

SANGAMON COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

**For The Year Ended
November 30, 2010**

SANGAMON COUNTY, ILLINOIS

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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, 2010, 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, 2010, 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 July 25, 2011 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 29 through 31 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. Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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

Estes, Bridgewater & Ogden
Certified Public Accountants

July 25, 2011

BASIC FINANCIAL STATEMENTS

Sangamon County, Illinois
STATEMENT OF NET ASSETS
November 30, 2010

Statement 1

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents.....	\$ 23,367,574	\$ 3,952,336
Investments	183,155	-
Receivables, net:		
Governmental agencies	3,532,843	-
Property taxes	24,191,025	-
Other	5,567,262	968,505
Due from fiduciary funds	102,608	-
Inventories.....	1,024,477	-
Prepaid contracts	800	49,939
Land	3,047,368	-
Construction in progress	1,747,143	-
Capital assets, net.....	<u>72,276,857</u>	<u>3,422,369</u>
 Total Assets	 <u>135,041,112</u>	 <u>8,393,149</u>
LIABILITIES		
Accounts payable	4,154,311	496,027
Interest payable	568,990	-
Self-insurance payable	669,008	-
Other liabilities.....	-	258,382
Due to primary government	585,607	-
Deferred property tax revenue	24,191,025	-
Deferred revenue.....	124,484	80,933
Long-term liabilities:		
Due within one year.....	1,957,700	-
Due in more than one year.....	<u>17,671,590</u>	<u>-</u>
 Total Liabilities.....	 <u>49,922,715</u>	 <u>835,342</u>
NET ASSETS		
Invested in capital assets, net of related debt.....	62,387,709	3,422,369
Unrestricted.....	<u>22,730,688</u>	<u>4,135,438</u>
 Total Net Assets	 <u>\$ 85,118,397</u>	 <u>\$ 7,557,807</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2010

Statement 2

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
PRIMARY GOVERNMENT:					
Governmental Activities:					
General government.....	\$20,858,560	\$13,138,845	\$ -	(\$ 7,719,715)	\$ -
Public safety	22,181,427	3,632,739	-	(18,548,688)	-
Judicial	10,984,150	-	-	(10,984,150)	-
Highways and roads.....	10,526,553	-	369,380	(10,157,173)	-
Health and welfare	17,554,362	2,414,537	7,522,477	(7,617,348)	-
Interest and fiscal charges.....	<u>708,080</u>	<u>-</u>	<u>-</u>	<u>(708,080)</u>	<u>-</u>
Total Governmental Activities	<u>82,813,132</u>	<u>19,186,121</u>	<u>7,891,857</u>	<u>(55,735,154)</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT...	<u>\$82,813,132</u>	<u>\$19,186,121</u>	<u>\$ 7,891,857</u>	<u>(55,735,154)</u>	<u>-</u>
COMPONENT UNITS:					
Emergency Telephone System Board	\$ 2,283,632	\$ 1,996,684	\$ -	-	(286,948)
Regional Planning Commission.....	1,046,010	-	799,770	-	(246,240)
Land of Lincoln Consortium.....	<u>3,693,947</u>	<u>-</u>	<u>3,674,529</u>	<u>-</u>	<u>(19,418)</u>
TOTAL COMPONENT UNITS	<u>\$ 7,023,589</u>	<u>\$ 1,996,684</u>	<u>\$ 4,474,299</u>	<u>-</u>	<u>(552,606)</u>
General Revenues:					
Taxes:					
Property taxes				24,250,704	-
Sales and replacement taxes				9,548,743	-
Licenses and permits				776,844	-
Other taxes				17,445,004	-
Earnings on investments.....				114,846	13,906
Miscellaneous				1,514,355	-
Transfers				<u>(351,710)</u>	<u>6,320</u>
Total General Revenues and Transfers...				<u>53,298,786</u>	<u>20,226</u>
Change in Net Assets.....				<u>(2,436,368)</u>	<u>(532,380)</u>
Net Assets – Beginning of Year				<u>87,554,765</u>	<u>8,090,187</u>
Net Assets – Ending of Year				<u>\$85,118,397</u>	<u>\$ 7,557,807</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
BALANCE SHEET – GOVERNMENTAL FUNDS
 November 30, 2010

Statement 3

	General Fund	County Health Fund	Pension Code Fund	Other Governmental Fund	Total Governmental Funds
ASSETS					
Cash and short-term investments	\$12,921,842	\$ -	\$ 89,365	\$10,356,367	\$23,367,574
Investments	183,155	-	-	-	183,155
Receivables, net:					
Property taxes	13,563,694	1,600,351	4,697,460	4,329,520	24,191,025
Governmental agencies.....	-	1,962,279	-	1,570,564	3,532,843
Other	5,355,282	9,121	-	202,859	5,567,262
Prepaid contracts.....	800	-	-	-	800
Due from other funds.....	6,517,971	-	-	7,835,226	14,353,197
Due from fiduciary funds.....	-	-	-	102,608	102,608
Inventory.....	<u>68,342</u>	<u>-</u>	<u>-</u>	<u>956,135</u>	<u>1,024,477</u>
TOTAL ASSETS.....	<u>\$38,611,086</u>	<u>\$ 3,571,751</u>	<u>\$ 4,786,825</u>	<u>\$25,353,279</u>	<u>\$72,322,941</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable.....	\$ 3,314,814	\$ 407,725	\$ 120	\$ 431,653	\$ 4,154,311
Accrued interest	549,567	15,684	-	3,739	568,990
Self-insurance payable.....	669,008	-	-	-	669,008
Due to other funds.....	6,556,738	4,480,525	-	3,901,540	14,938,804
Deferred property taxes.....	13,563,694	1,600,351	4,697,460	4,329,520	24,191,025
Deferred revenue.....	<u>-</u>	<u>14,177</u>	<u>-</u>	<u>110,307</u>	<u>124,484</u>
Total Liabilities.....	<u>24,653,821</u>	<u>6,518,462</u>	<u>4,697,580</u>	<u>8,776,759</u>	<u>44,646,622</u>
Fund Balance (Deficit):					
Reserved for:					
Inventories	68,342	-	-	958,496	1,026,838
Liability claims/health insurance.....	5,786,202	-	-	-	5,786,202
Projects	10,763,885	-	-	-	10,763,885
Unreserved.....	(2,661,164)	-	89,245	-	(2,571,919)
Unreserved reported in nonmajor special revenue funds	<u>-</u>	<u>(2,946,711)</u>	<u>-</u>	<u>15,618,024</u>	<u>12,671,313</u>
Total Fund Balance (Deficit) ...	<u>13,957,265</u>	<u>(2,946,711)</u>	<u>89,245</u>	<u>16,576,520</u>	<u>27,676,319</u>
TOTAL LIABILITIES AND FUND BALANCE.....	<u>\$38,611,086</u>	<u>\$ 3,571,751</u>	<u>\$ 4,786,825</u>	<u>\$25,353,279</u>	<u>\$72,322,941</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS**
 November 30, 2010

Total Fund Balance for Governmental Funds (Statement 3).....		\$27,676,319
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.....	\$ 3,047,368	
Land improvements.....	271,265	
Buildings, net.....	31,733,495	
Building improvements, net.....	297,550	
Vehicles, net.....	743,789	
Maintenance equipment, net.....	1,865,566	
Infrastructure, net.....	34,206,666	
Office equipment, net.....	602,847	
Computer equipment, net.....	2,376,918	
Other equipment, net.....	113,447	
Software, net.....	65,315	
Construction in progress.....	<u>1,747,143</u>	
 Total Capital Assets.....		 77,071,368
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, 2010 are:		
Government lease obligations.....	(1,297,619)	
Bonds payable.....	(12,970,000)	
Mortgage loan.....	(416,040)	
Compensated absences.....	<u>(4,945,631)</u>	
 Total Long-Term Liabilities.....		 (19,629,290)
Total Net Assets of Governmental Activities (Statement 1).....		<u>\$85,118,397</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, 2010

	General Fund	County Health Fund	Pension Code Fund	Other Governmental Fund	Total Governmental Funds
REVENUES					
Property taxes	\$13,580,336	\$ 1,606,884	\$ 4,716,644	\$ 4,346,840	\$24,250,704
Licenses and permits	337,784	439,060	-	-	776,844
Fees, fines, and forfeitures	13,152,090	2,414,536	-	3,619,494	19,186,120
Sales and replacement taxes	9,548,743	-	-	-	9,548,743
Other taxes	3,133,379	-	21,670	5,370,423	8,525,472
Intergovernmental	2,040,125	1,552,396	-	1,741,915	5,334,436
Intergovernmental – federal	440,767	4,082,078	-	6,584,729	11,107,574
Interest revenue	68,472	-	-	46,374	114,846
Self-funded health insurance	1,318,433	-	-	-	1,318,433
Miscellaneous revenue	<u>630,535</u>	<u>49,061</u>	<u>4,438</u>	<u>1,199,701</u>	<u>1,883,735</u>
 Total Revenues	 <u>44,250,664</u>	 <u>10,144,015</u>	 <u>4,742,752</u>	 <u>22,909,476</u>	 <u>82,046,907</u>
 EXPENDITURES					
Current:					
General government	20,498,989	-	3,627	713,344	21,215,960
Public safety	17,055,285	-	-	3,677,159	20,732,444
Highways and roads	-	-	-	6,904,532	6,904,532
Judicial	10,038,893	-	-	641,509	10,680,402
Health and welfare	214,625	10,365,565	-	6,915,097	17,495,287
Capital outlay	1,909,118	-	-	2,003,063	3,912,181
Debt service:					
Principal	379,547	29,568	-	1,054,859	1,463,974
Interest	651,705	21,668	-	34,707	708,080
Bond issuance costs	<u>395,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>395,375</u>
 Total Expenditures	 <u>51,143,537</u>	 <u>10,416,801</u>	 <u>3,627</u>	 <u>21,944,269</u>	 <u>83,508,234</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses)	 (<u>6,892,873</u>)	 (<u>272,786</u>)	 <u>4,739,125</u>	 <u>965,207</u>	 (<u>1,461,327</u>)
 OTHER FINANCING SOURCES (USES)					
Operating transfer in	7,548,520	142,907	56	1,518,117	9,209,600
Transfer from component unit	319,929	-	-	-	319,929
Operating transfer out	(3,019,861)	(459,744)	(4,698,811)	(1,376,575)	(9,554,990)
Transfer to component unit	(326,249)	-	-	-	(326,249)
Issuance of bonds	12,970,000	-	-	-	12,970,000
Other	<u>1,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100,000</u>
 Total Other Financing Sources (Uses)	 <u>18,592,339</u>	 (<u>316,837</u>)	 (<u>4,698,755</u>)	 <u>141,543</u>	 <u>13,718,290</u>
 Net Change in Fund Balance	 11,699,466	 (589,623)	 40,370	 1,106,749	 12,256,962
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR	 <u>2,257,799</u>	 (<u>2,357,088</u>)	 <u>48,875</u>	 <u>15,469,771</u>	 <u>15,419,357</u>
 FUND BALANCE (DEFICIT), END OF YEAR	 <u>\$13,957,265</u>	 <u>(\$ 2,946,711)</u>	 <u>\$ 89,245</u>	 <u>\$16,576,520</u>	 <u>\$27,676,319</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**
For The Year Ended November 30, 2010

Net Change in Fund Balances – Total Governmental Funds (Statement 4).....	\$12,256,962
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 \$3,912,181 are less than depreciation (\$5,727,020) in the current period	
	(1,814,839)
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	(\$ 1,100,000)
Bonds payable	(12,970,000)
Repayments:	
Capital lease obligations	1,434,407
Mortgage loan.....	<u>29,568</u>
Net Adjustment.....	(12,606,025)
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>272,466</u>)
Change in Net Assets of Governmental Activities (Statement 2)	(\$ <u>2,436,368</u>)

See accompanying notes to the basic financial statements.

Sangamon County, Illinois
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
November 30, 2010

Statement 5

	<u>Agency Funds</u>
ASSETS	
Cash and short-term investments	\$7,520,640
Investments	1,588,896
Receivables:	
Property taxes	208,355
Other	<u>364,399</u>
 Total Assets	 <u>9,682,290</u>
LIABILITIES	
Accounts payable	1,003,048
Bond deposits	2,225,664
Refunds and restitutions	114,639
Deferred property tax revenue	208,355
Deferred revenue	135,236
Due to other funds	431,538
Trust funds due others	<u>5,563,810</u>
 Total Liabilities	 <u>9,682,290</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, 2010

Sangamon County, Illinois (County) is one of 102 counties organized in the State of Illinois. As a local governmental unit, the County is tax-exempt. The County provides a broad range of services to citizens, including but not limited to general government, public safety and corrections, transportation, and public health and welfare. Revenues are substantially generated as a result of taxes assessed and allocated to Sangamon County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County. Sangamon County revenues are therefore primarily dependent on the economy within its territorial boundaries. 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 (City) and the County. The Commission also works with other public and semi-public agencies throughout the area to promote orderly growth and redevelopment. The Commission has a 17 member governing board, including representatives from the Sangamon County Board, Springfield City Council, special units of government, and six appointed citizens from the City and County. The Executive Board of the Commission appoints the director of the staff. The Commission, through its professional staff, provides overall planning services related to land use, housing, recreation, transportation, economics, environment, and special projects. The agency also maintains existing base maps and a zoning map for the County. The Commission Director is also the Plats Officer for Sangamon County. Divisions of land must be reviewed by the Plats Officer to ensure compliance with the State Plat Act and local zoning and subdivision regulations.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2010

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Discretely Presented Component Units (Continued)

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

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

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

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2010

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Joint Venture

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

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

Jointly Governed Organizations

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, 2010

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 following funds are included in the County's General Fund for reporting purposes: Insurance Liability Fund, Self-Insured Fund, Build America Bonds Fund, Recovery Zone Economic Development Bonds Fund and the Bond Certificate Fund.

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

The *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, 2010

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, 2010.

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, 2010

INVENTORIES AND PREPAID EXPENSES

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

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

CAPITAL ASSETS

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

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

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

<u>Assets</u>	<u>Years</u>
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, 2010

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 two days for one day pay out.

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

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

The collection date for property tax receipts is 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, 2010

NOTE 1 – DEPOSITS AND INVESTMENTS

Following is a reconciliation of deposits and investments as of November 30, 2010:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Total</u>
Statement of Net Assets:			
Cash and cash equivalents	\$23,367,574	\$ 3,952,336	\$27,319,910
Investments	183,155	-	183,155
Statement of Fiduciary Net Assets:			
Cash and cash equivalents	7,520,640	-	7,520,640
Investments	<u>1,588,896</u>	<u>-</u>	<u>1,588,896</u>
Total	<u>\$32,660,265</u>	<u>\$ 3,952,336</u>	<u>\$36,612,601</u>
Deposits and Investments:			
Bank deposits (checking, savings and certificates of deposit)			\$ 6,402,393
Investments			30,203,568
Cash on hand			<u>6,640</u>
Total			<u>\$36,612,601</u>

Custodial Credit Risk – Deposits. Deposits are exposed to custodial credit risk if they are not covered by depository insurance or collateralized by bank assets. As of November 30, 2010, none of the County's total bank balance of \$9,051,976 (total book balance was \$6,402,393) was exposed to custodial credit risk.

Custodial Credit Risk – Investments. The County's investments of \$30,203,568 as of November 30, 2010 consisted of amounts held in The Illinois Funds which is an external local government investment pool (\$4,659,353), amounts held in money market mutual funds accounts (\$24,604,367) and U.S. Obligations (\$939,848).

Investments are exposed to custodial credit risk if the securities are uninsured, unregistered or held by a counterparty or its agent but not in the government's name. The County does not have a custodial credit risk policy for investments.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County has no policy regarding credit risk. As of November 30, 2010, the County's investment in external local government investment pool was rated AAAM by Standard & Poor's. Ratings are not required for money market accounts.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At November 30, 2010, the County had no concentration of credit risk.

Interest Rate Risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. As of November 30, 2010, the average maturity of the underlying investments in the external local government investment pool was less than 60 days.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2010

NOTE 2 – CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2010 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	\$ 2,677,987	\$ 369,381	\$ -	\$ 3,047,368
Construction in progress	<u>163,749</u>	<u>1,583,394</u>	<u>-</u>	<u>1,747,143</u>
Total capital assets not being depreciated	<u>2,841,736</u>	<u>1,952,775</u>	<u>-</u>	<u>4,794,511</u>
Capital assets being depreciated:				
Land improvements	369,830	-	-	369,830
Buildings	51,507,576	-	-	51,507,576
Building improvements	120,739	295,415	-	416,154
Vehicles	4,395,600	26,895	(359,392)	4,063,103
Maintenance equipment	4,753,148	347,270	(261,944)	4,838,474
Infrastructure	88,727,057	981,812	-	89,708,869
Office equipment	1,347,693	36,349	-	1,384,042
Computer equipment	6,198,506	170,661	(32,636)	6,336,531
Software	360,495	64,745	-	425,240
Other equipment	<u>546,572</u>	<u>36,259</u>	<u>-</u>	<u>582,831</u>
Total capital assets being depreciated	<u>158,327,216</u>	<u>1,959,406</u>	(<u>653,972</u>)	<u>159,632,650</u>
Less accumulated depreciation for:				
Land improvements	(87,374)	(11,191)	-	(98,565)
Buildings	(18,607,477)	(1,166,605)	-	(19,774,082)
Building improvements	(113,679)	(4,924)	-	(118,603)
Vehicles	(3,322,510)	(344,900)	348,096	(3,319,314)
Maintenance equipment	(2,945,034)	(289,818)	261,944	(2,972,908)
Infrastructure	(52,235,969)	(3,266,235)	-	(55,502,204)
Office equipment	(726,442)	(54,753)	-	(781,195)
Computer equipment	(3,464,142)	(528,107)	32,636	(3,959,613)
Software	(333,886)	(26,039)	-	(359,925)
Other equipment	<u>(434,936)</u>	<u>(34,448)</u>	<u>-</u>	<u>(469,384)</u>
Total accumulated depreciation	(<u>82,271,449</u>)	(<u>5,727,020</u>)	<u>642,676</u>	(<u>87,355,793</u>)
Total capital assets being depreciated, net	<u>76,055,767</u>	(<u>3,767,614</u>)	(<u>11,296</u>)	<u>72,276,857</u>
Governmental activities capital assets, net	<u>\$ 78,897,503</u>	(<u>\$1,814,839</u>)	(<u>\$ 11,296</u>)	<u>\$ 77,071,368</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2010

NOTE 2 – CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 529,053
Public safety	1,152,714
Highways and roads	3,625,525
Judicial	360,653
Health and welfare	<u>59,075</u>
 Total depreciation expense – governmental activities	 <u>\$5,727,020</u>

Discretely Presented Component Units

Activity for the capital assets of the component units for the year ended November 30, 2010 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>5,193,315</u>	<u>6,656</u>	<u>-</u>	<u>5,199,971</u>
Total capital assets being depreciated	<u>7,652,206</u>	<u>6,656</u>	<u>-</u>	<u>7,658,862</u>
Less accumulated depreciation for:				
Buildings	(241,685)	(63,049)	-	304,734
Equipment	<u>(3,335,415)</u>	<u>(596,344)</u>	<u>-</u>	<u>3,931,759</u>
Total accumulated depreciation	<u>(3,577,100)</u>	<u>(659,393)</u>	<u>-</u>	<u>4,236,493</u>
Total capital assets being depreciated, net	<u>4,075,106</u>	<u>(652,737)</u>	<u>-</u>	<u>3,422,369</u>
Component units capital assets, net	<u>\$4,075,106</u>	<u>(\$ 652,737)</u>	<u>\$ -</u>	<u>\$3,422,369</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2010

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2010 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	<u>\$585,607</u>

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

NOTE 4 – LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2010 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:					
Bonds payable:					
General obligation bonds	\$ -	\$12,970,000	\$ -	\$12,970,000	\$ -
Capital lease obligations	1,632,026	1,100,000	(1,434,407)	1,297,619	690,590
Mortgage loan	445,608	-	(29,568)	416,040	30,702
Compensated absences	<u>4,673,165</u>	<u>272,466</u>	<u>-</u>	<u>4,945,631</u>	<u>1,236,408</u>
Total long-term debt	<u>\$6,750,799</u>	<u>\$14,342,466</u>	<u>(\$1,463,975)</u>	<u>\$19,629,290</u>	<u>\$1,957,700</u>

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

The 2010 capital improvement bonds are Build America Bonds and Recovery Zone Economic Development Bonds that provide for 35 percent federal subsidy on the total interest requirements. The interest is paid to the County on a semi-annual basis corresponding with the interest payment dates to the bondholders. The interest requirements for this bond in the accompanying schedule of maturities are shown at the gross amount. The remaining federal subsidy totals \$4,067,966 through the fiscal year ended November 30, 2010.

General obligation bonds payable reported on the government-wide Statement of Net Assets at November 30, 2010 are comprised of the following individual issues:

Governmental Activities:

General obligation bonds, Series 2010, original amount \$12,970,000, due in annual installments of \$250,000 to \$1,320,000 through December 2029, interest payments semi-annually from 3.00% to 7.200% (before the federal subsidy).	<u>\$12,970,000</u>
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Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2010

NOTE 4 – LONG-TERM DEBT (CONTINUED)

Debt service requirements on long-term debt at November 30, 2010 are as follows:

Fiscal Year Ending November 30,	Governmental Activities					
	Bonds Payable		Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ -	\$ 982,965	\$ 690,589	\$ 27,584	\$ 30,703	\$ 18,222
2012	250,000	811,613	97,830	2,526	33,524	12,042
2013	280,000	802,963	127,300	15,021	34,572	10,994
2014	310,000	791,863	127,300	11,266	35,652	9,914
2015	345,000	777,900	127,300	7,511	36,766	8,800
2016-2020	2,365,000	3,566,938	127,300	3,755	206,954	37,666
2021-2025	3,740,000	2,668,359	-	-	37,869	1,923
2026-2030	<u>5,680,000</u>	<u>1,079,558</u>	-	-	-	-
Total	<u>\$12,970,000</u>	<u>\$11,482,159</u>	<u>\$1,297,619</u>	<u>\$ 67,663</u>	<u>\$416,040</u>	<u>\$ 99,561</u>

NOTE 5 – COMPENSATED ABSENCES

At November 30, 2010, employees had earned but not taken annual vacation leave and sick leave which, at salary rates in effect at the end of the year, approximate \$4,945,631 for the primary government. Compensated absences are generally liquidated by the General Fund.

NOTE 6 – PROPERTY TAXES

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

	Maximum Rate	2009 Actual Rate
General Fund	N/A	.3402
Insurance Liability Fund	N/A	.0395
County Highway Fund	.2000	.0132
County Bridge Fund	.2500	.0055
Matching Fund	.0500	.0570
County Health Fund	.0750	.0169
Juvenile Center Fund	.0100	.1315
Pension Code Fund	N/A	.0448
Veterans' Assistance Fund	.0400	.0251
Child Advocacy Fund	.0040	.0035
Extension Education Fund	.0500	<u>.0056</u>
Total		<u>.6828</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, 2010, the County has \$24,399,380 of deferred property tax revenue, including \$208,355 reflected in the agency funds.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2010

NOTE 7 – TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2010 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major funds:		
General	\$6,688,555	\$1,788,564
County Health	142,907	459,744
Pension Code	-	4,698,811
Nonmajor governmental funds	<u>1,198,114</u>	<u>1,082,457</u>
Totals	<u>\$8,029,576</u>	<u>\$8,029,576</u>

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, 2010 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary government:		
Major funds:		
General	\$ 319,929	\$ 326,249
Component units	<u>326,249</u>	<u>319,929</u>
Totals	<u>646,178</u>	<u>646,178</u>
Primary government:		
Major funds:		
General	978,524	1,323,970
Pension	56	-
Fiduciary Funds	<u>1,323,970</u>	<u>978,580</u>
Totals	<u>\$2,302,550</u>	<u>\$2,302,550</u>

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

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2010

NOTE 8 – RETIREMENT PLAN – ELECTED COUNTY OFFICIAL PLAN

Plan Description. The County’s defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Elected County Official plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County annual required contribution rate for calendar year 2010 was 33.94 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For required contribution for calendar year 2010 was \$294,800. (If you made additional payment toward your unfunded amount, add this payment to your actual contributions and recalculate the percentage of APC contributed.)

Three-Year Trend Information for the Elected County Official Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	294,800	100%	\$0
12/31/09	311,234	100%	0
12/31/08	33,831	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Elected County Official plan was 41.98 percent funded. The actuarial accrued liability for benefits was \$4,224,163 and the actuarial value of assets was \$1,773,437, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,450,726. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$868,593 and the ratio of the UAAL to the covered payroll was 282 percent.

The schedule of funding progress, presented as Required Supplemental Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2010

NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN

Plan Description. The County’s defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2010 was 10.69 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2010 was 11.66 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For calendar year ending December 31, 2010, the County's annual pension cost of \$2,963,650 for the Regular plan was equal to your County's required and actual contributions.

Three-Year Trend Information for the Regular Plan			
<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	2,963,650	92%	\$0
12/31/09	2,563,195	100%	0
12/31/08	2,700,660	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your County Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2008, valuation was 30 years.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2010

NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 68.94 percent funded. The actuarial accrued liability for benefits was \$71,498,260 and the actuarial value of assets was \$49,293,763, resulting in an underfunded actuarial accrued liability (UAAL) of \$22,204,497. The covered payroll (annual payroll of active employees covered by the plan) was \$25,417,237 and the ratio of the UAAL to the covered payroll was 87 percent. In conjunction with the December 2010 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

The schedule of funding progress, presented as Required Supplemental Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 10 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –
SHERIFF'S LAW ENFORCEMENT PERSONNEL**

Plan Description. The County's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained at on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2010 was 26.32 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2010 was 26.99 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For calendar year ending December 31, 2010, the County's actual contributions for pension cost for the Sheriff's Law Enforcement Personnel plan were \$1,143,697. Its required contribution for calendar 2010 was \$1,172,811.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2010

**NOTE 10 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –
SHERIFF'S LAW ENFORCEMENT PERSONNEL (CONTINUED)**

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	1,172,811	98%	\$0
12/31/09	1,161,415	100%	0
12/31/08	1,289,394	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your County Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2008, valuation was 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 14.46 percent funded. The actuarial accrued liability for benefits was \$18,055,684 and the actuarial value of assets was \$2,611,173 resulting in an underfunded actuarial accrued liability (UAAL) of \$15,444,511. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$4,345,353 and the ratio of the UAAL to the covered payroll was 355 percent.

The schedule of funding progress, presented as Required Supplemental Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 11 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical and prescription benefits. The County has an excess loss insurance policy through Blue Cross Blue Shield with a policy period of December 1, 2009 to November 30, 2010. 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.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2010

NOTE 11 – RISK MANAGEMENT (CONTINUED)

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

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2010 to pay these estimated claims including those incurred but not reported.

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

Changes in the claims liabilities for employee health insurance in fiscal years 2010 and 2009 were:

	<u>2010</u>	<u>2009</u>
Balance, beginning of year	\$ 301,409	\$ 414,953
Claims incurred including IBNRs	4,730,575	4,620,283
Claims paid	(<u>4,735,780</u>)	(<u>4,733,827</u>)
Balance, end of year	\$ <u>296,204</u>	\$ <u>301,409</u>

NOTE 12 – INDIVIDUAL FUND DISCLOSURES

Deficit Fund Balance

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2010:

Court Security	(\$ 996,666)
Highway Safety Project	(\$ 130,383)
Juvenile Center	(\$1,869,717)
Landfill Water Project	(\$ 77,246)
Local Law Enforcement Block Grant	(\$ 57)

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.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2010

NOTE 12 – INDIVIDUAL FUND DISCLOSURES (CONTINUED)

Excess of Expenditures Over Appropriations

The following funds expended more than their appropriation during the year ended November 30, 2010:

	<u>Budgeted</u>	<u>Actual</u>	<u>Over expended</u>
County Health Fund	\$8,348,188	\$10,733,638	(\$2,385,450)
Community Resources	3,637,800	6,508,853	(2,871,053)
Motor Fuel Tax Fund	1,703,293	2,305,760	(602,467)
Court Security	701,035	731,709	(30,674)
County Highway	2,667,540	4,127,908	(1,460,368)
Narcotic Forfeiture	13,332	26,982	(13,650)
Help America Vote	590,800	607,452	(16,652)

NOTE 13 – CONDUIT DEBT

The County has approved Economic and Industrial Development Bonds totaling \$47,907,673 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 14 – CONTINGENCIES

As of November 30, 2010, 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.

NOTE 15 – INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2010 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$77,071,368
Less:	
Capital equipment leases	(1,297,619)
Mortgage loan	(416,040)
Bonds	(<u>12,970,000</u>)
Investment in capital assets, net of related debt	<u>\$62,387,709</u>

REQUIRED SUPPLEMENTAL INFORMATION

(Unaudited)

Sangamon County, Illinois
SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – ELECTED COUNTY OFFICIALS
For The Year Ended November 30, 2010

Schedule 1

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 03061E

FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (ALL) ---Entry Age (b)	Unfunded ALL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/10	1,773,437	4,224,163	2,450,726	41.98%	\$868,593	282.15%
12/31/09	1,713,850	4,374,291	2,660,441	39.18%	857,394	310.29%
12/31/08	1,356,335	3,852,461	2,496,126	35.21%	819,958	304.42%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$1,884,810. On a market basis, the funded ratio would be 44.62%.

Sangamon County, Illinois
SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – OTHER QUALIFIED EMPLOYEES
For The Year Ended November 30, 2010

Schedule 2

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 03061R

FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (ALL) ---Entry Age (b)	Unfunded ALL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/10	49,293,763	71,498,260	22,204,497	68.94%	25,417,237	87.36%
12/31/09	46,128,553	67,116,519	20,987,966	68.73%	26,370,318	79.59%
12/31/08	51,179,202	67,614,925	16,435,723	75.69%	27,196,981	60.43%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$53,100,783. On a market basis, the funded ratio would be 74.27%.

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – SHERIFF'S LAW ENFORCEMENT PERSONNEL
For The Year Ended November 30, 2010

(Unaudited – See Accompanying Independent Auditor's Report)

County Employer Number: 36061S

FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (ALL) ---Entry Age (b)	Unfunded ALL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/10	2,611,173	18,055,684	15,444,511	14.46%	4,345,353	355.43%
12/31/09	4,662,825	18,744,143	14,081,318	24.88%	4,781,454	294.50%
12/31/08	6,984,789	20,668,993	13,684,204	33.79%	5,074,357	269.67%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$4,088,805. On a market basis, the funded ratio would be 22.65%.

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY GENERAL FUND
 For The Year Ended November 30, 2010

Schedule 4

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$13,591,762	\$13,563,694	\$13,580,336
Licenses and permits.....	245,383	286,205	337,784
Fees, fines and forfeitures.....	7,170,877	7,170,877	13,152,090
Sales and replacement taxes.....	9,339,067	8,606,979	9,548,743
Other taxes.....	3,209,170	3,276,140	3,133,379
Intergovernmental.....	2,115,111	2,253,072	2,040,125
Intergovernmental – federal.....	-	-	440,767
Interest revenue.....	62,127	62,127	68,472
Self-funded health insurance.....	6,954,936	6,954,936	1,318,433
Miscellaneous revenue.....	<u>2,361,651</u>	<u>2,361,651</u>	<u>630,535</u>
 Total Revenues.....	 <u>45,050,084</u>	 <u>44,535,681</u>	 <u>44,250,664</u>
EXPENDITURES			
Current:			
General government.....	20,004,708	21,016,233	20,498,989
Public safety.....	16,170,537	16,820,647	17,055,285
Judicial.....	10,097,787	10,197,587	10,038,893
Health and welfare.....	242,414	242,414	214,625
Capital outlay.....	366,389	8,515,063	1,909,118
Debt service:			
Principal.....	379,694	379,694	379,547
Interest.....	197,754	197,754	651,705
Bond issuance costs.....	<u>-</u>	<u>-</u>	<u>395,375</u>
 Total Expenditures.....	 <u>47,459,283</u>	 <u>57,369,392</u>	 <u>51,143,537</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 (<u>2,409,199</u>)	 (<u>12,833,711</u>)	 (<u>6,892,873</u>)
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	7,873,892	7,873,892	4,522,339
Issuance of bonds.....	-	-	12,970,000
Other financing sources.....	<u>-</u>	<u>-</u>	<u>1,100,000</u>
 Total Other Financing Sources (Uses).....	 <u>7,873,892</u>	 <u>7,873,892</u>	 <u>18,592,339</u>
 NET CHANGE IN FUND BALANCES.....	 <u>\$ 5,464,693</u>	 <u>(\$ 4,959,819)</u>	 11,699,466
 FUND BALANCE, BEGINNING OF YEAR.....			 <u>2,257,799</u>
 FUND BALANCE, END OF YEAR.....			 <u>\$13,957,265</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY HEALTH DEPARTMENT FUND
 For The Year Ended November 30, 2010

Schedule 5

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$1,614,284	\$1,600,352	\$ 1,606,884
Licenses and permits.....	488,003	488,003	439,060
Fees, fines and forfeitures.....	2,800,796	2,800,796	2,414,536
Intergovernmental.....	3,747,536	3,747,536	5,634,474
Intergovernmental – federal.....	-	-	-
Interest income.....	1,600	1,600	-
Miscellaneous revenue.....	<u>26,738</u>	<u>26,738</u>	<u>49,061</u>
 Total Revenues.....	 <u>8,678,957</u>	 <u>8,665,025</u>	 <u>10,144,015</u>
EXPENDITURES			
Current:			
Health and welfare.....	8,157,053	8,228,481	10,325,609
Capital outlay.....	70,780	70,780	39,956
Debt service:			
Principal.....	32,127	32,127	29,568
Interest.....	<u>16,800</u>	<u>16,800</u>	<u>21,668</u>
 Total Expenditures.....	 <u>8,276,760</u>	 <u>8,348,188</u>	 <u>10,416,801</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 402,197	 316,837	 (272,786)
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	<u>142,907</u>	(<u>387,904</u>)	(<u>316,837</u>)
 NET CHANGE IN FUND BALANCES.....	 <u>\$ 545,104</u>	 (\$ <u>71,067</u>)	 (589,623)
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....			 (<u>2,357,088</u>)
 FUND BALANCE (DEFICIT), END OF YEAR.....			 (\$ <u>2,946,711</u>)

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – PENSION CODE FUND
 For The Year Ended November 30, 2010

Schedule 6

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes.....	\$4,648,493	\$4,697,461	\$4,716,644
Other taxes	-	-	21,670
Miscellaneous revenue.....	-	-	4,438
Total Revenues	<u>4,648,493</u>	<u>4,697,461</u>	<u>4,742,752</u>
EXPENDITURES			
Current:			
General government	-	-	3,627
Excess Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	4,648,493	4,697,461	4,739,125
OTHER FINANCING SOURCES (USES)			
Net transfers between funds.....	(4,773,112)	(4,773,112)	(4,698,755)
NET CHANGE IN FUND BALANCES	(\$ 124,619)	(\$ 75,651)	40,370
FUND BALANCE, BEGINNING OF YEAR			<u>48,875</u>
FUND BALANCE, END OF YEAR			<u>\$ 89,245</u>

OTHER SUPPLEMENTAL INFORMATION

Sangamon County, Illinois
COMBINING BALANCE SHEET – GENERAL FUND
 November 30, 2010

	County General Corporate	Insurance Liability	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Total General Fund
ASSETS							
Cash and short-term investments.....	\$ 7,240	\$ 90,235	\$ 719,808	\$ 9,937,056	\$ 1,754,863	\$ 412,640	\$ 12,921,842
Investments.....	-	183,155	-	-	-	-	183,155
Receivables, net:							
Property taxes.....	12,152,670	1,411,024	-	-	-	-	13,563,694
Other.....	5,335,892	-	19,390	-	-	-	5,355,282
Prepaid contracts.....	800	-	-	-	-	-	800
Due from other funds.....	-	-	6,517,971	-	-	-	6,517,971
Inventory.....	68,342	-	-	-	-	-	68,342
TOTAL ASSETS	\$ 17,564,944	\$ 1,684,414	\$ 7,257,169	\$ 9,937,056	\$ 1,754,863	\$ 412,640	\$ 38,611,086
Liabilities and Fund Balance							
LIABILITIES							
Accounts payable	\$ 1,808,336	\$ 707,772	-	\$ 798,706	\$ -	\$ -	\$ 3,314,814
Accrued interest.....	7,599	-	-	-	-	541,968	549,567
Self-insurance payable.....	-	-	669,008	-	-	-	669,008
Due to other funds	6,556,738	-	-	-	-	-	6,556,738
Deferred property taxes	12,152,670	1,411,024	-	-	-	-	13,563,694
Total Liabilities	20,525,343	2,118,796	669,008	798,706	-	541,968	24,653,821
FUND BALANCE							
Unreserved.....	(3,028,741)	367,577	-	-	-	-	(2,661,164)
Reserved for prepaids.....	-	-	-	9,138,350	1,754,863	(129,328)	10,763,885
Reserved for inventories.....	68,342	-	-	-	-	-	68,342
Reserved for self-funded health insurance	-	-	6,588,161	-	-	-	6,588,161
Reserved for liability claims.....	-	(801,959)	-	-	-	-	(801,959)
Total Fund Balance (Deficit).....	(2,960,399)	(434,382)	6,588,161	9,138,350	1,754,863	(129,328)	13,957,265
TOTAL LIABILITIES AND FUND BALANCE	\$ 17,564,944	\$ 1,684,414	\$ 7,257,169	\$ 9,937,056	\$ 1,754,863	\$ 412,640	\$ 38,611,086

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES – GENERAL FUND**
 For The Year Ended November 30, 2010

	County General Corporate	Insurance Liability	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Total General Fund
REVENUES							
Property taxes	\$12,163,582	\$1,416,754	\$ -	\$ -	\$ -	\$ -	\$13,580,336
Licenses and permits	337,784	-	-	-	-	-	337,784
Fees, fines and forfeitures	6,502,483	26,624	6,622,983	-	-	-	13,152,090
Sales and replacement taxes	9,548,743	-	-	-	-	-	9,548,743
Other taxes	3,133,379	-	-	-	-	-	3,133,379
Intergovernmental	1,755,577	73,750	-	-	-	210,798	2,040,125
Intergovernmental – federal	440,767	-	-	-	-	-	440,767
Interest revenue	47,296	494	19,949	619	103	11	68,472
Self-funded health insurance	-	1,318,433	-	-	-	-	1,318,433
Miscellaneous revenue	630,535	-	-	-	-	-	630,535
Total Revenues	34,560,146	2,836,055	6,642,932	619	103	210,809	44,250,664

EXPENDITURES

Current:							
General government	11,365,779	3,243,807	5,879,901	9,502	-	-	20,498,989
Public safety	17,055,285	-	-	-	-	-	17,055,285
Judicial	10,038,893	-	-	-	-	-	10,038,893
Health and welfare	214,625	-	-	-	-	-	214,625
Capital outlay	293,067	-	-	1,579,792	36,259	-	1,909,118
Debt service:							
Principal	379,547	-	-	-	-	-	379,547
Interest	109,737	-	-	-	-	541,968	651,705
Bond issuance costs	145,250	-	-	214,255	35,870	-	395,375
Total Expenditures	39,602,183	3,243,807	5,879,901	1,803,549	72,129	541,968	51,143,537

Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses)	(5,042,037)	(407,752)	763,031	(1,802,930)	(72,026)	(331,159)	(6,892,873)
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Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES – GENERAL FUND, Cont'd**
 For The Year Ended November 30, 2010

	County General Corporate	Insurance Liability	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Total General Fund
OTHER FINANCING SOURCES (USES)							
Operating transfer in.....	\$ 7,768,449	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 7,868,449
Operating transfer out.....	(2,611,738)	(734,372)	-	-	-	-	(3,346,110)
Issuance of bonds.....	-	-	-	10,941,280	1,826,889	201,831	12,970,000
Other.....	<u>1,100,000</u>	-	-	-	-	-	<u>1,100,000</u>
Total Other Financing Sources (Uses)	<u>6,256,711</u>	<u>(634,372)</u>	<u>-</u>	<u>10,941,280</u>	<u>1,826,889</u>	<u>201,831</u>	<u>18,592,339</u>
NET CHANGE IN FUND BALANCE.....	1,214,674	(1,042,124)	763,031	9,138,350	1,754,863	(129,328)	11,699,466
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	(4,175,073)	607,742	5,825,130	-	-	-	2,257,799
FUND BALANCE (DEFICIT), END OF YEAR.....	<u>(\$ 2,960,399)</u>	<u>(\$ 434,382)</u>	<u>\$6,588,161</u>	<u>\$ 9,138,350</u>	<u>\$1,754,863</u>	<u>(\$129,328)</u>	<u>\$13,957,265</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2010

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT			
County General:			
Personnel	\$ -	\$ 355,151	\$ 311,586
Contractual services.....	140,460	140,460	53,115
New equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>693,375</u>
Total County General.....	<u>140,460</u>	<u>495,611</u>	<u>1,058,076</u>
Auditor:			
Personnel	259,964	259,964	254,513
Commodities	475	475	725
Contractual services.....	2,943	2,943	2,477
New equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>339</u>
Total Auditor.....	<u>263,382</u>	<u>263,382</u>	<u>258,054</u>
County Board:			
Personnel	522,517	522,517	537,917
Commodities	1,500	1,500	2,238
Contractual services.....	15,336	15,336	29,444
New equipment less than \$5,000.....	<u>950</u>	<u>950</u>	<u>-</u>
Total County Board.....	<u>540,303</u>	<u>540,303</u>	<u>569,599</u>
Finance Miscellaneous:			
Personnel	179,220	179,220	172,192
Contractual services.....	701,806	818,806	739,933
Commodities	22,000	22,000	2,700
Equipment less than \$5,000.....	<u>475</u>	<u>475</u>	<u>-</u>
Total Finance Miscellaneous	<u>903,501</u>	<u>1,020,501</u>	<u>914,825</u>
Building and Grounds:			
Personnel	485,947	485,947	527,795
Commodities	97,000	97,000	84
Contractual services.....	2,413,150	2,413,150	2,540,782
Equipment less than \$5,000.....	6,750	6,750	4,320
Uniforms.....	<u>4,085</u>	<u>4,085</u>	<u>10,391</u>
Total Building and Grounds.....	<u>3,006,932</u>	<u>3,006,932</u>	<u>3,083,372</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2010

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Information Systems:			
Personnel	\$ 798,581	\$ 814,422	\$ 815,744
Commodities	11,800	11,800	10,165
Contractual services.....	204,528	204,528	211,716
New equipment less than \$5,000.....	2,000	2,000	5,164
Software.....	-	-	3,469
Software less than \$500.....	-	-	5,033
Other	<u>3,000</u>	<u>3,000</u>	<u>721</u>
 Total Information Systems.....	 <u>1,019,909</u>	 <u>1,035,750</u>	 <u>1,052,012</u>
 Election Fund:			
Personnel	451,969	451,969	399,705
Commodities	7,125	7,125	9,553
Contractual services.....	<u>691,463</u>	<u>691,463</u>	<u>711,273</u>
 Total Election Fund.....	 <u>1,150,557</u>	 <u>1,150,557</u>	 <u>1,120,531</u>
 Central Service:			
Personnel	218,839	218,839	205,190
Commodities	23,750	23,750	62,102
Contractual services.....	<u>22,200</u>	<u>22,200</u>	<u>29,699</u>
 Total Central Service	 <u>264,789</u>	 <u>264,789</u>	 <u>296,991</u>
 County Clerk:			
Personnel	369,722	369,722	361,134
Commodities	2,375	2,375	4,382
Contractual services.....	<u>32,284</u>	<u>32,284</u>	<u>30,114</u>
 Total County Clerk	 <u>404,381</u>	 <u>404,381</u>	 <u>395,630</u>
 Recorder:			
Personnel	386,903	386,903	390,152
Commodities	7,980	7,980	4,963
Contractual services.....	<u>23,200</u>	<u>23,200</u>	<u>29,339</u>
 Total Recorder	 <u>418,083</u>	 <u>418,083</u>	 <u>424,454</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2010

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Treasurer:			
Personnel	\$ 553,871	\$ 553,871	\$ 565,265
Commodities	4,200	4,200	1,079
Contractual services.....	<u>12,000</u>	<u>12,000</u>	<u>4,572</u>
Total Treasurer	<u>570,071</u>	<u>570,071</u>	<u>570,916</u>
Regional Planning:			
Contractual services.....	<u>8,650</u>	<u>8,650</u>	<u>323</u>
Supervisor of Assessments:			
Personnel	688,572	688,572	671,306
Commodities	7,600	7,600	3,170
Contractual services.....	81,616	81,616	70,246
Quad Assess Contribution	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>
Total Supervisor of Assessments	<u>843,788</u>	<u>843,788</u>	<u>810,722</u>
Regional Office of Education:			
Personnel	243,765	243,765	224,932
Commodities	2,964	2,964	922
Contractual services.....	<u>14,868</u>	<u>14,868</u>	<u>7,849</u>
Total Regional Office of Education.....	<u>261,597</u>	<u>261,597</u>	<u>233,703</u>
Insurance Liability:			
Personnel	149,184	168,900	169,053
Contractual services.....	<u>2,263,185</u>	<u>2,718,500</u>	<u>3,074,754</u>
Total Insurance Liability.....	<u>2,412,369</u>	<u>2,887,400</u>	<u>3,243,807</u>
Self-Insured:			
Self-funded health insurance	<u>6,945,936</u>	<u>6,945,936</u>	<u>5,879,901</u>
Build America Bonds:			
Equipment less than \$5,000.....	<u>-</u>	<u>48,502</u>	<u>9,502</u>
State Stamp Purchase	<u>850,000</u>	<u>850,000</u>	<u>576,571</u>
TOTAL GENERAL GOVERNMENT	<u>20,004,708</u>	<u>21,016,233</u>	<u>20,498,989</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2010

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
PUBLIC SAFETY			
Sheriff:			
Personnel	\$14,247,904	\$14,618,517	\$14,748,603
Commodities	599,323	605,042	588,585
Contractual services.....	1,051,696	1,173,816	1,328,260
Uniforms.....	42,750	22,786	20,172
New equipment less than \$5,000.....	4,275	1,771	7,142
New equipment.....	<u>19,950</u>	<u>117,034</u>	<u>89,362</u>
Total Sheriff.....	<u>15,965,898</u>	<u>16,538,966</u>	<u>16,782,124</u>
Office of Emergency Management:			
Personnel	162,237	162,237	162,432
Commodities	1,000	4,350	3,342
Contractual services.....	40,717	114,409	107,322
New equipment less than \$5,000.....	<u>685</u>	<u>685</u>	<u>65</u>
Total Office of Emergency Management.....	<u>204,639</u>	<u>281,681</u>	<u>273,161</u>
TOTAL PUBLIC SAFETY	<u>16,170,537</u>	<u>16,820,647</u>	<u>17,055,285</u>
JUDICIAL			
Circuit Court:			
Personnel	173,600	173,600	159,458
Commodities	3,417	3,417	6,346
Contractual services.....	<u>171,508</u>	<u>191,508</u>	<u>257,674</u>
Total Circuit Court.....	<u>348,525</u>	<u>368,525</u>	<u>423,478</u>
Public Defender:			
Personnel	990,751	990,751	886,412
Commodities	3,967	3,967	3,206
New Equipment.....	-	-	1,245
Contractual services.....	<u>71,115</u>	<u>71,115</u>	<u>67,805</u>
Total Public Defender	<u>1,065,833</u>	<u>1,065,833</u>	<u>958,668</u>
Coroner:			
Personnel	282,215	282,215	297,002
Commodities	3,118	3,118	2,902
Contractual services.....	<u>221,845</u>	<u>221,845</u>	<u>270,690</u>
Total Coroner	<u>507,178</u>	<u>507,178</u>	<u>570,594</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2010

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL (CONTINUED)			
Deputy Merit Commission:			
Personnel	\$ 14,179	\$ 14,179	\$ 9,067
Contractual services.....	<u>5,723</u>	<u>5,723</u>	<u>175</u>
Total Deputy Merit Commission	<u>19,902</u>	<u>19,902</u>	<u>9,242</u>
Court Services:			
Personnel	2,552,799	2,622,218	2,522,716
Contractual services.....	<u>-</u>	<u>-</u>	<u>26,010</u>
Total Court Services	<u>2,552,799</u>	<u>2,622,218</u>	<u>2,548,726</u>
Circuit Clerk:			
Personnel	2,331,279	2,331,279	2,291,443
Commodities	20,000	20,000	42,224
Contractual services.....	65,280	65,280	52,829
New equipment.....	<u>-</u>	<u>-</u>	<u>28,673</u>
Total Circuit Clerk	<u>2,416,559</u>	<u>2,416,559</u>	<u>2,415,169</u>
States Attorney:			
Personnel	3,110,752	3,110,752	3,021,496
Commodities	6,935	11,361	12,258
Contractual services.....	<u>69,304</u>	<u>75,259</u>	<u>79,262</u>
Total States Attorney	<u>3,186,991</u>	<u>3,197,372</u>	<u>3,113,016</u>
TOTAL JUDICIAL	<u>10,097,787</u>	<u>10,197,587</u>	<u>10,038,893</u>
HEALTH AND WELFARE			
Building/Zoning:			
Personnel	227,413	227,413	202,663
Commodities	2,000	2,000	2,233
Contractual services.....	<u>13,001</u>	<u>13,001</u>	<u>9,729</u>
TOTAL HEALTH AND WELFARE	<u>242,414</u>	<u>242,414</u>	<u>214,625</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2010

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
CAPITAL OUTLAY			
General and administrative	\$ <u>366,389</u>	\$ <u>8,515,063</u>	\$ <u>1,909,118</u>
TOTAL CAPITAL OUTLAY	<u>366,389</u>	<u>8,515,063</u>	<u>1,909,118</u>
DEBT SERVICE			
Principal	379,694	379,694	379,547
Interest	197,754	197,754	651,705
Bond issuance costs	<u> -</u>	<u> -</u>	<u>395,375</u>
TOTAL DEBT SERVICE	<u>577,448</u>	<u>577,448</u>	<u>1,426,627</u>
TOTAL EXPENDITURES	<u>\$47,459,283</u>	<u>\$57,369,392</u>	<u>\$51,143,537</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2010

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund
ASSETS								
Cash and short-term investments	\$ 37,195	-	\$155,694	\$215,364	\$ 5,183	\$ 9,555	-	\$ 1,942
Restricted cash	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	125,027	-	-	-	-	603,704	-
Accrued interest	-	-	-	-	-	-	-	-
Governmental agencies	-	85,407	-	370,204	-	-	-	-
Other	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	1,485,735	-
Inventory	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 37,195</u>	<u>\$210,434</u>	<u>\$155,694</u>	<u>\$585,568</u>	<u>\$ 5,183</u>	<u>\$ 9,555</u>	<u>\$2,089,439</u>	<u>\$ 1,942</u>
Liabilities and Fund Balance (Deficit)								
LIABILITIES								
Accounts payable	-	\$ 2,026	\$ 2,692	\$ 9,806	-	-	\$ 23,251	-
Accrued wages	-	9,133	-	8,613	-	-	4,438	-
Due to other funds	-	37,229	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Deferred property taxes	-	125,027	-	-	-	-	603,704	-
Deferred revenue	-	-	-	110,307	-	-	-	-
Total Liabilities	-	<u>173,415</u>	<u>2,692</u>	<u>128,726</u>	-	-	<u>631,393</u>	-
FUND BALANCE (DEFICIT)								
Unreserved	37,195	37,019	153,002	456,842	5,183	9,555	1,458,046	1,942
Reserved for projects	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>37,195</u>	<u>37,019</u>	<u>153,002</u>	<u>456,842</u>	<u>5,183</u>	<u>9,555</u>	<u>1,458,046</u>	<u>1,942</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 37,195</u>	<u>\$210,434</u>	<u>\$155,694</u>	<u>\$585,568</u>	<u>\$ 5,183</u>	<u>\$ 9,555</u>	<u>\$2,089,439</u>	<u>\$ 1,942</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2010

	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund
ASSETS									
Cash and short-term investments	\$ 49,474	\$ 4,101,493	\$ -	\$ -	\$ 553,365	\$ -	\$ 32,992	\$ 1,069,368	\$ 16,773
Receivables, net:									
Property taxes	2,036,161	-	-	-	-	-	-	-	-
Accrued interest	-	217,102	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	189,681	-	1,528	2,760	-
Other	5,642	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	1,080,822	-	379,554	74,443	-	341,962	-	-	-
Inventory	64,911	891,224	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,237,010	\$ 5,209,819	\$ 379,554	\$ 74,443	\$ 543,046	\$ 341,962	\$ 34,520	\$ 1,072,128	\$ 16,773
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable	\$ 21,998	\$ 17,131	\$ 21,577	\$ 75	\$ -	\$ 2,913	\$ 792	\$ 96	\$ -
Accrued wages	29,621	35,993	-	19,208	-	6,315	-	2,951	-
Due to other funds	-	-	-	1,051,826	-	-	-	-	16,652
Accrued interest	-	-	-	-	-	-	-	-	-
Deferred property taxes	2,036,161	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	2,087,780	53,124	21,577	1,071,109	-	9,228	792	3,047	16,652
FUND BALANCE (DEFICIT)									
Unreserved	1,084,319	4,265,471	357,977	(996,666)	543,046	332,734	33,728	1,069,081	121
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	64,911	891,224	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	1,149,230	5,156,695	357,977	(996,666)	543,046	332,734	33,728	1,069,081	121
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 3,237,010	\$ 5,209,819	\$ 379,554	\$ 74,443	\$ 543,046	\$ 341,962	\$ 34,520	\$ 1,072,128	\$ 16,773

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2010

	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Local Enforcement Block Grant Fund	Long Range Planning Fund
ASSETS									
Cash and short-term investments	\$ -	\$ 5,520	\$ 2,816	\$ -	\$ 29,385	\$ -	\$ 61,662	\$ -	\$ 580,802
Receivables, net:									
Property taxes	-	-	-	471,532	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Governmental agencies	24,557	-	-	752,108	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	1,440,020	-	-	-	-	205,258	-	-
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 24,557	\$1,445,540	\$ 2,816	\$1,223,640	\$ 29,385	\$ -	\$266,920	\$ -	\$580,802

Liabilities and Fund Balance (Deficit)

LIABILITIES									
Accounts payable	\$ 753	\$ 370	\$ -	\$ -	\$ -	\$ -	\$ 4,393	\$ -	\$ -
Accrued wages	2,214	2,577	-	55,268	-	-	1,320	-	-
Due to other funds	151,973	-	-	2,566,557	-	77,246	-	57	-
Accrued interest	-	3,739	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	471,532	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	154,940	6,686	-	3,093,357	-	77,246	5,713	57	-
FUND BALANCE (DEFICIT)									
Unreserved	(130,383)	1,438,854	2,816	(1,869,717)	29,385	(77,246)	261,207	(57)	580,802
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	(130,383)	1,438,854	2,816	(1,869,717)	29,385	(77,246)	261,207	(57)	580,802
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 24,557	\$1,445,540	\$ 2,816	\$1,223,640	\$ 29,385	\$ -	\$266,920	\$ -	\$580,802

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2010

		Maintenance and Child Support Fund	Matching Fund	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund
ASSETS									
Cash and short-term investments	\$ 264,670	-	-	\$ 353	\$ 59,489	\$ 125,043	\$ 152,388	\$ 71,821	\$ 652,023
Receivables, net:									
Property taxes	-	896,625	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	1,605
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	2,921,205	-	-	-	-	-	-	8,835
Inventory	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$264,670</u>	<u>\$3,817,830</u>	<u>\$ 353</u>	<u>\$ 59,489</u>	<u>\$125,043</u>	<u>\$152,388</u>	<u>\$ 71,821</u>	<u>\$662,463</u>	
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable	\$ 2,769	\$ 77,702	\$ -	\$ -	\$ 39	\$ 108	\$ 3,069	\$ 16,187	-
Accrued wages	483	2,071	-	-	158	132	107	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-
Deferred property taxes	-	896,625	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>3,252</u>	<u>976,398</u>	<u>-</u>	<u>-</u>	<u>197</u>	<u>240</u>	<u>3,176</u>	<u>16,187</u>	<u>-</u>
FUND BALANCE (DEFICIT)									
Unreserved	261,418	2,841,432	353	59,489	124,846	152,148	68,645	646,276	-
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>261,418</u>	<u>2,841,432</u>	<u>353</u>	<u>59,489</u>	<u>124,846</u>	<u>152,148</u>	<u>68,645</u>	<u>646,276</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$264,670</u>	<u>\$3,817,830</u>	<u>\$ 353</u>	<u>\$ 59,489</u>	<u>\$125,043</u>	<u>\$152,388</u>	<u>\$ 71,821</u>	<u>\$662,463</u>	

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 November 30, 2010

	Records Restoration Fund	Revolving Engineering Fund	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	\$139,820	\$644,891	\$ 30,383	\$408,552	\$ 947,350	\$ 15,313	\$ 30,896	\$ 84,792	\$10,356,367
Receivables, net:									
Property taxes	-	-	-	-	-	-	196,471	-	4,329,520
Accrued interest	-	-	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	121,186	-	-	-	1,570,564
Other	1,578	65	-	-	-	-	-	-	202,859
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	7,937,834
Inventory	-	-	-	-	-	-	-	-	956,135
TOTAL ASSETS	<u>\$141,398</u>	<u>\$644,956</u>	<u>\$ 30,383</u>	<u>\$408,552</u>	<u>\$1,068,536</u>	<u>\$ 15,313</u>	<u>\$227,367</u>	<u>\$ 84,792</u>	<u>\$25,353,279</u>
Liabilities and Fund Balance (Deficit)									
LIABILITIES									
Accounts payable	\$ 3,350	-	-	\$ 19,735	\$ 6,727	-	\$ 1,889	\$ 2,256	\$ 241,704
Accrued wages	5,173	-	-	-	-	-	4,174	-	189,949
Due to other funds	-	-	-	-	-	-	-	-	3,901,540
Accrued interest	-	-	-	-	-	-	-	-	3,739
Deferred property taxes	-	-	-	-	-	-	196,471	-	4,329,520
Deferred revenue	-	-	-	-	-	-	-	-	110,307
Total Liabilities	<u>8,523</u>	<u>-</u>	<u>-</u>	<u>19,735</u>	<u>6,727</u>	<u>-</u>	<u>202,534</u>	<u>2,256</u>	<u>8,776,759</u>
FUND BALANCE (DEFICIT)									
Unreserved	132,875	644,956	30,383	388,817	1,061,809	15,313	24,833	82,536	15,620,385
Reserved for projects	-	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-	956,135
Total Fund Balance (Deficit)	<u>132,875</u>	<u>644,956</u>	<u>30,383</u>	<u>388,817</u>	<u>1,061,809</u>	<u>15,313</u>	<u>24,833</u>	<u>82,536</u>	<u>16,576,520</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$141,398</u>	<u>\$644,956</u>	<u>\$ 30,383</u>	<u>\$408,552</u>	<u>\$1,068,536</u>	<u>\$ 15,313</u>	<u>\$227,367</u>	<u>\$ 84,792</u>	<u>\$25,353,279</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, 2010

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund
REVENUES								
Property taxes.....	\$ -	\$125,469	\$ -	\$ -	\$ -	\$ -	\$ 606,158	\$ -
Fees, fines, and forfeitures.....	-	37,843	51,819	-	-	9,554	-	-
Licenses and permits.....	-	-	-	-	-	-	-	-
Other taxes.....	-	-	-	-	-	-	-	-
Intergovernmental.....	-	157,798	-	821,682	-	-	-	-
Intergovernmental – federal.....	-	90,827	-	5,760,469	-	-	-	-
Interest revenue.....	113	-	382	552	16	1	3,554	385
Other.....	-	10,000	-	86,944	-	-	161,503	-
Total Revenues.....	113	421,937	52,201	6,669,647	16	9,555	771,215	385
EXPENDITURES								
Current:								
General and administrative.....	-	-	14,779	-	-	-	-	-
Public safety.....	-	-	-	-	-	-	-	-
Judicial.....	-	-	-	-	-	-	-	-
Health and welfare.....	-	387,780	-	6,386,232	-	-	-	-
Highway and roads.....	-	-	-	-	-	-	504,894	-
Capital outlay.....	-	-	-	-	-	-	-	-
Debt service:								
Principal.....	-	-	-	-	-	-	-	-
Interest.....	-	-	-	-	-	-	-	-
Total Expenditures.....	113	387,780	14,779	6,386,232	16	9,555	504,894	385
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....	-	34,157	37,422	283,415	-	-	266,321	-
OTHER FINANCING SOURCES (USES)								
Operating transfer in.....	-	-	-	-	-	-	-	-
Transfer from component unit.....	-	-	-	-	-	-	-	-
Operating transfer out.....	-	(47,048)	-	(122,621)	-	-	(5,345)	(125,000)
Transfer to component unit.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	113	(47,048)	37,422	(122,621)	16	9,555	(5,345)	(125,000)
NET CHANGE IN FUND BALANCE.....	113	(12,891)	37,422	160,794	16	9,555	260,976	(124,615)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	37,082	49,910	115,580	296,048	5,167	-	1,197,070	126,557
FUND BALANCE (DEFICIT), END OF YEAR.....	\$ 37,195	\$ 37,019	\$153,002	\$ 456,842	\$ 5,183	\$ 9,555	\$1,458,046	\$ 1,942

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2010

	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund
REVENUES									
Property taxes.....	\$2,044,374	-	-	\$ -	-	-	-	-	-
Fees, fines, and forfeitures.....	271,348	-	495,173	535,413	-	482,481	12,996	444,729	-
Licenses and permits.....	-	-	-	-	-	-	-	-	-
Other taxes.....	-	3,649,646	-	-	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-	-	-	-	-
Intergovernmental – federal.....	2,361	6,042	1,047	-	6,413	966	78	2,639	607,452
Interest revenue.....	374,145	57,687	2,349	-	-	-	-	-	121
Other.....	-	-	-	-	-	-	-	-	-
Total Revenues.....	2,692,228	3,713,375	498,569	535,413	6,413	483,447	13,074	447,368	607,573
EXPENDITURES									
Current:									
General and administrative.....	-	-	-	-	-	-	-	169,262	16,652
Public safety.....	-	-	-	731,709	-	-	1,382	-	-
Judicial.....	-	-	235,647	-	-	348,263	-	-	-
Health and welfare.....	-	-	-	-	-	-	-	-	-
Highway and roads.....	2,793,704	1,412,978	-	-	-	-	-	-	-
Capital outlay.....	1,055,744	642,719	118,014	-	-	-	-	-	-
Debt service:									
Principal.....	34,497	-	-	-	-	-	-	-	590,800
Interest.....	-	-	-	-	-	-	-	-	-
Total Expenditures.....	3,883,945	2,055,697	353,661	731,709	-	348,263	1,382	169,262	607,452
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....	(1,191,717)	1,657,678	144,908	(196,296)	6,413	135,184	11,692	278,106	121
OTHER FINANCING SOURCES (USES)									
Operating transfer in.....	250,063	-	-	-	21,542	-	-	-	-
Transfer from component unit.....	-	-	-	-	-	-	-	-	-
Operating transfer out.....	(243,963)	(250,063)	(150,000)	-	-	(150,000)	-	(19,319)	-
Transfer to component unit.....	-	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	6,100	(250,063)	(150,000)	-	21,542	(150,000)	-	(19,319)	-
NET CHANGE IN FUND BALANCE.....	(1,185,617)	1,407,615	(5,092)	(196,296)	27,955	(14,816)	11,692	258,787	121
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	2,334,847	3,749,080	363,069	(800,370)	515,091	347,550	22,036	810,294	-
FUND BALANCE (DEFICIT), END OF YEAR.....	\$1,149,230	\$5,156,695	\$357,977	(\$996,666)	\$543,046	\$332,734	\$ 33,728	\$1,069,081	\$ 121

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2010

	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Local Enforcement Block Grant Fund	Long Range Planning Fund
REVENUES									
Property taxes.....	\$ -	\$ -	\$ -	\$ 473,536	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	118,080	606	230,290	760	-	117,196	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	92,372	-	-	737,818	-	-	-	18,870	-
Intergovernmental – federal	-	-	-	33,609	-	-	-	-	-
Interest revenue	-	5,520	7	-	87	-	770	-	1,071
Other	-	-	-	-	-	-	-	-	-
Total Revenues.....	92,372	123,600	613	1,475,253	847	-	117,966	18,870	1,071
EXPENDITURES									
Current:									
General and administrative.....	-	-	-	-	-	234	107,447	-	-
Public safety	96,526	414,971	-	1,997,869	-	-	-	57	-
Judicial	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	429,562	-	-	-	-	-	-	-
Interest.....	-	34,707	-	-	-	-	-	-	-
Total Expenditures.....	96,526	879,240	-	1,997,869	-	234	107,447	57	-
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(4,154)	(755,640)	613	(522,616)	847	(234)	10,519	18,813	1,071
OTHER FINANCING SOURCES (USES)									
Operating transfer in	-	421,074	-	329,911	-	-	-	-	366,000
Transfer from component unit.....	-	-	-	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-	-	-	(97,000)
Transfer to component unit	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....	-	421,074	-	329,911	-	-	-	-	269,000
NET CHANGE IN FUND BALANCE	(4,154)	(334,566)	613	(192,705)	847	(234)	10,519	18,813	270,071
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....	(126,229)	1,773,420	2,203	(1,677,012)	28,538	(77,012)	250,688	(18,870)	310,731
FUND BALANCE (DEFICIT), END OF YEAR	(\$130,383)	\$1,438,854	\$ 2,816	(\$1,869,717)	\$ 29,385	(\$ 77,246)	\$261,207	(\$ 57)	\$580,802

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2010

		Matching Fund	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund
REVENUES								
Property taxes.....	\$	900,295	-	-	-	-	-	-
Fees, fines, and forfeitures.....		52,510	-	1,168	16,519	14,616	169,841	149,223
Licenses and permits.....		-	-	-	-	-	-	-
Other taxes.....		-	-	-	-	-	-	-
Intergovernmental.....		-	-	-	-	-	-	-
Intergovernmental - federal.....		844	7	180	364	494	182	2,288
Interest revenue.....		350,223	-	-	-	-	-	-
Other.....		-	-	-	-	-	-	-
Total Revenues.....		1,257,069	7	1,348	16,883	15,110	170,023	151,511
EXPENDITURES								
Current:								
General and administrative.....		-	-	-	-	-	-	-
Public safety.....		-	-	-	8,444	26,982	172,613	226,606
Judicial.....		57,599	-	-	-	-	-	-
Health and welfare.....		-	-	-	-	-	-	-
Highway and roads.....		-	-	-	-	-	-	-
Capital outlay.....		314,165	-	-	-	-	-	-
Debt service:		155,447	-	-	-	-	-	-
Principal.....		-	-	-	-	-	-	-
Interest.....		-	-	-	-	-	-	-
Total Expenditures.....		469,612	-	-	8,444	26,982	172,613	226,606
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....		(9,790)	7	1,348	8,439	(11,872)	(2,590)	(75,095)
OTHER FINANCING SOURCES (USES)								
Operating transfer in.....		-	-	-	-	-	-	-
Transfer from component unit.....		-	-	-	-	-	-	-
Operating transfer out.....		(4,869)	(2,700)	-	-	-	-	(56,302)
Transfer to component unit.....		-	-	-	-	-	-	-
Other.....		-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....		(4,869)	(2,700)	-	-	-	-	(56,302)
NET CHANGE IN FUND BALANCE.....		(14,659)	(2,693)	1,348	8,439	(11,872)	(2,590)	(131,397)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....		276,077	3,046	58,141	116,407	164,020	71,235	777,673
FUND BALANCE (DEFICIT), END OF YEAR.....		\$261,418	\$ 353	\$ 59,489	\$124,846	\$152,148	\$ 68,645	\$646,276

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2010

		Records Restoration Fund	Revolving Engineering Fund	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.....	\$	-	-	-	-	-	\$	\$197,008	-	\$ 4,346,840
Fees, fines, and forfeitures.....		314,280	-	10,926	46,978	-	-	-	35,146	3,619,495
Licenses and permits.....		-	-	-	-	-	-	-	-	-
Other taxes.....		-	-	-	-	1,720,777	-	-	-	5,370,423
Intergovernmental.....		-	-	-	-	-	-	5,746	-	1,741,915
Intergovernmental – federal.....		-	-	-	-	-	-	-	-	6,584,729
Interest revenue.....		267	1,543	64	1,076	164	2	-	223	46,374
Other.....		-	156,795	-	-	55	-	-	-	1,199,701
Total Revenues.....		314,547	158,338	10,990	48,054	1,720,996	2	202,754	35,369	22,909,476
EXPENDITURES										
Current:										
General and administrative.....		283,564	-	1,650	103,015	-	-	-	16,741	713,344
Public safety.....		-	-	-	-	-	-	-	-	3,677,159
Judicial.....		-	-	-	-	-	-	-	-	641,509
Health and welfare.....		-	-	-	-	-	-	141,084	-	6,915,096
Highway and roads.....		-	1,866	-	-	1,876,925	-	-	-	6,904,532
Capital outlay.....		25,594	-	-	-	-	-	-	-	2,003,063
Debt service:										
Principal.....		-	-	-	-	-	-	-	-	1,054,859
Interest.....		-	-	-	-	-	-	-	-	34,707
Total Expenditures.....		309,158	1,866	1,650	103,015	1,876,925	-	141,084	16,741	21,944,269
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....		5,389	156,472	9,340	(54,961)	(155,929)	2	61,670	18,628	965,207
OTHER FINANCING SOURCES (USES)										
Operating transfer in.....		-	59,587	-	69,778	163	-	-	-	1,518,118
Transfer from component unit.....		-	-	-	-	-	-	-	-	-
Operating transfer out.....		-	-	-	-	(59,587)	-	(35,087)	(3,288)	(1,376,575)
Transfer to component unit.....		-	-	-	-	-	-	-	-	-
Other.....		-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses).....		-	59,587	-	69,778	(59,424)	-	(35,087)	(3,288)	141,543
NET CHANGE IN FUND BALANCE.....		5,389	216,059	9,340	14,817	(215,353)	2	26,583	15,340	1,106,750
FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....		127,486	428,897	21,043	374,000	1,277,162	15,311	(1,750)	67,196	15,469,770
FUND BALANCE (DEFICIT), END OF YEAR.....		\$132,875	\$644,956	\$ 30,383	\$388,817	\$1,061,809	\$ 15,313	\$24,833	\$ 82,536	\$16,576,520

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2010

Schedule 12

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Building Maintenance Fund	Building Operating Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	Central Dispatch Fund
ASSETS								
Cash and short-term investments	\$ 53,701	\$ 43,077	\$ 1,604	\$ -	\$ -	\$ 49,856	\$ 2,573	\$ 740,347
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	302,107
TOTAL ASSETS	<u>\$ 53,701</u>	<u>\$ 43,077</u>	<u>\$ 1,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,856</u>	<u>\$ 2,573</u>	<u>\$ 1,042,454</u>
LIABILITIES								
Accounts payable	\$ 53,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,274
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	135,236
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due other	-	43,077	1,604	-	-	49,856	2,573	859,944
TOTAL LIABILITIES	<u>\$ 53,701</u>	<u>\$ 43,077</u>	<u>\$ 1,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,856</u>	<u>\$ 2,573</u>	<u>\$ 1,042,454</u>

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2010

	CIEG Fund	Circuit Clerk Fund	Comp Analysis Fund	Condemnations Fund	County Clerk Fee Tax Sale Fund	Current Year Real Estate Levy Fund	Delinquent Mobile Home Fund	Drainage District Fund
ASSETS								
Cash and short-term investments	\$384,485	\$1,970,653	\$ 4,122	\$ 68,573	\$ -	\$ -	\$ -	\$ 383
Investments	-	1,588,896	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Other	-	1,476	-	-	-	3,284	-	-
TOTAL ASSETS	\$384,485	\$3,561,025	\$ 4,122	\$ 68,573	\$ -	\$ 3,284	\$ -	\$ 383
LIABILITIES								
Accounts payable	\$ 8,333	\$ 12,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	2,225,664	-	-	-	-	-	-
Refunds and restitutions	-	114,639	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	431,538	-	-	-	-	-	-
Trust funds due other	376,152	776,372	4,122	68,573	-	3,284	-	383
TOTAL LIABILITIES	\$384,485	\$3,561,025	\$ 4,122	\$ 68,573	\$ -	\$ 3,284	\$ -	\$ 383

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2010

	Extension Education Fund	Inheritance Tax Fund	Laketown SSA Fund	Mobile Home Advertising Fund	Mobile Home Current Year Fund	Mobile Home Indemnity Fund	Mobile Home Liens Fund	Mobile Home Penalty Fund
ASSETS								
Cash and short-term investments	\$ 16,767	\$ -	\$ 23,783	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	200,044	-	8,311	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$216,811	\$ -	\$ 32,094	\$ -	\$ -	\$ -	\$ -	\$ -
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	200,044	-	8,311	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due other	16,767	-	23,783	-	-	-	-	-
TOTAL LIABILITIES	\$216,811	\$ -	\$ 32,094	\$ -	\$ -	\$ -	\$ -	\$ -

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2010

Schedule 12

	Mobile Home Sale in Error Fund	MH Tax Agent Certificates Fund	Real Estate Delinquent Fund	Real Estate Penalty Fund	Real Estate Advertising Fund	Real Estate Indemnity Fund	Real Estate Tax Agent Certificates Fund	Real Estate Tax Agent Tax-Deed Fund
ASSETS								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes.....	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355
LIABILITIES								
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355
Bond deposits.....	-	-	-	-	-	-	-	-
Refunds and restitutions.....	-	-	-	-	-	-	-	-
Deferred property taxes.....	-	-	-	-	-	-	-	-
Deferred revenue.....	-	-	-	-	-	-	-	-
Due to other funds.....	-	-	-	-	-	-	-	-
Trust funds due other	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2010

Schedule 12

ASSETS	Payroll Clearing Fund	Real Estate Tax Overpayments Fund	Real Estate Sale in Error Fund	Real Estate Tax Objection Fund	Regional Office of Education Fund	Sheriff's Inmate Fund	Rescue Squad Fund	RHSP Surcharge Fund
Cash and short-term investments	\$412,034	\$ 61,908	\$501,484	\$631,731	\$1,008,876	\$ -	\$ 11,033	\$ 37,989
Investments	-	-	-	-	-	-	-	-
Receivables, net:	-	-	-	-	-	-	-	-
Property taxes	-	43,894	-	-	-	-	-	2,637
Other	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$412,034	\$105,802	\$501,484	\$631,731	\$1,008,876	\$ -	\$ 11,033	\$ 40,626
LIABILITIES								
Accounts payable	\$412,034	\$105,802	\$ -	\$ -	\$ -	\$ -	\$ 533	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	501,484	631,731	1,008,876	-	10,500	40,626
Trust funds due other	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$412,034	\$105,802	\$501,484	\$631,731	1,008,876	\$ -	\$ 11,033	\$ 40,626

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2010

	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	Citizen's Police Academy Fund	Sheriffs K-9 Fund
ASSETS								
Cash and short-term investments	\$ 37,297	\$ 4,696	\$ 10,135	\$478,923	\$ 4,950	\$ 114	\$ 2,898	\$ 3,593
Investments	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Other	-	86	-	8,175	-	-	-	-
TOTAL ASSETS	<u>\$ 37,297</u>	<u>\$ 4,782</u>	<u>\$ 10,135</u>	<u>\$487,098</u>	<u>\$ 4,950</u>	<u>\$ 114</u>	<u>\$ 2,898</u>	<u>\$ 3,593</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 487	\$ 11,893	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due other	37,297	4,782	9,648	475,205	4,950	114	2,898	3,593
TOTAL LIABILITIES	<u>\$ 37,297</u>	<u>\$ 4,782</u>	<u>\$ 10,135</u>	<u>\$487,098</u>	<u>\$ 4,950</u>	<u>\$ 114</u>	<u>\$ 2,898</u>	<u>\$ 3,593</u>

Sangamon County, Illinois
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2010

	Sheriff Out of County Bond Fund	Sheriff Seized Funds Held Fund	Sheriff Soda Fund	Special Assessments Fund	Tax Account Miscellaneous Fund	Tax Redemptions Fund	Unknown Heirs Fund	Total
ASSETS								
Cash and short-term investments	\$ 3,338	\$ 4,706	\$ 12,669	\$125,902	\$ 2,577	\$752,271	\$ 51,237	\$7,520,640
Investments	-	-	-	-	-	-	-	1,588,896
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	208,355
Other	2,450	-	290	-	-	-	-	364,399
TOTAL ASSETS	\$ 5,788	\$ 4,706	\$ 12,959	\$125,902	\$ 2,577	\$752,271	\$ 51,237	\$9,682,290
LIABILITIES								
Accounts payable	\$ 5,788	-	-	-	-	\$344,036	-	\$1,003,048
Bond deposits	-	-	-	-	-	-	-	2,225,664
Refunds and restitutions	-	-	-	-	-	-	-	114,639
Deferred property taxes	-	-	-	-	-	-	-	208,355
Deferred revenue	-	-	-	-	-	-	-	135,236
Due to other funds	-	-	-	-	-	-	-	431,538
Trust funds due other	-	4,706	12,959	125,902	2,577	408,235	51,237	5,563,810
TOTAL LIABILITIES	\$ 5,788	\$ 4,706	\$ 12,959	\$125,902	\$ 2,577	\$752,271	\$ 51,237	\$9,682,290

Sangamon County, Illinois
**COMBINING STATEMENT OF ASSETS AND LIABILITIES –
 COMPONENT UNITS**
 November 30, 2010

Schedule 13

	<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	\$3,522,593	\$394,329	\$ 35,414	\$3,952,336
Other receivables	480,569	113,238	374,698	968,505
Prepaid expenses	49,939	-	-	49,939
Capital assets, net.....	<u>3,411,360</u>	<u>-</u>	<u>11,009</u>	<u>3,422,369</u>
 Total Assets	 <u>\$7,464,461</u>	 <u>\$507,567</u>	 <u>\$421,121</u>	 <u>\$8,393,149</u>
 <u>Liabilities and Net Assets</u>				
LIABILITIES				
Accounts payable	\$ 92,504	\$ 20,925	\$382,598	\$ 496,027
Other liabilities.....	66,648	114,928	76,806	258,382
Deferred revenue.....	<u>-</u>	<u>77,916</u>	<u>3,017</u>	<u>80,933</u>
 Total Liabilities	 <u>159,152</u>	 <u>213,769</u>	 <u>462,421</u>	 <u>835,342</u>
 NET ASSETS				
Unrestricted.....	3,893,949	293,798	(52,309)	4,135,438
Invested in capital assets, net of debt.....	<u>3,411,360</u>	<u>-</u>	<u>11,009</u>	<u>3,422,369</u>
 Total Net Assets	 <u>\$7,305,309</u>	 <u>\$293,798</u>	 <u>(\$ 41,300)</u>	 <u>\$7,557,807</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
COMPONENT UNITS**
For The Year Ended November 30, 2010

Schedule 14

	<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	\$1,996,684	\$ -	\$ -	\$1,996,684
Intergovernmental	-	331,784	-	331,784
Intergovernmental – federal	-	467,986	3,674,529	4,142,515
Interest revenue	<u>12,975</u>	<u>931</u>	<u>-</u>	<u>13,906</u>
 Total Revenues	 <u>2,009,659</u>	 <u>800,701</u>	 <u>3,674,529</u>	 <u>6,484,889</u>
EXPENDITURES				
Current:				
General and administrative	-	-	3,692,336	3,692,336
Public safety	1,625,850	1,046,010	-	2,671,860
Depreciation	<u>657,782</u>	<u>-</u>	<u>1,611</u>	<u>659,393</u>
 Total Expenses	 <u>2,283,632</u>	 <u>1,046,010</u>	 <u>3,693,947</u>	 <u>7,023,589</u>
 (Deficiency) Of Revenues Over Expenses Before Other Financing Sources (Uses)				
	(<u>273,973</u>)	(<u>245,309</u>)	(<u>19,418</u>)	(<u>538,700</u>)
 OTHER FINANCING SOURCES (USES)				
Transfer from primary government	-	326,249	-	326,249
Transfer to primary government	(<u>119,594</u>)	(<u>147,063</u>)	(<u>53,272</u>)	(<u>319,929</u>)
 Total Other Financing Sources (Uses)....	 (<u>119,594</u>)	 <u>179,186</u>	 (<u>53,272</u>)	 <u>6,320</u>
 (Deficiency) Of Revenues Over Expenses and Other Financing Sources (Uses)				
	(<u>395,567</u>)	(<u>66,123</u>)	(<u>72,690</u>)	(<u>532,380</u>)
 NET ASSETS, BEGINNING OF YEAR.....	 <u>7,698,876</u>	 <u>359,921</u>	 <u>31,390</u>	 <u>8,090,187</u>
 NET ASSETS (DEFICIT), END OF YEAR ...	 <u>\$7,305,309</u>	 <u>\$ 293,798</u>	 <u>(\$ 41,300)</u>	 <u>\$7,557,807</u>