November 30, 2008

Schedule 6

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
ASSETS				
Cash and short-term investments.....	\$ 4,890	\$ 1,624,410	\$ 349,072	\$ 1,978,372
Investments.....	-	183,326	-	183,326
Receivables, net:				
Property taxes.....	11,762,968	1,430,741	-	13,193,709
Other	3,549,138	1,961	30,269	3,581,368
Due from other funds.....	136,215	-	4,909,646	5,045,861
Due from component units	90,614	-	-	90,614
Due from fiduciary funds	269,586	-	-	269,586
Inventory	<u>118,374</u>	<u>-</u>	<u>-</u>	<u>118,374</u>
TOTAL ASSETS.....	<u>\$15,931,785</u>	<u>\$ 3,240,438</u>	<u>\$ 5,288,987</u>	<u>\$24,461,210</u>
<u>Liabilities and Fund Balance</u>				
LIABILITIES				
Accounts payable.....	\$ 1,396,189	\$ 287,652	\$ 40,040	\$ 1,723,881
Accrued interest.....	18,538	-	-	18,538
Self-insurance payable.....	-	-	414,953	414,953
Due to other funds	5,267,398	-	-	5,267,398
Deferred property taxes	<u>11,762,968</u>	<u>1,430,741</u>	<u>-</u>	<u>13,193,709</u>
Total Liabilities	<u>18,445,093</u>	<u>1,718,393</u>	<u>454,993</u>	<u>20,618,479</u>
FUND BALANCE				
Unreserved.....	(2,631,682)	365,454	-	(2,266,228)
Reserved for inventories.....	118,374	-	-	118,374
Reserved for self-funded health insurance	-	-	4,833,994	4,833,994
Reserved for liability claims.....	<u>-</u>	<u>1,156,591</u>	<u>-</u>	<u>1,156,591</u>
Total Fund Balance	<u>(2,513,308)</u>	<u>1,522,045</u>	<u>4,833,994</u>	<u>3,842,731</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$15,931,785</u>	<u>\$ 3,240,438</u>	<u>\$ 5,288,987</u>	<u>\$24,461,210</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GENERAL FUND**
For The Year Ended November 30, 2008

Schedule 7

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
REVENUES				
Property taxes	\$ 9,721,545	\$ 1,618,006	\$ -	\$11,339,551
Licenses and permits	261,143	-	-	261,143
Fees, fines and forfeitures.....	7,406,998	68,561	6,317,705	13,793,264
Sales and replacement taxes	9,580,144	-	-	9,580,144
Other taxes.....	3,683,391	-	-	3,683,391
Intergovernmental.....	1,569,759	71,900	-	1,641,659
Intergovernmental – federal	365,109	-	-	365,109
Interest revenue	135,224	35,119	96,903	267,246
Self-funded health insurance	-	1,400,675	-	1,400,675
Miscellaneous revenue	<u>386,916</u>	<u>7,220</u>	<u>-</u>	<u>394,136</u>
 Total Revenues.....	 <u>33,110,229</u>	 <u>3,201,481</u>	 <u>6,414,608</u>	 <u>42,726,318</u>
EXPENDITURES				
Current:				
General government.....	11,914,293	2,759,213	5,434,872	20,108,378
Public safety.....	18,248,745	-	-	18,248,745
Judicial	10,441,948	-	-	10,441,948
Health and welfare	586,798	-	-	586,798
Capital outlay	337,419	-	-	337,419
Debt service:				
Principal	329,200	-	-	329,200
Interest	<u>20,864</u>	<u>-</u>	<u>-</u>	<u>20,864</u>
 Total Expenditures	 <u>41,879,267</u>	 <u>2,759,213</u>	 <u>5,434,872</u>	 <u>50,073,352</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses)				
	(<u>8,769,038</u>)	<u>442,268</u>	<u>979,736</u>	(<u>7,347,034</u>)
OTHER FINANCING SOURCES (USES)				
Operating transfer in.....	9,358,970	100,000	-	9,458,970
Transfer from component unit.....	336,615	-	-	336,615
Operating transfer out.....	(3,419,644)	(896,692)	-	(4,316,336)
Transfer to component unit	(350,000)	-	-	(350,000)
Other	<u>316,152</u>	<u>-</u>	<u>-</u>	<u>316,152</u>
 Total Other Financing Sources (Uses)....	 <u>6,242,093</u>	 (<u>796,692</u>)	 <u>-</u>	 <u>5,445,401</u>
 NET CHANGE IN FUND BALANCE.....	 (<u>2,526,945</u>)	 (<u>354,424</u>)	 <u>979,736</u>	 (<u>1,901,633</u>)
 FUND BALANCE, BEGINNING OF YEAR..	 <u>13,637</u>	 <u>1,876,469</u>	 <u>3,854,258</u>	 <u>5,744,364</u>
 FUND BALANCE, END OF YEAR.....	 (<u>\$ 2,513,308</u>)	 <u>\$ 1,522,045</u>	 <u>\$ 4,833,994</u>	 <u>\$ 3,842,731</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2008

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT			
County General:			
Personnel.....	\$ 256,572	\$ 256,572	\$ 252,968
Commodities.....	-	-	-
ATW pay.....	75,000	75,000	81,199
Contractual services.....	176,000	176,800	122,159
Regional planning.....	-	-	-
Interest allocation.....	<u>-</u>	<u>-</u>	<u>66,617</u>
Total County General.....	<u>507,572</u>	<u>508,372</u>	<u>522,943</u>
Auditor:			
Personnel.....	251,703	251,703	248,510
Commodities.....	900	900	704
Contractual services.....	4,986	4,986	7,692
New equipment less than \$5,000.....	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total Auditor.....	<u>259,089</u>	<u>259,089</u>	<u>256,906</u>
County Board:			
Personnel.....	512,799	512,799	497,397
Commodities.....	3,600	3,600	2,655
Contractual services.....	16,042	16,042	16,884
New equipment less than \$5,000.....	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total County Board.....	<u>533,441</u>	<u>533,441</u>	<u>516,936</u>
Finance Miscellaneous:			
Personnel.....	333,829	333,829	369,600
Contractual services.....	2,067,766	717,766	772,839
Commodities.....	-	-	5
New equipment.....	-	-	6,469
Equipment less than \$5,000.....	-	-	3,782
Software less than \$5,000.....	-	-	16,737
Miscellaneous.....	<u>-</u>	<u>-</u>	<u>9,778</u>
Total Finance Miscellaneous.....	<u>2,401,595</u>	<u>1,051,595</u>	<u>1,179,210</u>
Building and Grounds:			
Personnel.....	408,753	442,753	452,680
Commodities.....	82,319	95,319	105,091
Contractual services.....	1,415,472	1,708,568	2,687,961
Uniforms.....	4,300	4,300	5,049
New equipment.....	<u>20,000</u>	<u>20,000</u>	<u>4,126</u>
Total Building and Grounds.....	<u>1,930,844</u>	<u>2,270,940</u>	<u>3,254,907</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2008

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Information Systems:			
Personnel.....	\$ 925,307	\$ 936,885	\$ 940,743
Commodities.....	33,700	33,700	35,363
Contractual services.....	200,531	200,531	209,758
Software.....	-	-	508
New equipment.....	<u>29,500</u>	<u>29,500</u>	<u>21,682</u>
Total Information Systems.....	<u>1,189,038</u>	<u>1,200,616</u>	<u>1,208,054</u>
Election Fund:			
Personnel.....	567,737	739,937	733,380
Commodities.....	10,000	10,000	16,802
Contractual services.....	402,360	865,060	844,378
New equipment.....	<u>7,336</u>	<u>7,336</u>	<u>7,889</u>
Total Election Fund.....	<u>987,433</u>	<u>1,622,333</u>	<u>1,602,449</u>
Central Service:			
Personnel.....	155,832	155,832	144,608
Commodities.....	25,000	25,000	64,785
Contractual services.....	<u>41,715</u>	<u>41,715</u>	<u>35,061</u>
Total Central Service.....	<u>222,547</u>	<u>222,547</u>	<u>244,454</u>
County Clerk:			
Personnel.....	389,549	389,549	361,124
Commodities.....	2,250	2,250	3,278
Contractual services.....	<u>35,817</u>	<u>35,817</u>	<u>33,681</u>
Total County Clerk.....	<u>427,616</u>	<u>427,616</u>	<u>398,083</u>
Recorder:			
Personnel.....	273,791	273,791	227,140
Commodities.....	7,657	7,657	8,551
Contractual services.....	23,807	23,807	17,893
New Equipment less than \$5,000.....	<u>2,000</u>	<u>2,000</u>	<u>38</u>
Total Recorder.....	<u>307,255</u>	<u>307,255</u>	<u>253,622</u>
Treasurer:			
Personnel.....	565,237	576,645	577,434
Commodities.....	4,000	4,000	9,003
Contractual services.....	<u>77,780</u>	<u>97,505</u>	<u>105,570</u>
Total Treasurer.....	<u>647,017</u>	<u>678,150</u>	<u>692,007</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2008

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Supervisor of Assessments:			
Personnel.....	\$ 774,172	\$ 774,172	\$ 738,481
Commodities.....	8,040	8,040	5,338
Contractual services.....	<u>149,272</u>	<u>149,272</u>	<u>77,983</u>
Total Supervisor of Assessments.....	<u>931,484</u>	<u>931,484</u>	<u>821,801</u>
Regional Office of Education:			
Personnel.....	234,370	234,370	232,591
Commodities.....	3,810	3,810	5,009
Contractual services.....	<u>31,142</u>	<u>31,142</u>	<u>34,098</u>
Total Regional Office of Education.....	<u>269,322</u>	<u>269,322</u>	<u>271,698</u>
Insurance Liability:			
Personnel.....	154,042	154,042	156,250
Contractual services.....	<u>2,013,258</u>	<u>2,013,258</u>	<u>2,602,963</u>
Total Insurance Liability.....	<u>2,167,300</u>	<u>2,167,300</u>	<u>2,759,213</u>
Self-Insured:			
Self-funded health insurance.....	<u>6,801,809</u>	<u>6,801,809</u>	<u>5,434,872</u>
State Stamp Purchase.....	<u>850,000</u>	<u>850,000</u>	<u>691,223</u>
TOTAL GENERAL GOVERNMENT.....	<u>20,433,362</u>	<u>20,101,869</u>	<u>20,108,378</u>
PUBLIC SAFETY			
Sheriff:			
Personnel.....	14,396,665	15,358,115	15,915,854
Commodities.....	581,750	696,750	736,201
Contractual services.....	849,789	1,232,289	1,279,797
New equipment.....	72,063	72,063	44,509
Uniforms.....	<u>45,000</u>	<u>45,000</u>	<u>43,863</u>
Total Sheriff.....	<u>15,945,267</u>	<u>17,404,217</u>	<u>18,020,224</u>
Office of Emergency Management:			
Personnel.....	156,689	158,425	155,202
Commodities.....	1,585	2,585	2,796
Contractual services.....	42,653	47,949	48,058
New equipment less than \$5,000.....	<u>22,571</u>	<u>22,571</u>	<u>22,465</u>
Total Office of Emergency Management.....	<u>223,498</u>	<u>231,530</u>	<u>228,521</u>
TOTAL PUBLIC SAFETY.....	<u>16,168,765</u>	<u>17,635,747</u>	<u>18,248,745</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2008

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL			
Circuit Court:			
Personnel.....	\$ 211,538	\$ 211,538	\$ 206,888
Commodities.....	3,597	3,597	5,282
Contractual services.....	<u>227,618</u>	<u>227,618</u>	<u>197,242</u>
Total Circuit Court.....	<u>442,753</u>	<u>442,753</u>	<u>409,412</u>
Public Defender:			
Personnel.....	942,455	942,455	851,190
Commodities.....	4,500	4,500	3,721
Contractual services.....	<u>46,992</u>	<u>46,992</u>	<u>70,951</u>
Total Public Defender.....	<u>993,947</u>	<u>993,947</u>	<u>925,862</u>
Coroner:			
Personnel.....	264,262	264,262	269,396
Commodities.....	4,800	4,800	9,082
Contractual services.....	220,371	220,371	265,906
New Equipment.....	<u>-</u>	<u>-</u>	<u>935</u>
Total Coroner.....	<u>489,433</u>	<u>489,433</u>	<u>545,319</u>
Juvenile Probation:			
Personnel.....	1,219,077	1,231,937	1,216,895
Commodities.....	750	750	811
Contractual services.....	<u>10,150</u>	<u>10,150</u>	<u>9,415</u>
Total Juvenile Probation.....	<u>1,229,977</u>	<u>1,242,837</u>	<u>1,227,121</u>
Adult Probation:			
Personnel.....	1,574,424	1,574,424	1,575,101
Commodities.....	2,275	2,275	2,245
Contractual services.....	<u>16,750</u>	<u>16,750</u>	<u>14,185</u>
Total Adult Probation.....	<u>1,593,449</u>	<u>1,593,449</u>	<u>1,591,531</u>
Deputy Merit Commission:			
Personnel.....	10,166	10,166	9,717
Commodities.....	-	-	10
Contractual services.....	<u>6,024</u>	<u>6,024</u>	<u>8,877</u>
Total Deputy Merit Commission.....	<u>16,190</u>	<u>16,190</u>	<u>18,604</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2008

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL (CONTINUED)			
Circuit Clerk:			
Personnel.....	\$ 2,527,702	\$ 2,527,702	\$ 2,525,793
Commodities.....	47,000	47,000	46,344
Contractual services.....	<u>67,569</u>	<u>67,569</u>	<u>71,330</u>
Total Circuit Clerk.....	<u>2,642,271</u>	<u>2,642,271</u>	<u>2,643,467</u>
States Attorney:			
Personnel.....	3,073,734	3,073,734	2,999,714
Commodities.....	7,300	7,300	9,106
Contractual services.....	71,996	71,996	71,493
New Equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>319</u>
Total States Attorney.....	<u>3,153,030</u>	<u>3,153,030</u>	<u>3,080,632</u>
TOTAL JUDICIAL.....	<u>10,561,050</u>	<u>10,573,910</u>	<u>10,441,948</u>
HEALTH AND WELFARE			
Building/Zoning:			
Personnel.....	567,275	567,275	561,049
Commodities.....	2,100	2,100	2,390
Contractual services.....	21,077	21,077	22,820
New Equipment.....	1,000	1,000	-
New Equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>539</u>
TOTAL HEALTH AND WELFARE.....	<u>591,452</u>	<u>591,452</u>	<u>586,798</u>
CAPITAL OUTLAY			
General and administrative.....	<u>150,000</u>	<u>466,153</u>	<u>337,419</u>
DEBT SERVICE			
Principal.....	330,817	330,817	329,200
Interest.....	<u>20,865</u>	<u>20,865</u>	<u>20,864</u>
TOTAL DEBT SERVICE.....	<u>351,682</u>	<u>351,682</u>	<u>350,064</u>
TOTAL EXPENDITURES.....	<u>\$48,256,311</u>	<u>\$49,720,813</u>	<u>\$50,073,352</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2008

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Highway Fund	County Motor Fuel Tax Fund
ASSETS									
Cash and short-term investments	\$ 36,905	\$ 46,679	\$ 78,617	\$516,678	\$ 2,742	\$ -	\$1,419,720	\$ 171,345	\$3,018,434
Receivables, net:									
Property taxes	-	126,800	-	-	-	612,039	-	2,063,933	-
Accrued interest	-	-	-	-	-	-	-	-	2,079
Governmental agencies	-	41,450	-	93,469	-	-	-	-	181,035
Other	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	1,337,145	-	1,091,695	-
Inventory	-	-	-	-	-	-	-	1,226,601	-
TOTAL ASSETS	<u>\$ 36,905</u>	<u>\$214,929</u>	<u>\$ 78,617</u>	<u>\$610,147</u>	<u>\$ 2,742</u>	<u>\$1,949,184</u>	<u>\$1,419,720</u>	<u>\$4,553,574</u>	<u>\$3,201,548</u>
<u>Liabilities and Fund Balance (Deficit)</u>									
LIABILITIES									
Accounts payable	\$ -	\$ 652	\$ 2,048	\$ -	\$ -	\$ 19,111	\$ -	\$ 51,272	\$ 25,454
Accrued wages	-	6,169	-	17,118	-	3,244	-	21,856	31,753
Due to other funds	-	-	-	105,681	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	465	-
Deferred property taxes	-	126,800	-	-	-	612,039	-	2,063,933	-
Deferred revenue	-	<u>2,500</u>	-	<u>165,738</u>	-	-	-	-	-
Total Liabilities	-	<u>136,121</u>	<u>2,048</u>	<u>288,537</u>	-	<u>634,394</u>	-	<u>2,137,526</u>	<u>57,207</u>
FUND BALANCE (DEFICIT)									
Unreserved	36,905	78,808	76,569	321,610	2,742	1,314,790	1,419,720	1,189,447	-
Reserved for projects	-	-	-	-	-	-	-	-	3,144,341
Reserved for inventories	-	-	-	-	-	-	-	<u>1,226,601</u>	-
Total Fund Balance (Deficit)	<u>36,905</u>	<u>78,808</u>	<u>76,569</u>	<u>321,610</u>	<u>2,742</u>	<u>1,314,790</u>	<u>1,419,720</u>	<u>2,416,048</u>	<u>3,144,341</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 36,905</u>	<u>\$214,929</u>	<u>\$ 78,617</u>	<u>\$610,147</u>	<u>\$ 2,742</u>	<u>\$1,949,184</u>	<u>\$1,419,720</u>	<u>\$4,553,574</u>	<u>\$3,201,548</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2008

Schedule 9

	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
ASSETS									
Cash and short-term investments	\$ -	\$ -	\$326,075	\$ -	\$ 31,210	\$301,063	\$ 13,008	\$ -	\$1,501,782
Receivables, net:									
Property taxes	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	12,300	-	-
Other	-	-	144,764	-	-	-	-	22,494	-
Prepaid expenses	32,515	-	-	-	-	-	-	-	-
Due from other funds	291,512	84,561	-	346,824	-	155,341	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$324,027</u>	<u>\$ 84,561</u>	<u>\$470,839</u>	<u>\$346,824</u>	<u>\$ 31,210</u>	<u>\$456,404</u>	<u>\$ 25,308</u>	<u>\$ 22,494</u>	<u>\$1,501,782</u>
<u>Liabilities and Fund Balance (Deficit)</u>									
LIABILITIES									
Accounts payable	\$ 5,469	\$ 1,070	\$ -	\$ 6,773	\$ 25	\$ 5,481	\$ -	\$ 1,185	\$ 34,516
Accrued wages	-	18,609	-	760	-	1,999	-	1,886	-
Due to other funds	-	761,894	-	-	-	-	25,308	155,341	1,474
Accrued interest	-	-	-	-	-	-	-	-	18,020
Deferred property taxes	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>5,469</u>	<u>781,573</u>	<u>-</u>	<u>7,533</u>	<u>25</u>	<u>7,480</u>	<u>25,308</u>	<u>158,412</u>	<u>54,010</u>
FUND BALANCE (DEFICIT)									
Unreserved	318,558	(697,012)	470,839	339,291	31,185	448,924	-	(135,918)	1,447,772
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>318,558</u>	<u>(697,012)</u>	<u>470,839</u>	<u>339,291</u>	<u>31,185</u>	<u>448,924</u>	<u>-</u>	<u>(135,918)</u>	<u>1,447,772</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$324,027</u>	<u>\$ 84,561</u>	<u>\$470,839</u>	<u>\$346,824</u>	<u>\$ 31,210</u>	<u>\$456,404</u>	<u>\$ 25,308</u>	<u>\$ 22,494</u>	<u>\$1,501,782</u>

COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2008

	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Local Law Enforcement Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund
ASSETS									
Cash and short-term investments	\$ 206	\$ -	\$ 25,981	\$ -	\$ 71,375	\$ -	\$159,804	\$221,417	\$ -
Receivables, net:									
Property taxes	-	479,022	-	-	-	-	-	-	909,413
Accrued interest	-	-	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	-	-	-
Other	-	712,672	70	-	-	-	-	182	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	170,418	-	-	-	2,440,604
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 206</u>	<u>\$1,191,694</u>	<u>\$ 26,051</u>	<u>\$ -</u>	<u>\$241,793</u>	<u>\$ -</u>	<u>\$159,804</u>	<u>\$221,599</u>	<u>\$3,350,017</u>
<u>Liabilities and Fund Balance (Deficit)</u>									
LIABILITIES									
Accounts payable	\$ -	\$ 5,804	\$ -	\$ -	\$ 4,613	\$ 4,750	\$ -	\$ 1,975	\$ 151,778
Accrued wages	-	44,281	-	-	903	-	-	178	3,234
Due to other funds	-	2,485,734	-	76,645	-	14,120	-	1,721	-
Accrued interest	-	-	-	-	-	-	-	-	-
Deferred property taxes	-	479,022	-	-	-	-	-	-	909,413
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	<u>3,014,841</u>	-	<u>76,645</u>	<u>5,516</u>	<u>18,870</u>	-	<u>3,874</u>	<u>1,064,425</u>
FUND BALANCE (DEFICIT)									
Unreserved	206	(1,823,147)	26,051	(76,645)	236,277	(18,870)	159,804	217,725	2,285,592
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>206</u>	<u>(1,823,147)</u>	<u>26,051</u>	<u>(76,645)</u>	<u>236,277</u>	<u>(18,870)</u>	<u>159,804</u>	<u>217,725</u>	<u>2,285,592</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 206</u>	<u>\$1,191,694</u>	<u>\$ 26,051</u>	<u>\$ -</u>	<u>\$241,793</u>	<u>\$ -</u>	<u>\$159,804</u>	<u>\$221,599</u>	<u>\$3,350,017</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2008

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
ASSETS								
Cash and short-term investments	\$ 32,377	\$ 17,929	\$113,238	\$176,227	\$ 80,439	\$ -	\$246,587	\$385,698
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	444
Governmental agencies	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	291	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Due from other funds	90,765	-	-	-	-	729,908	-	-
Inventory	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$123,142</u>	<u>\$ 17,929</u>	<u>\$113,238</u>	<u>\$176,227</u>	<u>\$ 80,439</u>	<u>\$730,199</u>	<u>\$246,587</u>	<u>\$386,142</u>
<u>Liabilities and Fund Balance (Deficit)</u>								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 273	\$ 6,778	\$ 12,496	\$ 7,786	\$ -	\$ -
Accrued wages	-	-	-	-	3,068	-	6,740	-
Due to other funds	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	-	273	6,778	15,564	7,786	6,740	-
FUND BALANCE (DEFICIT)								
Unreserved	123,142	17,929	112,965	169,449	64,875	722,413	239,847	386,142
Reserved for projects	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>123,142</u>	<u>17,929</u>	<u>112,965</u>	<u>169,449</u>	<u>64,875</u>	<u>722,413</u>	<u>239,847</u>	<u>386,142</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$123,142</u>	<u>\$ 17,929</u>	<u>\$113,238</u>	<u>\$176,227</u>	<u>\$ 80,439</u>	<u>\$730,199</u>	<u>\$246,587</u>	<u>\$386,142</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2008

	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
ASSETS							
Cash and short-term investments	\$ 18,482	\$ 70,706	\$1,027,385	\$ 15,306	\$ 300	\$ 71,113	\$10,198,827
Receivables, net:							
Property taxes	-	-	-	-	196,243	-	4,387,450
Accrued interest	-	-	-	-	-	-	2,523
Governmental agencies	-	-	92,799	-	-	-	421,053
Other	-	-	-	-	-	-	880,473
Prepaid expenses	-	-	-	-	-	-	32,515
Due from other funds	8,448	296,428	-	-	-	-	7,043,649
Inventory	-	-	-	-	-	-	1,226,601
TOTAL ASSETS	<u>\$ 26,930</u>	<u>\$367,134</u>	<u>\$1,120,184</u>	<u>\$ 15,306</u>	<u>\$196,543</u>	<u>\$ 71,113</u>	<u>\$24,193,091</u>
<u>Liabilities and Fund Balance (Deficit)</u>							
LIABILITIES							
Accounts payable	\$ -	\$ 1,992	\$ 15,501	\$ -	\$ 1,014	\$ 376	\$ 368,191
Accrued wages	-	-	-	-	2,551	-	164,348
Due to other funds	-	-	-	-	10,478	-	3,638,395
Accrued interest	-	-	-	-	-	-	18,485
Deferred property taxes	-	-	-	-	196,243	-	4,387,450
Deferred revenue	-	-	-	-	-	-	168,240
Total Liabilities	<u>-</u>	<u>1,992</u>	<u>15,501</u>	<u>-</u>	<u>210,286</u>	<u>376</u>	<u>8,745,109</u>
FUND BALANCE (DEFICIT)							
Unreserved	26,930	365,142	-	15,306	(13,743)	70,737	9,972,357
Reserved for projects	-	-	1,104,683	-	-	-	4,249,024
Reserved for inventories	-	-	-	-	-	-	1,226,601
Total Fund Balance (Deficit)	<u>26,930</u>	<u>365,142</u>	<u>1,104,683</u>	<u>15,306</u>	<u>(13,743)</u>	<u>70,737</u>	<u>15,447,982</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 26,930</u>	<u>\$367,134</u>	<u>\$1,120,184</u>	<u>\$ 15,306</u>	<u>\$196,543</u>	<u>\$ 71,113</u>	<u>\$24,193,091</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
For The Year Ended November 30, 2008**

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Highway Fund	County Motor Fuel Tax Fund
REVENUES									
Property taxes	\$ -	\$121,604	\$ -	\$ -	\$ -	\$ 810,692	\$ -	\$2,060,508	\$ -
Fees, fines, and forfeitures	-	-	60,411	-	-	-	-	452,235	-
Other taxes	-	-	-	-	-	-	-	-	3,267,709
Intergovernmental	-	131,164	-	1,415,540	-	-	-	-	-
Intergovernmental – federal	-	105,588	-	2,750,054	-	-	-	-	-
Interest revenue	64	713	1,092	14,451	56	23,391	59,175	19,862	59,977
Other	-	11,020	-	264,500	-	15,671	24,743	12,824	81,855
Total Revenues	<u>64</u>	<u>370,089</u>	<u>61,503</u>	<u>4,444,545</u>	<u>56</u>	<u>849,754</u>	<u>83,918</u>	<u>2,545,429</u>	<u>3,409,541</u>
EXPENDITURES									
Current:									
General and administrative	26,438	355,781	17,657	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	4,923,112	-	-	-	-	-
Highway and roads	-	-	-	-	-	344,867	-	385,184	109,527
Capital outlay	-	-	-	-	-	229,911	-	2,014,345	2,562,267
Debt service:									
Principal	-	-	-	-	-	-	-	39,069	-
Interest	-	-	-	-	-	-	-	959	-
Total Expenditures	<u>26,438</u>	<u>355,781</u>	<u>17,657</u>	<u>4,923,112</u>	<u>-</u>	<u>574,778</u>	<u>-</u>	<u>2,439,557</u>	<u>2,671,794</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(26,374)	14,308	43,846	(478,567)	56	274,976	83,918	105,872	737,747
OTHER FINANCING SOURCES (USES)									
Operating transfer in	62,744	-	-	-	-	-	-	250,191	24,602
Transfer from component unit	-	-	-	535,369	-	-	-	-	-
Operating transfer out	-	(22,642)	-	(209,483)	-	(3,074)	(1,967,698)	(386,518)	(250,191)
Transfer to component unit	-	-	-	(50,345)	-	-	-	-	-
Other	-	-	-	-	-	-	-	146,950	-
Total Other Financing Sources (Uses)	<u>62,744</u>	<u>(22,642)</u>	<u>-</u>	<u>275,541</u>	<u>-</u>	<u>(3,074)</u>	<u>(1,967,698)</u>	<u>10,623</u>	<u>(225,589)</u>
NET CHANGE IN FUND BALANCE	36,370	(8,334)	43,846	(203,026)	56	271,902	(1,883,780)	116,495	512,158
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	535	87,142	32,723	524,636	2,686	1,042,889	3,303,500	2,299,553	2,632,183
FUND BALANCE (DEFICIT), END OF YEAR	\$ 36,905	\$ 78,808	\$ 76,569	\$ 321,610	\$ 2,742	\$1,314,791	\$1,419,720	\$2,416,048	\$3,144,341

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
For The Year Ended November 30, 2008

	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
REVENUES									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	263,526	708,652	-	259,651	20,237	466,454	-	-	85,520
Other taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	13,651	-
Intergovernmental – federal	-	-	-	-	-	-	25,308	99,477	-
Interest revenue	4,609	-	10,332	5,485	851	12,929	-	-	20,944
Other	-	-	-	-	-	-	-	-	-
Total Revenues	<u>268,135</u>	<u>708,652</u>	<u>10,332</u>	<u>265,136</u>	<u>21,088</u>	<u>479,383</u>	<u>25,308</u>	<u>113,128</u>	<u>106,464</u>
EXPENDITURES									
Current:									
General and administrative	-	-	-	-	-	784,872	25,308	-	-
Public safety	-	761,502	-	-	35,187	-	-	104,791	345,931
Judicial	156,312	-	-	160,557	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	22,488	-	-	-	-	-	-	-	670,399
Interest	309	-	-	-	-	-	-	-	118,970
Total Expenditures	<u>179,109</u>	<u>761,502</u>	<u>-</u>	<u>160,557</u>	<u>35,187</u>	<u>784,872</u>	<u>25,308</u>	<u>104,791</u>	<u>1,135,300</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	89,026	(52,850)	10,332	104,579	(14,099)	(305,489)	-	8,337	(1,028,836)
OTHER FINANCING SOURCES (USES)									
Operating transfer in	-	-	-	-	-	92,270	14,410	-	1,000,000
Transfer from component unit	-	-	-	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-	-	-	-
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,270</u>	<u>14,410</u>	<u>-</u>	<u>1,000,000</u>
NET CHANGE IN FUND BALANCE	89,026	(52,850)	10,332	104,579	(14,099)	(213,219)	14,410	8,337	(28,836)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>229,532</u>	<u>(644,162)</u>	<u>460,507</u>	<u>234,712</u>	<u>45,284</u>	<u>662,143</u>	<u>(14,410)</u>	<u>(144,255)</u>	<u>1,476,608</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$318,558</u>	<u>(\$697,012)</u>	<u>\$470,839</u>	<u>\$339,291</u>	<u>\$ 31,185</u>	<u>\$448,924</u>	<u>\$ -</u>	<u>(\$135,918)</u>	<u>\$1,447,772</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
For The Year Ended November 30, 2008**

	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Local Law Enforce Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund
REVENUES									
Property taxes	\$ -	\$ 459,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,307,240
Fees, fines, and forfeitures	206	285,516	1,400	-	120,502	-	-	141,563	-
Other taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	1,928,340	-	-	-	30,006	-	-	-
Intergovernmental – federal	-	41,748	-	-	-	-	-	-	-
Interest revenue	-	-	525	-	4,808	-	1,425	3,285	34,504
Other	-	2,594	-	-	-	-	-	-	230,267
Total Revenues	206	2,717,550	1,925	-	125,310	30,006	1,425	144,848	1,572,011
EXPENDITURES									
Current:									
General and administrative	-	-	713	1,562	138,180	-	10,670	-	-
Public safety	-	2,574,656	-	-	-	48,876	-	-	-
Judicial	-	-	-	-	-	-	-	39,356	-
Health and welfare	-	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	-	-	-	-	-	183,352
Capital outlay	-	-	-	-	-	-	-	-	338,625
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,574,656	713	1,562	138,180	48,876	10,670	39,356	521,977
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	206	142,894	1,212	(1,562)	(12,870)	(18,870)	(9,245)	105,492	1,050,034
OTHER FINANCING SOURCES (USES)									
Operating transfer in	-	446,351	-	-	-	-	150,000	-	-
Transfer from component unit	-	-	-	-	-	-	-	-	-
Operating transfer out	-	(67,542)	-	-	-	-	-	(3,346)	(28,574)
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	378,809	-	-	-	-	150,000	(3,346)	(28,574)
NET CHANGE IN FUND BALANCE	206	521,703	1,212	(1,562)	(12,870)	(18,870)	140,755	102,146	1,021,460
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	(2,344,850)	24,839	(75,083)	249,147	-	19,049	115,579	1,264,132
FUND BALANCE (DEFICIT), END OF YEAR	\$ 206	(\$1,823,147)	\$ 26,051	(\$ 76,645)	\$236,277	(\$ 18,870)	\$159,804	\$217,725	\$2,285,592

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2008

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	27,296	19,764	302,161	189,059	267,579	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental – federal	-	-	-	-	-	-	-	-
Interest revenue	2,510	368	2,323	3,655	860	13,736	6,798	8,678
Other	-	-	-	-	-	-	-	-
Total Revenues	<u>2,510</u>	<u>368</u>	<u>29,619</u>	<u>23,419</u>	<u>303,021</u>	<u>202,795</u>	<u>274,377</u>	<u>8,678</u>
EXPENDITURES								
Current:								
General and administrative	-	-	-	-	-	-	384,027	-
Public safety	-	218	26,794	32,839	283,616	89,583	-	-
Judicial	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>218</u>	<u>26,794</u>	<u>32,839</u>	<u>283,616</u>	<u>89,583</u>	<u>384,027</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	2,510	150	2,825	(9,420)	19,405	113,212	(109,650)	8,678
OTHER FINANCING SOURCES (USES)								
Operating transfer in	-	-	-	-	-	-	-	64,577
Transfer from component unit	-	-	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	(11,165)	-	-
Transfer to component unit	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,165)</u>	<u>-</u>	<u>64,577</u>
NET CHANGE IN FUND BALANCE	2,510	150	2,825	(9,420)	19,405	102,047	(109,650)	73,255
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>120,632</u>	<u>17,779</u>	<u>110,140</u>	<u>178,869</u>	<u>45,470</u>	<u>620,366</u>	<u>349,497</u>	<u>312,887</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$123,142</u>	<u>\$ 17,929</u>	<u>\$112,965</u>	<u>\$169,449</u>	<u>\$ 64,875</u>	<u>\$722,413</u>	<u>\$239,847</u>	<u>\$386,142</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2008

	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$195,917	\$ 33,864	\$ 4,989,177
Fees, fines, and forfeitures	8,391	48,633	-	-	-	-	3,728,756
Other taxes	-	-	1,442,786	-	-	-	4,710,495
Intergovernmental	-	-	435,600	315,120	-	-	4,269,422
Intergovernmental – federal	-	-	-	-	-	-	3,022,175
Interest revenue	818	-	16,445	407	-	1,316	336,392
Other	-	-	-	-	355	-	643,829
	<u>9,209</u>	<u>48,633</u>	<u>1,894,831</u>	<u>315,527</u>	<u>196,272</u>	<u>35,180</u>	<u>21,700,246</u>
Total Revenues							
EXPENDITURES							
Current:							
General and administrative	17,607	42,500	-	-	-	23,780	1,829,094
Public safety	-	-	-	-	-	-	4,303,992
Judicial	-	-	-	-	-	-	356,225
Health and welfare	-	-	-	-	148,730	-	5,071,842
Highway and roads	-	-	138,336	259,539	-	-	1,420,806
Capital outlay	-	-	1,553,350	55,581	16,230	-	6,770,309
Debt service:							
Principal	-	-	-	-	-	-	731,956
Interest	-	-	-	-	-	-	120,239
	<u>17,607</u>	<u>42,500</u>	<u>1,691,686</u>	<u>315,120</u>	<u>164,960</u>	<u>23,780</u>	<u>20,604,463</u>
Total Expenditures							
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(8,398)	6,133	203,145	407	31,312	11,400	1,095,783
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	-	-	-	-	2,105,144
Transfer from component unit	-	-	-	-	-	-	535,369
Operating transfer out	-	-	(64,577)	-	(28,167)	(1,217)	(3,044,194)
Transfer to component unit	-	-	-	-	-	-	(50,345)
Other	-	-	-	-	-	-	146,950
	<u>-</u>	<u>-</u>	<u>(64,577)</u>	<u>-</u>	<u>(28,167)</u>	<u>(1,217)</u>	<u>(307,076)</u>
Total Other Financing Sources (Uses)							
NET CHANGE IN FUND BALANCE	(8,398)	6,133	138,568	407	3,145	10,183	788,707
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>35,328</u>	<u>359,009</u>	<u>966,115</u>	<u>14,899</u>	<u>(16,888)</u>	<u>60,554</u>	<u>14,659,275</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 26,930</u>	<u>\$365,142</u>	<u>\$1,104,683</u>	<u>\$ 15,306</u>	<u>(\$ 13,743)</u>	<u>\$ 70,737</u>	<u>\$15,447,982</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2008

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	Central Dispatch Fund	CIEG Fund	Circuit Clerk Fund
ASSETS								
Cash and short-term investments	\$ 53,701	\$ 48,638	\$ 1,565	\$ 49,856	\$ 2,573	\$467,518	\$326,396	\$1,981,194
Investments	-	-	-	-	-	-	-	1,437,343
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	321,775	-	-
Other	-	-	-	-	-	-	-	1,014
TOTAL ASSETS	<u>\$ 53,701</u>	<u>\$ 48,638</u>	<u>\$ 1,565</u>	<u>\$ 49,856</u>	<u>\$ 2,573</u>	<u>\$789,293</u>	<u>\$326,396</u>	<u>\$3,419,551</u>
LIABILITIES								
Accounts payable	\$ 53,701	\$ -	\$ -	\$ -	\$ -	\$ 43,222	\$ 27,522	\$ 281,541
Bond deposits	-	-	-	-	-	-	-	2,546,272
Refunds and restitutions	-	-	-	-	-	-	-	91,209
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	135,236	-	-
Due to other funds	-	-	-	-	-	-	-	378,332
Trust funds due other	-	48,638	1,565	49,856	2,573	610,835	298,874	122,197
TOTAL LIABILITIES	<u>\$ 53,701</u>	<u>\$ 48,638</u>	<u>\$ 1,565</u>	<u>\$ 49,856</u>	<u>\$ 2,573</u>	<u>\$789,293</u>	<u>\$326,396</u>	<u>\$3,419,551</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2008

	<u>Comp Analysis Fund</u>	<u>Condemnations Fund</u>	<u>Current Year Real Estate Levy Fund</u>	<u>Delinquent Mobile Home Fund</u>	<u>Drainage District Fund</u>	<u>Extension Education Fund</u>	<u>Laketown SSA Fund</u>	<u>Mobile Home Current Year Fund</u>
ASSETS								
Cash and short-term investments	\$ 4,105	\$ 2,850	\$ -	\$ -	\$ -	\$ 17,348	\$ 12,137	\$ -
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	200,000	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 4,105</u>	<u>\$ 2,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$217,348</u>	<u>\$ 12,137</u>	<u>\$ -</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 29,849	\$ -	\$ -	\$ -	\$ 716	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	200,000	-	-
Deferred revenue	-	-	223,563,633	2,057	7,964	-	-	386,099
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due other	<u>4,105</u>	<u>2,850</u>	<u>(223,593,482)</u>	<u>(2,057)</u>	<u>(7,964)</u>	<u>17,348</u>	<u>11,421</u>	<u>(386,099)</u>
TOTAL LIABILITIES	<u>\$ 4,105</u>	<u>\$ 2,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$217,348</u>	<u>\$ 12,137</u>	<u>\$ -</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2008

	<u>MH Tax Agent Certificates Fund</u>	<u>Real Estate Delinquent Fund</u>	<u>Real Estate Tax Agent Certificates Fund</u>	<u>Payroll Clearing Fund</u>	<u>Real Estate Tax Overpayments Fund</u>	<u>Real Estate Sale In Error Fund</u>	<u>Real Estate Tax Objection Fund</u>	<u>Regional Office of Education Fund</u>
ASSETS								
Cash and short-term investments	\$ -	\$ -	\$ -	\$426,120	\$118,278	\$500,000	\$616,146	\$1,332,950
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$426,120</u>	<u>\$118,278</u>	<u>\$500,000</u>	<u>\$616,146</u>	<u>\$1,332,950</u>
LIABILITIES								
Accounts payable	\$ 500	\$ -	-	\$426,120	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	44,753	2,038	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due other	(500)	(44,753)	(2,038)	-	118,278	500,000	616,146	1,332,950
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$426,120</u>	<u>\$118,278</u>	<u>\$500,000</u>	<u>\$616,146</u>	<u>\$1,332,950</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2008

	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	\$ 19,857	\$ 16,497	\$ 96,275	\$ 7,237	\$ 15,179	\$343,576	\$ 4,855	\$ 113
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 19,857</u>	<u>\$ 16,497</u>	<u>\$ 96,275</u>	<u>\$ 7,237</u>	<u>\$ 15,179</u>	<u>\$343,576</u>	<u>\$ 4,855</u>	<u>\$ 113</u>
LIABILITIES								
Accounts payable	\$ 77	\$ -	\$ 78,001	\$ -	\$ 1,780	\$ 1,605	\$ 75	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due other	<u>19,780</u>	<u>16,497</u>	<u>18,274</u>	<u>7,237</u>	<u>13,399</u>	<u>341,971</u>	<u>4,780</u>	<u>113</u>
TOTAL LIABILITIES	<u>\$ 19,857</u>	<u>\$ 16,497</u>	<u>\$ 96,275</u>	<u>\$ 7,237</u>	<u>\$ 15,179</u>	<u>\$343,576</u>	<u>\$ 4,855</u>	<u>\$ 113</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2008

	Citizen's Police Academy Fund	Sheriff's K-9 Fund	Sheriff Out Of County Bond Fund	Sheriff Soda Fund	Special Assessments Fund	Tax Account Miscellaneous Fund	Tax Redemptions Fund	Unknown Heirs Fund	Total
ASSETS									
Cash and short-term investments	\$ 2,491	\$ 4,017	\$ 396	\$ 9,170	\$ 8,694	\$ 22	\$451,639	\$ 37,380	\$ 6,978,773
Investments	-	-	-	-	-	-	-	-	1,437,343
Receivables, net:									
Property taxes	-	-	-	-	-	-	-	-	200,000
Due from other funds	-	-	-	-	-	-	-	-	321,775
Other	-	-	-	-	-	-	-	-	1,014
TOTAL ASSETS	<u>\$ 2,491</u>	<u>\$ 4,017</u>	<u>\$ 396</u>	<u>\$ 9,170</u>	<u>\$ 8,694</u>	<u>\$ 22</u>	<u>\$451,639</u>	<u>\$ 37,380</u>	<u>\$ 8,938,905</u>
LIABILITIES									
Accounts payable	\$ -	\$ 202	\$ 1,230	\$ 69	\$ -	\$ -	\$123,015	\$ -	\$ 1,069,225
Bond deposits	-	-	-	-	-	-	-	-	2,546,272
Refunds and restitutions	-	-	-	-	-	-	-	-	91,209
Deferred property taxes	-	-	-	-	-	-	-	-	200,000
Deferred revenue	-	-	-	-	8,694	-	-	-	224,150,473
Due to other funds	-	-	-	-	-	-	-	-	378,332
Trust funds due other	<u>2,491</u>	<u>3,815</u>	<u>(834)</u>	<u>9,101</u>	<u>-</u>	<u>22</u>	<u>328,624</u>	<u>37,380</u>	<u>(219,496,606)</u>
TOTAL LIABILITIES	<u>\$ 2,491</u>	<u>\$ 4,017</u>	<u>\$ 396</u>	<u>\$ 9,170</u>	<u>\$ 8,694</u>	<u>\$ 22</u>	<u>\$451,639</u>	<u>\$ 37,380</u>	<u>\$ 8,938,905</u>

Sangamon County, Illinois
COMBINING STATEMENT OF ASSETS AND LIABILITIES –
COMPONENT UNITS
November 30, 2008

Schedule 12

	<u>Emergency Telephone System Board Fund</u>	<u>Regional Planning Commission Fund</u>	<u>Land of Lincoln Consortium</u>	<u>Total</u>
ASSETS				
Cash and short-term investments.....	\$3,322,963	\$ 372,543	\$ 39,281	\$3,734,787
Other receivables	715,802	158,569	191,884	1,066,255
Prepaid expenses	74,466	-	-	74,466
Capital assets, net	<u>4,092,605</u>	<u>-</u>	<u>-</u>	<u>4,092,605</u>
 Total Assets.....	 <u>\$8,205,836</u>	 <u>\$ 531,112</u>	 <u>\$ 231,165</u>	 <u>\$8,968,113</u>
 <u>Liabilities and Net Assets</u>				
LIABILITIES				
Accounts payable.....	\$ 81,057	\$ 37,055	\$ 139,535	\$ 257,646
Other liabilities	30,078	39,917	28,648	98,643
Due to primary government.....	<u>67,697</u>	<u>-</u>	<u>22,916</u>	<u>90,614</u>
 Total Liabilities.....	 <u>178,832</u>	 <u>76,972</u>	 <u>191,099</u>	 <u>446,903</u>
 NET ASSETS				
Unrestricted	3,934,399	454,140	40,066	4,428,605
Invested in capital assets, net of debt	<u>4,092,605</u>	<u>-</u>	<u>-</u>	<u>4,092,605</u>
 Total Net Assets.....	 <u>\$8,027,004</u>	 <u>\$ 454,140</u>	 <u>\$ 40,066</u>	 <u>\$8,521,210</u>

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

Schedule 13

For The Year Ended November 30, 2008

	<u>Emergency Telephone System Board Fund</u>	<u>Regional Planning Commission Fund</u>	<u>Land of Lincoln Consortium</u>	<u>Total</u>
REVENUES				
Fees, fines, and forfeitures.....	\$2,474,060	\$ -	\$ -	\$2,474,060
Intergovernmental.....	-	572,771	79,586	652,357
Intergovernmental – federal	-	368,962	2,514,180	2,883,142
Interest revenue	<u>61,547</u>	<u>6,032</u>	<u>626</u>	<u>68,205</u>
 Total Revenues.....	 <u>2,535,607</u>	 <u>947,765</u>	 <u>2,594,392</u>	 <u>6,077,764</u>
EXPENDITURES				
Current:				
General and administrative	-	-	2,617,178	2,617,178
Public safety.....	1,563,535	872,077	-	2,435,612
Highways and roads.....	-	-	-	-
Depreciation	<u>512,224</u>	<u>-</u>	<u>-</u>	<u>512,224</u>
 Total Expenses	 <u>2,075,759</u>	 <u>872,077</u>	 <u>2,617,178</u>	 <u>5,565,014</u>
 Excess (Deficiency) Of Revenues Over Expenses Before Other Financing Sources (Uses)	 <u>459,848</u>	 <u>75,688</u>	 (<u>22,786</u>)	 <u>512,750</u>
OTHER FINANCING SOURCES (USES)				
Transfer from primary government	-	350,000	50,345	400,345
Transfer to primary government.....	(<u>135,395</u>)	(<u>201,220</u>)	<u>-</u>	(<u>336,615</u>)
 Total Other Financing Sources (Uses)....	 (<u>135,395</u>)	 <u>148,780</u>	 <u>50,345</u>	 <u>63,730</u>
 Excess (Deficiency) Of Revenues Over Expenses and Other Financing Sources (Uses)	 324,453	 224,468	 27,559	 576,480
NET ASSETS, BEGINNING OF YEAR	<u>7,702,551</u>	<u>229,672</u>	<u>12,507</u>	<u>7,944,730</u>
NET ASSETS, END OF YEAR	<u>\$8,027,004</u>	<u>\$ 454,140</u>	<u>\$ 40,066</u>	<u>\$8,521,210</u>