

Sangamon County, Illinois

Annual Financial Report
November 30, 2013

Sangamon County, Illinois

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (the County), as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of November 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Illinois Municipal Retirement Fund Schedules of Funding Progress and budgetary comparison information on pages 36 through 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining and individual non-major 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 non-major 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

McGladrey LLP

Springfield, Illinois
June 16, 2014

Sangamon County, Illinois

Statement of Net Position
November 30, 2013

	Primary Governmental Activities	Component Units
Assets		
Current assets		
Cash and short-term investments	\$ 26,172,841	\$ 3,825,851
Receivables, net:		
Property taxes (less allowance of \$102,705)	27,839,026	-
Other	7,079,292	624,242
Due from fiduciary funds	384,243	-
Inventories	1,078,606	-
Prepaid contracts	104,827	231,538
Land	4,032,316	-
Construction in progress	887,737	-
Capital assets, net	71,082,018	2,810,585
Total assets	138,660,906	7,492,216
Liabilities		
Current liabilities		
Accounts payable and accrued expenses	1,358,236	160,929
Accrued interest	426,449	-
Accrued wages	1,899,086	88,176
Long-term liabilities		
Self-insurance payable:		
Due within one year	603,210	-
Due in more than one year	2,892,091	-
Net other postemployment benefit (OPEB) obligation:		
Due within one year	481,044	-
Due in more than one year	2,345,981	-
Accrued compensated absences:		
Due within one year	1,339,800	68,080
Due in more than one year	4,019,399	204,239
Long-term debt:		
Due within one year	603,132	-
Due in more than one year	21,038,128	-
Total liabilities	37,006,556	521,424
Deferred Inflows of Resources		
Property taxes levied in current year to finance the next year	27,839,026	-
Escrow payments and bond interest subsidy received	161,894	-
Total deferred inflows of resources	28,000,920	-
Net Position		
Net investment in capital assets	62,736,739	2,810,585
Restricted for:		
Self-funded insurance	16,072,652	-
Special projects	21,884,455	-
Capital projects	280,928	-
Unrestricted (deficit)	(27,321,344)	4,160,207
Total net position	\$ 73,653,430	\$ 6,970,792

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Statement of Activities
Year Ended November 30, 2013

Functions/Programs	Expenses	Program Revenues		Net Revenue (Expense) and Changes in Net Position	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
Primary government:					
Governmental activities:					
General government	\$ 25,170,519	\$ 3,273,136	\$ 133,848	\$ (21,763,535)	\$ -
Public safety	23,083,903	1,801,959	119,196	(21,162,748)	-
Judicial	10,528,040	4,794,865	574,045	(5,159,130)	-
Health and welfare	15,318,876	2,575,507	10,213,434	(2,529,935)	-
Highways and roads	9,550,117	7,605	-	(9,542,512)	-
Interest and fiscal charges	868,424	-	-	(868,424)	-
Total primary government	\$ 84,519,879	\$ 12,453,072	\$ 11,040,523	(61,026,284)	-
Component units:					
Emergency Telephone System Board	\$ 2,089,900	\$ 1,806,787	\$ 141,232	-	(141,881)
Regional Planning Commission	1,180,385	188,064	596,836	-	(395,485)
Land of Lincoln Workforce Alliance	2,035,907	-	2,017,831	-	(18,076)
Total component units	\$ 5,306,192	\$ 1,994,851	\$ 2,755,899	-	(555,442)
General revenues					
Taxes:					
Property				26,871,209	-
Sales and use				9,180,608	-
Other				9,665,438	-
Licenses and permits				870,803	-
Intergovernmental revenues				6,877,391	357,652
Earnings on investments				907,735	1,588
Miscellaneous				2,253,686	17,441
Total general revenues				56,626,870	376,681
Change in net position				(4,399,414)	(178,761)
Net position:					
December 1, 2012				78,052,844	7,149,553
November 30, 2013				\$ 73,653,430	\$ 6,970,792

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Balance Sheet – Governmental Funds
November 30, 2013

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and short-term investments	\$ 12,204,982	\$ 1,049	\$ -	\$ 7,402,274	\$ 6,564,536	\$ 26,172,841
Receivables, net:						
Property taxes (less allowance of \$102,705)	16,948,460	1,681,690	4,918,358	-	4,290,518	27,839,026
Other	3,830,934	1,858,966	-	306,575	1,082,817	7,079,292
Due from other funds	5,101,826	-	-	-	9,513,480	14,615,306
Due from fiduciary funds	212,304	-	-	-	171,939	384,243
Inventories	83,335	-	-	908,776	86,495	1,078,606
Prepaid contracts	31,222	-	-	-	73,605	104,827
Total assets	\$ 38,413,063	\$ 3,541,705	\$ 4,918,358	\$ 8,617,625	\$ 21,783,390	\$ 77,274,141
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities:						
Accounts payable and accrued expenses	\$ 1,024,878	\$ 106,716	\$ 243	\$ -	\$ 226,399	\$ 1,358,236
Accrued wages	1,393,063	237,095	-	63,505	205,423	1,899,086
Self-insurance payable	173,999	-	-	-	-	173,999
Due to other funds	4,788,646	5,046,474	117,628	254,516	4,408,042	14,615,306
Total liabilities	7,380,586	5,390,285	117,871	318,021	4,839,864	18,046,627
Deferred Inflows of Resources:						
Property taxes levied in current year to finance the next year	16,948,460	1,681,690	4,918,358	-	4,290,518	27,839,026
Escrow payments and bond interest subsidy received	161,894	-	-	-	-	161,894
Total deferred inflows of resources	17,110,354	1,681,690	4,918,358	-	4,290,518	28,000,920
Fund Balance (Deficit):						
Nonspendable	114,557	-	-	908,776	160,100	1,183,433
Restricted for:						
Capital projects	280,928	-	-	-	-	280,928
Special projects	-	-	-	7,390,828	14,493,627	21,884,455
Committed	16,072,652	-	-	-	-	16,072,652
Assigned	-	-	-	-	1,960,172	1,960,172
Unassigned	(2,546,014)	(3,530,270)	(117,871)	-	(3,960,891)	(10,155,046)
Total fund balances (deficits)	13,922,123	(3,530,270)	(117,871)	8,299,604	12,653,008	31,226,594
Total liabilities, deferred inflows of resources, and fund balances	\$ 38,413,063	\$ 3,541,705	\$ 4,918,358	\$ 8,617,625	\$ 21,783,390	\$ 77,274,141

See Notes to Basic Financial Statements.

Sangamon County, Illinois

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2013**

Total fund balances-governmental funds \$ 31,226,594

Amounts reported for governmental activities in the
Statement of Net Position are different because:

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

Total capital assets, net 76,002,071

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

Governmental lease obligations	\$ 469,622	
Bonds payable	20,535,000	
Mortgage loan	636,638	
Accrued interest	426,449	
Compensated absences-governmental activity	5,359,199	
Self-insurance payable	3,321,302	
Accrued other postemployment benefits	2,827,025	
Total long-term liabilities	<u>33,575,235</u>	<u>(33,575,235)</u>

Net position of governmental activities \$ 73,653,430

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances –
 Governmental Funds
 Year Ended November 30, 2013

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Intra-Activity Eliminations	Total Governmental Funds
Revenues:							
Property taxes	\$ 16,296,536	\$ 1,656,048	\$ 4,844,228	\$ -	\$ 4,074,397	\$ -	\$ 26,871,209
Licenses and permits	359,117	511,686	-	-	-	-	870,803
Fees, fines and forfeitures	6,518,361	2,511,072	-	-	3,423,639	-	12,453,072
Sales and use taxes	9,180,608	-	-	-	-	-	9,180,608
Other taxes	4,244,027	-	-	3,948,451	1,472,960	-	9,665,438
Intergovernmental	2,977,189	-	24,506	62,211	815,980	-	3,879,886
Intergovernmental- federal	720,387	6,047,568	-	-	4,259,368	-	11,027,323
Interest	897,994	2	-	2,973	6,766	-	907,735
Self-funded health insurance	4,935,629	-	-	-	-	(1,938,124)	2,997,505
Miscellaneous	917,518	116,978	283	-	1,266,267	-	2,301,046
Total revenues	47,047,366	10,843,354	4,869,017	4,013,635	15,319,377	(1,938,124)	80,154,625
Expenditures:							
Current:							
General government	19,116,575	-	62,538	-	850,106	(136,524)	19,892,695
Public safety	18,346,308	-	-	-	3,666,102	(38,607)	21,973,803
Judicial	9,080,641	-	-	-	1,341,447	(318,497)	10,103,591
Health and welfare	239,678	10,974,561	-	-	5,166,344	(1,114,111)	15,266,472
Highways and roads	-	-	-	2,360,070	4,339,157	(330,385)	6,368,842
Debt service:							
Principal	387,732	34,542	-	-	127,300	-	549,574
Interest	433,193	1,362	207	-	2,296	-	437,058
Capital outlay	132,225	378,476	-	256,098	639,077	-	1,405,876
Total expenditures	47,736,352	11,388,941	62,745	2,616,168	16,131,829	(1,938,124)	75,997,911
Excess (deficiency) of revenues over expenditures	(688,986)	(545,587)	4,806,272	1,397,467	(812,452)	-	4,156,714
Other financing sources (uses):							
Transfers in	5,046,867	121,000	-	-	2,248,042	(7,415,909)	-
Transfers out	(2,047,301)	-	(4,889,867)	(254,516)	(224,225)	7,415,909	-
Mortgage loan proceeds	-	314,000	-	-	-	-	314,000
Bond proceeds	8,095,000	-	-	-	-	-	8,095,000
Total other financing sources (uses)	11,094,566	435,000	(4,889,867)	(254,516)	2,023,817	-	8,409,000
Net change in fund balances	10,405,580	(110,587)	(83,595)	1,142,951	1,211,365	-	12,565,714
Fund balances (deficits):							
December 1, 2012	3,516,543	(3,419,683)	(34,276)	7,156,653	11,441,643	-	18,660,880
November 30, 2013	\$ 13,922,123	\$ (3,530,270)	\$ (117,871)	\$ 8,299,604	\$ 12,653,008	\$ -	\$ 31,226,594

See Notes to Basic Financial Statements.

Sangamon County, Illinois

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
Year Ended November 30, 2013**

Net change in fund balances-total governmental funds \$12,565,714

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

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

Capital outlay	\$ 1,405,876	
Contributed capital	13,200	
Depreciation expense	<u>(5,765,622)</u>	
		(4,346,546)

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

Proceeds on disposition of capital assets	(44,380)	
Gain (loss) on disposition of capital assets	<u>(2,980)</u>	
		(47,360)

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

Debt issued:		
Mortgage loan	(318,917)	
General obligation bonds-tort liability	<u>(8,095,000)</u>	
		(8,413,917)

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

Repayments:		
General obligation bonds	280,000	
Capital lease obligations	235,032	
Mortgage loan	<u>34,542</u>	
		549,574

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Accrued compensated absences	58,527	
Self-insurance payable	(3,321,302)	
Net other postemployment benefit (OPEB) obligation	(1,017,655)	
Accrued interest	<u>(426,449)</u>	
		<u>(4,706,879)</u>

Change in net position of governmental activities \$ (4,399,414)

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Statement of Fiduciary Net Position – Agency Funds
November 30, 2013

Assets	
Cash and short-term investments	\$ 7,846,756
Long-term investments:	
Corporate bonds	641,830
Municipal bonds	785,062
Receivables, net:	
Property taxes (less allowance of \$696)	187,591
Other	12,658
Total assets	<u>9,473,897</u>
Liabilities	
Accounts payable and accrued expenses	2,853,855
Bond deposits	2,819,646
Refunds and restitutions	9,578
Due to other funds	384,243
Trust funds due others	3,218,984
Total liabilities	<u>9,286,306</u>
Deferred Inflows of Resources	
Property taxes levied in current year to finance the next year	187,591
Total liabilities and deferred inflows of resources	<u>9,473,897</u>
Net Position	<u><u>\$ -</u></u>

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

The Emergency Telephone System Board (ETSB) was established by referendum to provide emergency telephone service funded by a telephone surcharge. The ETSB consists of seven members appointed by the 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 Workforce Alliance (Alliance), which is a prime grantee under the Workforce Investment Act (WIA), is funded by the United States Department of Labor and the Illinois Department of Commerce and Economic Opportunity.

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

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

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

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

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

Separate financial statements for the Central Illinois Enforcement Group are not issued.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

Major Governmental Funds

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The following funds are included in the County's General Fund for reporting purposes: 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 *County Motor Fuel Tax Fund* accounts from monies received from a State tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of this State, based on the consumption of motor fuel.

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

Fiduciary Funds

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

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

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

Budgets and Budgetary Accounting

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

Budgets are prepared on the modified accrual basis of accounting.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2013.

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

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

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

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Equity Classification:

Government-Wide Statements:

Net position is classified and displayed in three components:

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

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

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

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

Fund Financial Statements:

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

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

Note 2. Deposits and Investments

Following is a reconciliation of deposits and investments as of November 30, 2013:

	Primary Government	Component Units	Total
Statement of Net Position:			
Cash and short-term investments	\$ 26,172,841	\$ 3,825,851	\$ 29,998,692
Statement of Fiduciary Net Position:			
Cash and short-term investments	7,846,756	-	7,846,756
Long-term investments:			
Corporate bonds	641,830	-	641,830
Municipal bonds	785,062	-	785,062
Total	\$ 35,446,489	\$ 3,825,851	\$ 39,272,340

Cash and short-term investments:			
Bank deposits (checking, savings or certificates of deposit)			\$ 5,688,534
Money market funds			32,146,799
Cash on hand			10,115
			<u>37,845,448</u>
Long-term investments:			
Corporate and municipal bonds			<u>1,426,892</u>
Total			<u>\$ 39,272,340</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, 2013, \$6,660,246 of the County's total bank balance of \$7,280,607 (total book balance of \$5,688,534) was not exposed to custodial credit risk as the deposits were either (1) guaranteed by FDIC Insurance or (2) collateralized with investments held by the bank in the County's name. \$620,361 of the bank balance was exposed to custodial credit risk as the deposits were not covered by depository insurance or collateralized by bank assets. However, \$700,000 of the County's bank balance was transferred out on December 15, 2013, thereby eliminating the custodial credit risk exposure.

Custodial Credit Risk – Short-term Investments. The County's short-term investments consisted of \$8,954,084 held in The Illinois Funds, which is an external local government investment pool, and \$23,192,715 in money market funds. Short-term investments are exposed to custodial credit risk if they are uninsured, unregistered or held by counterparty or its agent but not in the government's name. The County does not have a custodial credit risk policy for short-term investments. As of November 30, 2013, the County's short-term investments were not exposed to custodial credit risk as they were held in the County's name.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Custodial Credit Risk – Long-term Investments. The County's long-term investments consisted of \$641,830 in corporate bonds and \$785,062 in municipal bonds as of November 30, 2013. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The County had no custodial credit risk exposure as of November 30, 2013 because all investments are held by the County's agent in the County's name.

Credit Risk – Short-term Investments. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of November 30, 2013, the County had no concentration of credit risk.

Credit Risk – Long-term Investments. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. Government obligations or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk and do not require disclosure of credit quality. The following table presents a summarization of the credit quality ratings of investments in corporate bonds and municipal bonds as of November 30, 2013, as valued by Moody's Investors Service and/or Standard & Poor's.

Type of Investment	Rating	Amount
Corporate bonds	A1 / AA+	\$ 126,584
	A3 / A	53,176
	A3 / A-	26,846
	BAA1 / A-	162,522
	BAA2 / A-	213,564
	A3 / BBB+	59,138
		<u>\$ 641,830</u>
Municipal bonds	AA1 / AA	\$ 111,963
	AA2	100,760
	AA	207,413
	A+	29,538
	A2 / A	116,770
	A3 / A	26,805
	AA3 / AA-	95,349
	A2/AA-	96,464
	<u>\$ 785,062</u>	

Interest Rate Risk – Short-term Investments. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. As of November 30, 2013, 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

Note 2. Deposits and Investments (Continued)

Interest Rate Risk – Long-term Investments. Credit Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The following table presents a summarization of debt investments at November 30, 2013, using the segmented time distribution method:

Type of Investment	Investment Maturities (Years)				Fair Value
	Less Than 1	1-5	6-10	More than 10	
Corporate bonds	\$ -	\$ -	\$ 641,830	\$ -	\$ 641,830
Municipal bonds	-	-	664,458	120,604	785,062

Note 3. Capital Assets

Capital asset activity for the year ended November 30, 2013, was as follows:

	Balance, December 1, 2012	Additions	Retirements and Transfers	Balance, November 30, 2013
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 4,073,881	\$ 1,200	\$ (42,765)	\$ 4,032,316
Construction in progress	1,181,471	246,350	(540,084)	887,737
Total capital assets not being depreciated	5,255,352	247,550	(582,849)	4,920,053
Capital assets being depreciated:				
Land improvements	503,145	-	-	503,145
Buildings	58,195,960	-	-	58,195,960
Buildings improvements	5,954,109	601,205	-	6,555,314
Vehicles	4,333,586	214,543	(200,656)	4,347,473
Maintenance equipment	4,933,922	282,547	(182,716)	5,033,753
Infrastructure	89,911,078	435,722	-	90,346,800
Office equipment	1,374,038	-	-	1,374,038
Computer equipment	6,479,803	65,760	(37,200)	6,508,363
Software	473,642	48,720	-	522,362
Other equipment	712,082	63,113	-	775,195
Total capital assets being depreciated	172,871,365	1,711,610	(420,572)	174,162,403
Less accumulated depreciation for:				
Land improvements	130,219	12,857	-	143,076
Buildings	22,365,946	1,320,290	-	23,686,236
Buildings improvements	358,506	402,835	-	761,341
Vehicles	3,535,061	320,293	(200,656)	3,654,698
Maintenance equipment	3,053,110	300,922	(179,469)	3,174,563
Infrastructure	61,719,436	2,767,589	-	64,487,025
Office equipment	851,263	41,265	-	892,528
Computer equipment	4,780,520	496,734	(35,852)	5,241,402
Software	400,617	26,677	-	427,294
Other equipment	536,062	76,160	-	612,222
Total accumulated depreciation	97,730,740	5,765,622	(415,977)	103,080,385
Total capital assets being depreciated, net	75,140,625	(4,054,012)	(4,595)	71,082,018
Governmental activities capital assets, net	\$ 80,395,977	\$ (3,806,462)	\$ (587,444)	\$ 76,002,071

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

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

Governmental Activities:	
General government	\$ 997,394
Public safety	1,110,100
Highways and roads	3,181,275
Judicial	424,449
Health and welfare	52,404
	<u>\$ 5,765,622</u>

Activity for the capital assets of the component units for the year ended November 30, 2013 was as follows:

	Balance, December 1, 2012	Additions	Retirements	Balance, November 30, 2013
Capital assets being depreciated:				
Building	\$ 3,012,349	\$ -	\$ -	\$ 3,012,349
Equipment	1,332,179	241,691	-	1,573,870
Total capital assets being depreciated	<u>4,344,528</u>	<u>241,691</u>	<u>-</u>	<u>4,586,219</u>
Less accumulated depreciation for:				
Building	865,247	166,662	-	1,031,909
Equipment	619,123	124,602	-	743,725
Total accumulated depreciation	<u>1,484,370</u>	<u>291,264</u>	<u>-</u>	<u>1,775,634</u>
Total capital assets being depreciated, net	<u>2,860,158</u>	<u>(49,573)</u>	<u>-</u>	<u>2,810,585</u>
Component unit capital assets, net	<u>\$ 2,860,158</u>	<u>\$ (49,573)</u>	<u>\$ -</u>	<u>\$ 2,810,585</u>

The County has entered into two agreements to lease equipment and vehicles. At November 30, 2013, the remaining capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Asset Class	Amount
Vehicles	\$ 389,422
Computer equipment	35,413
Software	64,745
	<u>489,580</u>
Accumulated depreciation	<u>157,913</u>
	<u>\$ 331,667</u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

The County has entered into construction agreements for highways and roads. At November 30, 2013, outstanding commitments were approximately \$2,138,000.

Note 4. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2013 was as follows:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund	\$ 4,788,646
General Fund	County Health Fund	195,552
General Fund	Pension Code Fund	117,628
General Fund	Fiduciary Funds	212,304
		<u>5,314,130</u>
Other Governmental Funds	County Health Fund	4,850,922
Other Governmental Funds	County Motor Fuel Tax Fund	254,516
Other Governmental Funds	Other Governmental Funds	4,408,042
Other Governmental Funds	Fiduciary Funds	171,939
		<u>9,685,419</u>
		<u>\$ 14,999,549</u>

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

Interfund receivable and payable balances among Governmental Funds at year end are the result of the time lag between the dates that interfund goods and services are provided, the date the transactions are recorded in the accounting system and the date payments between funds are made. Interfund receivable and payable balances are also the result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund as of November 30, 2013.

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

Long-term liabilities activity for the year ended November 30, 2013 was as follows:

	Outstanding as of December 1, 2012	Additions	Reductions	Outstanding as of November 30, 2013	Due within one year
Governmental activities:					
Bonds payable,					
General obligation bonds-construction	\$ 12,720,000	\$ -	\$ (280,000)	\$ 12,440,000	\$ 310,000
General obligation bonds-tort liability	-	8,095,000	-	8,095,000	-
Capital lease obligations	704,654	-	(235,032)	469,622	235,032
Mortgage loan	352,263	318,917	(34,542)	636,638	58,100
Net OPEB obligation	1,809,370	1,634,168	(616,513)	2,827,025	481,044
Self-insurance payable	606,949	8,649,607	(5,761,255)	3,495,301	603,210
Compensated absences	5,417,726	326,223	(384,750)	5,359,199	1,339,800
	<u>\$ 21,610,962</u>	<u>\$ 19,023,915</u>	<u>\$ (7,312,092)</u>	<u>\$ 33,322,785</u>	<u>\$ 3,027,186</u>

Sangamon County, Illinois

Notes to Basic Financial Statements

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

Total general obligation bonds payable reported on the government-wide Statement of Net Position at November 30, 2013 are comprised of the following individual issues:

Governmental Activities:

General obligation bonds-construction, Series 2010, original amount \$12,970,000, due in annual installments of \$250,000 to \$1,320,000 through December 2029, interest payments semi-annually from 3.00% to 7.200% (before the federal subsidy). \$12,440,000

General obligation bonds-tort liability, Series 2013, original amount \$8,095,000, due in annual installments of \$140,000 to \$1,610,000 through December 2022, interest payments semi-annually from 2.63% to 5-year treasury rate plus 150 basis points. \$ 8,095,000

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

The 2010 capital improvement bonds are Build America Bonds and Recovery Zone Economic Development Bonds that provide for 35 percent federal subsidy on the total interest requirements. The interest is paid to the County on a semiannual basis corresponding with the interest payment dates to the bondholders. The interest requirements for this bond in the accompanying schedule of maturities are shown at the gross amount. The remaining federal subsidy totals \$3,326,696 through the fiscal year ended November 30, 2013.

General obligation bonds-tort liability. On September 25, 2013, the County issued \$8,095,000 of general obligation bonds in order to fund potential tort liability claims against the County. The interest is paid by the County on a semiannual basis at a rate of 2.63% from date of issuance through December 15, 2018; and at a rate of the 5-year U.S. constant maturity treasury rate plus 150 basis points from December 16, 2018 through December 15, 2022.

The tort liability bonds will be supported by the County's tax levy. For levy years 2013-2017, the tax levy shall be sufficient to produce the following amounts:

Year of Levy	A Tax to Produce the Sum of
2013	\$ 153,760
2014	592,836
2015	789,949
2016	937,131
2017	1,084,907

With respect to levy years beginning in 2018 through 2022, the amount of the levy shall be set for an amount sufficient to pay principal and interest on the bonds, in accordance with the 5-year U.S. constant maturity treasury rate plus 150 basis points.

Sangamon County, Illinois

Notes to Basic Financial Statements

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

The County has entered into two agreements to lease equipment and vehicles. Interest rates range from 1.49% to 2.95%. Following is a schedule of future minimum lease payments and the present value of future minimum lease payments under capital leases at November 30, 2013:

Fiscal Year Ending November 30,	Amount
2014	\$ 245,857
2015	240,003
Total minimum lease payments	485,860
Less amount representing interest	16,238
Present value of net minimum lease payments	<u>\$ 469,622</u>

Debt service requirements on long-term debt at November 30, 2013 was as follows:

Fiscal Year Ending November 30,	Governmental Activities					
	General Obligation Bonds		Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 310,000	\$ 947,397	\$ 235,032	\$ 10,825	\$ 58,100	\$ 12,733
2015	730,000	988,636	234,590	5,413	59,273	11,568
2016	980,000	959,096	-	-	60,469	10,381
2017	1,185,000	920,226	-	-	61,690	9,169
2018	1,400,000	873,960	-	-	62,935	7,934
2019-2023	8,555,000	3,417,905	-	-	334,171	6,673
2024-2028	4,830,000	1,813,996	-	-	-	-
2029-2030	2,545,000	186,660	-	-	-	-
	<u>\$ 20,535,000</u>	<u>\$ 10,107,876</u>	<u>\$ 469,622</u>	<u>\$ 16,238</u>	<u>\$ 636,638</u>	<u>\$ 58,458</u>

The County issues tax anticipation notes in advance of property tax collections, depositing the proceeds in its general fund. These notes are necessary because the County's disbursements to various agencies are made before the tax collection due dates. Short-term debt activity for the year ended November 30, 2013 was as follows:

	Outstanding Debt as of December 1,			Outstanding Debt as of November 30,	
	2012	Additions	Reductions	2013	
Tax anticipation notes	\$ -	\$ 8,000,000	\$ (8,000,000)	\$ -	-

Note 6. Compensated Absences

At November 30, 2013, 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 \$5,359,199 for the primary government. Compensated absences are generally liquidated by the General Fund.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 7. Property Taxes

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

	Maximum Tax Rate	2013 Actual Rate
General Fund	N/A	0.4209
Insurance Liability Fund	N/A	0.0244
County Highway Fund	0.2000	0.0452
County Bridge Fund	0.2500	0.0166
Matching Fund	0.0500	0.0246
County Health Fund	0.0750	0.0442
Juvenile Center Fund	0.1000	0.0131
Pension Code Fund	N/A	0.1292
Veterans' Assistance Fund	0.0400	0.0056
Child Advocacy Fund	0.0040	0.0035
Extension Education Fund	0.0500	0.0047
Bond Certificate Fund	N/A	0.0040
		<u>0.7360</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, 2013, the County had \$27,839,026 of deferred inflows of resources for property taxes levied in the current year reflected in the governmental funds and \$187,591 reflected in the agency funds.

Note 8. Transfers Within the Reporting Entity

The composition of interfund transfers for the year ended November 30, 2013 was as follows:

	Transfer In	Transfer Out
Major funds:		
General	\$ 5,046,867	\$ 2,047,301
County Health	121,000	-
Pension Code	-	4,889,867
Motor Fuel Tax	-	254,516
Nonmajor governmental funds	2,248,042	224,225
Totals	<u>\$ 7,415,909</u>	<u>\$ 7,415,909</u>

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. 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 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 annual required contribution rate for calendar year 2013 was 35.17 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. The required contribution for calendar year 2013 was \$251,269.

Three-Year Trend Information for the Elected County Official Plan:

Calendar Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 251,269	100%	\$ -
12/31/2012	252,532	100%	-
12/31/2011	260,212	100%	-

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Retirement Plan - Elected County Official Plan (Continued)

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Elected County Official plan was 56.42 percent funded. The actuarial accrued liability for benefits was \$4,948,726 and the actuarial value of assets was \$2,792,047 resulting in an underfunded actuarial accrued liability (UAAL) of \$2,156,679. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$714,441 and the ratio of the UAAL to the covered payroll was 302 percent.

The schedule of funding progress, presented as Required Supplemental Information (RSI) following the notes to the basic 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 - Regular Employees

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 2013 used by the employer was 13.59 percent of annual covered payroll. 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 ended December 31, 2013, the County's actual contributions for pension cost for the Regular plan were \$3,593,922. Its required contribution for calendar year 2013 was \$3,606,280.

Three-Year Trend Information for the Regular Plan:

Calendar Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 3,606,280	100%	\$ -
12/31/2012	3,421,555	100%	-
12/31/2011	3,320,492	92%	-

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 10. Retirement Plan - Defined Benefit Pension Plan - Regular Employees (Continued)

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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, 2011 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, 2013, the most recent actuarial valuation date, the Regular plan was 73.23 percent funded. The actuarial accrued liability for benefits was \$84,618,603 and the actuarial value of assets was \$61,966,441, resulting in an underfunded actuarial accrued liability (UAAL) of \$22,652,162. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$26,536,274 and the ratio of the UAAL to the covered payroll was 85 percent.

The schedule of funding progress, presented as Required Supplemental Information (RSI) following the notes to the basic 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. Retirement Plan - Defined Benefit Pension Plan

Sheriff's Law Enforcement Personnel

Plan Description. The County's defined benefit pension plan for Sheriffs 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 2013 was 32.20 percent of annual covered payroll. 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 ended December 31, 2013, the County's actual contributions for pension cost for the Sheriff's Law Enforcement Personnel plan were \$1,444,239.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 11. Retirement Plan - Defined Benefit Pension Plan (Continued)

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel Plan:

Calendar Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 1,444,239	100%	\$ -
12/31/2012	1,405,274	100%	-
12/31/2011	1,206,120	100%	-

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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 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's Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2011 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, 2013, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 22.35 percent funded. The actuarial accrued liability for benefits was \$18,040,457 and the actuarial value of assets was \$4,031,850, resulting in an underfunded actuarial accrued liability (UAAL) of \$14,008,607. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$4,485,213 and the ratio of the UAAL to the covered payroll was 312 percent.

The schedule of funding progress, presented as Required Supplemental Information (RSI) following the notes to the basic 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 12. Other Postemployment Benefits (OPEB)

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 12. Other Postemployment Benefits (OPEB) (Continued)

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

Law Enforcement - Age 50 and 20 years of service

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

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

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

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

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

Annual OPEB Cost and Net OPEB Obligation. For 2013, the annual OPEB cost consists of the annual required contribution plus interest on the net OPEB obligation less the adjustment to the annual required contribution as presented below:

Item	Law Enforcement	All Other	Total
a. Annual Required Contribution	\$ 1,502,110	\$ 153,686	\$ 1,655,796
b. Interest on net OPEB obligation	79,719	10,750	90,469
c. Adjustment to annual required contribution	(98,777)	(13,320)	(112,097)
d. Annual OPEB cost (expense) (a+b+c)	1,483,052	151,116	1,634,168
e. Contributions made	(578,512)	(38,001)	(616,513)
f. Increase in net OPEB obligation	904,540	113,115	1,017,655
g. Net OPEB obligation, beginning of year	1,594,371	214,999	1,809,370
h. Net OPEB obligation, end of year (f+g)	\$ 2,498,911	\$ 328,114	\$ 2,827,025

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 12. Other Postemployment Benefits (OPEB) (Continued)

Three-Year Trend Information for the OPEB Plan:

Calendar Year Ended	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
12/31/2013	\$ 1,634,168	38%	\$ 2,827,025
12/31/2012	1,508,870	42%	1,809,370
12/31/2011	1,520,065	38%	936,541

Funded Status and Funding Progress. As of November 30, 2013, the actuarial accrued liability for benefits was \$18,961,756. The covered payroll was approximately \$24,445,085 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 77.6%.

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

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

In the actuarial valuation for the fiscal year ended November 30, 2013, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 9% initially, reduced to an ultimate rate of 5% after five years. Rates include a 2.4% general inflation assumption. The Unfunded Accrued Actuarial Liability is being amortized as a level dollar amount over 30 years. The actuarial valuation was prepared on a closed group basis, meaning only the existing population was considered.

Note 13. 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, 2012 to November 30, 2013. The specific/individual excess loss deductible for medical is \$105,000 per covered person with a maximum aggregate benefit of 115% of estimated claims. When a probable medical claim liability has been incurred at year end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 13. Risk Management (Continued)

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2013 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 2013 and 2012 were:

	2013	2012
Beginning balance	\$ 606,949	\$ 422,953
Claims incurred including IBNR	4,773,311	7,006,051
Claims paid	(5,206,261)	(6,822,055)
Ending balance	<u>\$ 173,999</u>	<u>\$ 606,949</u>

Note 14. Conduit Debt

The County has approved Economic and Industrial Development Bonds totaling \$43,627,163 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 15. Individual Fund Disclosures

Deficit Fund Balance: The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2013:

	<u>Amount</u>
Court Security	\$ (1,727,573)
Help America Vote	(4,421)
Highway Safety Project	(136,013)
Juvenile Center	(1,944,160)
Landfill Water Project	(77,375)
Local Law Enforcement Block Grant	(35,296)

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 15. Individual Fund Disclosures (Continued)

The following governmental major funds had deficit balances at November 30, 2013:

	<u>Amount</u>
County Health Fund	\$ (3,530,270)
Pension Code Fund	(117,871)

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

Excess of Expenditures Over Appropriations: The following funds expended more than their appropriation during the year ended November 30, 2013:

	<u>Budgeted</u>	<u>Actual</u>	<u>Overexpended</u>
Major Funds:			
County Health Fund	\$ 9,068,051	\$ 11,388,941	\$ 2,320,890
Pension Code Fund	35,943	62,745	26,802
Nonmajor Funds:			
Matching	1,075,802	1,191,608	115,806
Highway Safety Project Fund	-	35	35
Veterans Assistance Fund	210,720	272,740	62,020
Law Library Fund	167,291	174,016	6,725
Revolving Engineering Fund	-	28,231	28,231
Police Training Institute Fund	119,662	190,520	70,858
Court Security Fund	823,993	867,441	43,448
Narcotic Forfeiture Fund	13,243	29,125	15,882
Narcotic Enforcement Fund	10,000	55,899	45,899
Landfill Water Project Fund	-	20	20
Township Motor Fuel Tax Fund	-	1,375,292	1,375,292
States Attorney Record Automation Fund	14,000	18,711	4,711
Coroner's Fund	40,000	108,133	68,133

Note 16. Contingencies

As of November 30, 2013, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the basic financial statements of the County.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 17. Net Investment in Capital Assets

The investment in capital assets, net of related debt, at November 30, 2013 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 76,002,071
Add (less):	
Capital lease obligations	(469,622)
Mortgage loan	(636,638)
Bonds-Build America and Recovery Zone Economic Development	(12,440,000)
Unspent bond proceeds-Build America and Recovery Zone Economic Development	<u>280,928</u>
Investment in capital assets, net	<u><u>\$ 62,736,739</u></u>

Note 18. Legal Debt Margin

The legal debt margin at November 30, 2013 is calculated as follows:

Equalized Assessed Valuation - 2013 Tax Extension	<u><u>\$ 3,820,360,456</u></u>
Statutory Debt Limitation (2.875% of Valuation)	\$ 109,835,363
Minus Applicable Debt:	
Series 2010 Taxable Debt Certificates	(12,440,000)
Series 2013 Taxable Debt Certificates	(8,095,000)
Capital Lease Obligations	<u>(469,622)</u>
Legal Debt Margin	<u><u>\$ 88,830,741</u></u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 19. Fund Balances

At November 30, 2013, the County's fund balances were classified as follows:

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Fund balances:						
Nonspendable:						
Prepaid contracts	\$ 31,222	\$ -	\$ -	\$ -	\$ 73,605	\$ 104,827
Inventories	83,335	-	-	908,776	86,495	1,078,606
Restricted for:						
Capital projects:						
Other fund-specific projects	280,928	-	-	-	-	280,928
Special projects:						
Highway and roads projects	-	-	-	7,390,828	7,838,081	15,228,909
Criminal justice system project	-	-	-	-	1,177,867	1,177,867
Other fund-specific projects	-	-	-	-	5,477,679	5,477,679
Committed:						
Self-funded health insurance	8,233,901	-	-	-	-	8,233,901
Self-funded general liability insurance	7,838,751	-	-	-	-	7,838,751
Assigned:						
Highway and roads	-	-	-	-	788,896	788,896
Long range planning	-	-	-	-	1,171,276	1,171,276
Unassigned	(2,546,014)	(3,530,270)	(117,871)	-	(3,960,891)	(10,155,046)
Total fund balances	\$ 13,922,123	\$ (3,530,270)	\$ (117,871)	\$ 8,299,604	\$ 12,653,008	\$ 31,226,594

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, 2013**

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)
12/31/2013	\$2,792,047	\$4,948,726	\$2,156,679	56.42%	\$714,441	301.87%
12/31/2012	\$2,242,182	\$4,482,180	\$2,239,998	50.02%	\$721,315	310.54%
12/31/2011	\$1,796,848	\$4,052,214	\$2,255,366	44.34%	\$775,132	290.97%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$3,220,901. On a market basis, the funded ratio would be 65.09%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Sangamon County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

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, 2013**

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)
12/31/2013	\$61,966,441	\$84,618,603	\$22,652,162	73.23%	\$26,536,274	85.36%
12/31/2012	\$55,964,287	\$81,257,127	\$25,292,840	68.87%	\$26,360,210	95.95%
12/31/2011	\$51,623,695	\$76,307,472	\$24,683,777	67.65%	\$26,002,288	94.93%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$73,908,945. On a market basis, the funded ratio would be 87.34%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Sangamon County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Sangamon County, Illinois

**Schedule of Required Supplemental Information
 Illinois Municipal Retirement Fund
 Schedule of Funding Progress – Sheriff’s Law Enforcement Personnel
 For the Year Ended November 30, 2013**

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)
12/31/2013	\$4,031,850	\$18,040,457	\$14,008,607	22.35%	\$4,485,213	312.33%
12/31/2012	\$4,130,895	\$18,545,928	\$14,415,033	22.27%	\$4,343,970	331.84%
12/31/2011	\$3,214,264	\$17,451,371	\$14,237,107	18.42%	\$4,143,319	343.62%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$8,695,923. On a market basis, the funded ratio would be 48.20%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Sangamon County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Sangamon County, Illinois

Schedule of Required Supplemental Information
 Schedule of Funding Progress – Other Postemployment Benefits (OPEB)
 For the Year Ended November 30, 2013

FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (ALL) Entry Age (b)	Unfunded ALL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2013	\$0	\$18,961,756	\$18,961,756	0.00%	\$24,445,085	77.57%
11/30/2012	\$0	\$17,414,794	\$17,414,794	0.00%	\$24,946,446	69.81%
11/30/2011	\$0	\$16,706,219	\$16,706,219	0.00%	\$24,278,780	68.81%

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
General Fund
Year Ended November 30, 2013**

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 16,592,833	\$ 16,330,792	\$ 16,296,536
Licenses and permits	296,700	296,700	359,117
Fees, fines and forfeitures	13,925,271	6,514,590	6,518,361
Sales and use taxes	8,549,000	8,549,000	9,180,608
Other taxes	3,688,300	3,688,300	4,244,027
Intergovernmental	5,462,165	1,319,632	2,977,189
Intergovernmental - federal	-	918,010	720,387
Interest	42,500	42,500	897,994
Self-funded health insurance	1,369,865	9,641,369	4,935,629
Miscellaneous	1,087,502	883,074	917,518
Total revenues	51,014,136	48,183,967	47,047,366
Expenditures:			
Current:			
General government	22,896,594	22,344,754	19,116,575
Public safety	17,525,622	17,802,937	18,346,308
Judicial	10,715,538	10,770,483	9,080,641
Health and welfare	226,868	226,868	239,678
Debt service:			
Principal	387,732	387,732	387,732
Interest	805,179	805,179	433,193
Capital outlay	95,000	96,202	132,225
Total expenditures	52,652,533	52,434,155	47,736,352
(Deficiency) of revenues over expenditures	(1,638,397)	(4,250,188)	(688,986)
Other financing sources (uses):			
Net transfers between funds	7,978,970	3,428,266	11,094,566
Total other financing sources (uses)	7,978,970	3,428,266	11,094,566
Change in fund balance	\$ 6,340,573	(821,922)	10,405,580
Fund balance (deficit):			
December 1, 2012		3,516,543	3,516,543
November 30, 2013		\$ 2,694,621	\$ 13,922,123

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
County Health Fund
Year Ended November 30, 2013**

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 1,682,635	\$ 1,659,418	\$ 1,656,048
Licenses and permits	532,820	532,820	511,686
Fees, fines and forfeitures	2,616,873	2,616,873	2,511,072
Intergovernmental	3,788,456	-	-
Intergovernmental - federal	-	4,075,742	6,047,568
Interest	-	-	2
Miscellaneous	65,856	65,856	116,978
Total revenues	8,686,640	8,950,709	10,843,354
Expenditures:			
Current:			
Health and welfare	8,941,421	8,941,421	10,974,561
Debt service:			
Principal	42,551	42,551	34,542
Interest	13,490	13,490	1,362
Capital outlay	-	70,589	378,476
Total expenditures	8,997,462	9,068,051	11,388,941
Excess (deficiency) of revenues over expenditures	(310,822)	(117,342)	(545,587)
Other financing sources (uses):			
Transfers in	121,000	121,000	121,000
Mortgage loan proceeds	-	-	314,000
Total other financing sources (uses)	121,000	121,000	435,000
Change in fund balance	\$ (189,822)	3,658	(110,587)
Fund balance (deficit):			
December 1, 2012		(3,419,683)	(3,419,683)
November 30, 2013		\$ (3,416,025)	\$ (3,530,270)

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
Pension Code Fund
Year Ended November 30, 2013**

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 4,925,810	\$ 4,854,083	\$ 4,844,228
Intergovernmental	-	-	24,506
Miscellaneous	-	-	283
Total revenues	<u>4,925,810</u>	<u>4,854,083</u>	<u>4,869,017</u>
Expenditures:			
Current:			
General government	35,943	35,943	62,538
Debt service:			
Interest	-	-	207
Total expenditures	<u>35,943</u>	<u>35,943</u>	<u>62,745</u>
Excess of revenues over expenditures	<u>4,889,867</u>	<u>4,818,140</u>	<u>4,806,272</u>
Other financing sources (uses):			
Net transfers between funds	<u>(4,925,810)</u>	<u>(4,889,867)</u>	<u>(4,889,867)</u>
Total other financing sources (uses)	<u>-</u>	<u>(4,889,867)</u>	<u>(4,889,867)</u>
Change in fund balance	<u>\$ (35,943)</u>	<u>(71,727)</u>	<u>(83,595)</u>
Fund balance (deficit):			
December 1, 2012		<u>(34,276)</u>	<u>(34,276)</u>
November 30, 2013		<u>\$ (106,003)</u>	<u>\$ (117,871)</u>

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
County Motor Fuel Tax Fund
Year Ended November 30, 2013**

	Original Budget	Final Amended Budget	Actual
Revenues:			
Other taxes	\$ -	\$ -	\$ 3,948,451
Intergovernmental	3,452,287	3,452,287	62,211
Interest	-	-	2,973
Miscellaneous	-	-	-
Total revenues	<u>3,452,287</u>	<u>3,452,287</u>	<u>4,013,635</u>
Expenditures:			
Current:			
Highways and roads	3,355,787	3,355,787	2,360,070
Capital outlay	96,500	96,500	256,098
Total expenditures	<u>3,452,287</u>	<u>3,452,287</u>	<u>2,616,168</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>1,397,467</u>
Other financing sources (uses):			
Net transfers between funds	-	-	(254,516)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(254,516)</u>
Change in fund balance	<u>\$ -</u>	<u>-</u>	<u>1,142,951</u>
Fund balance (deficit):			
December 1, 2012		<u>7,156,653</u>	<u>7,156,653</u>
November 30, 2013		<u>\$ 7,156,653</u>	<u>\$ 8,299,604</u>

Sangamon County, Illinois

Combining Balance Sheet
General Fund
November 30, 2013

	County General Corporate	Liability Insurance	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Total General Fund
Assets							
Cash and short-term investments	\$ 6,640	\$ 7,838,751	\$ 3,926,303	\$ 280,152	\$ 776	\$ 152,360	\$ 12,204,982
Receivables, net:							
Property taxes, net	16,020,993	927,467	-	-	-	-	16,948,460
Other	3,824,423	131	6,380	-	-	-	3,830,934
Prepaid contracts	31,222	-	-	-	-	-	31,222
Due from other funds	-	-	5,101,826	-	-	-	5,101,826
Due from fiduciary funds	212,304	-	-	-	-	-	212,304
Inventories	83,335	-	-	-	-	-	83,335
Total assets	\$ 20,178,917	\$ 8,766,349	\$ 9,034,509	\$ 280,152	\$ 776	\$ 152,360	\$ 38,413,063
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable and accrued expenses	\$ 296,827	\$ 101,442	\$ 626,609	\$ -	\$ -	\$ -	\$ 1,024,878
Accrued wages	1,383,524	9,539	-	-	-	-	1,393,063
Self-insurance payable	-	-	173,999	-	-	-	173,999
Due to other funds	2,077,254	2,711,392	-	-	-	-	4,788,646
Total liabilities	3,757,605	2,822,373	800,608	-	-	-	7,380,586
Deferred Inflows of Resources:							
Property taxes levied in current year to finance the next year	16,020,993	927,467	-	-	-	-	16,948,460
Escrow payments and bond interest subsidy received	26,075	-	-	-	-	135,819	161,894
Total deferred inflows of resources	16,047,068	927,467	-	-	-	135,819	17,110,354
Fund Balances (Deficits):							
Nonspendable	114,557	-	-	-	-	-	114,557
Restricted for:							
Capital projects	-	-	-	280,152	776	-	280,928
Committed	-	7,838,751	8,233,901	-	-	-	16,072,652
Unassigned	259,687	(2,822,242)	-	-	-	16,541	(2,546,014)
Total fund balances (deficits)	374,244	5,016,509	8,233,901	280,152	776	16,541	13,922,123
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 20,178,917	\$ 8,766,349	\$ 9,034,509	\$ 280,152	\$ 776	\$ 152,360	\$ 38,413,063

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
General Fund
Year Ended November 30, 2013

	County General Corporate	Liability Insurance	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Intra-Activity Eliminations	Total General Fund
Revenues:								
Property taxes	\$ 14,839,514	\$ 1,457,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,296,536
Licenses and permits	359,117	-	-	-	-	-	-	359,117
Fees, fines and forfeitures	6,507,017	11,344	-	-	-	-	-	6,518,361
Sales and use taxes	9,180,608	-	-	-	-	-	-	9,180,608
Other taxes	4,244,027	-	-	-	-	-	-	4,244,027
Intergovernmental	2,977,189	-	-	-	-	-	-	2,977,189
Intergovernmental - federal	628,687	91,700	-	-	-	-	-	720,387
Interest	749,535	144	2,221	39	-	146,055	-	897,994
Self-funded health insurance	-	1,358,208	7,600,161	-	-	-	(4,022,740)	4,935,629
Miscellaneous	879,166	24,954	13,398	-	-	-	-	917,518
Total revenues	40,364,860	2,943,372	7,615,780	39	-	146,055	(4,022,740)	47,047,366
Expenditures:								
Current:								
General government	11,159,127	2,551,284	6,452,034	12,326	-	-	(1,058,196)	19,116,575
Public safety	19,998,133	-	-	-	-	-	(1,651,825)	18,346,308
Judicial	10,393,360	-	-	-	-	-	(1,312,719)	9,080,641
Health and welfare	239,678	-	-	-	-	-	-	239,678
Debt service:								
Principal	107,732	-	-	-	-	280,000	-	387,732
Interest	201	790	-	-	-	432,202	-	433,193
Capital outlay	6,477	8,396	-	117,352	-	-	-	132,225
Total expenditures	41,904,708	2,560,470	6,452,034	129,678	-	712,202	(4,022,740)	47,736,352
Excess (deficiency) of revenues over expenditures	(1,539,848)	382,902	1,163,746	(129,639)	-	(566,147)	-	(688,986)
Other financing sources (uses):								
Transfers in	5,840,867	100,000	-	-	-	788,534	(1,682,534)	5,046,867
Transfers out	(2,835,835)	(894,000)	-	-	-	-	1,682,534	(2,047,301)
Bond proceeds	95,000	8,000,000	-	-	-	-	-	8,095,000
Total other financing sources (uses)	3,100,032	7,206,000	-	-	-	788,534	-	11,094,566
Net change in fund balance	1,560,184	7,588,902	1,163,746	(129,639)	-	222,387	-	10,405,580
Fund balances (deficits):								
December 1, 2012	(1,185,940)	(2,572,393)	7,070,155	409,791	776	(205,846)	-	3,516,543
November 30, 2013	\$ 374,244	\$ 5,016,509	\$ 8,233,901	\$ 280,152	\$ 776	\$ 16,541	\$ -	\$ 13,922,123

Sangamon County, Illinois

**Schedule of Appropriations and Expenditures
General Fund
Year Ended November 30, 2013**

	Original Appropriations	Amended Appropriations	Expenditures
General Government			
County General:			
Personnel	\$ 365,000	\$ 365,000	\$ 344,655
A.T.W. pay	85,500	85,500	19,591
Contractual services	88,550	88,550	88,525
Transfer to a discretely presented component unit	357,652	357,652	357,652
Interest allocation	83,326	83,326	609
Total County General	980,028	980,028	811,032
Auditor:			
Personnel	277,632	277,632	279,674
Commodities	951	951	1,453
Contractual services	9,348	9,348	4,869
New equipment less than \$5,000	1,000	1,000	190
Total Auditor	288,931	288,931	286,186
County Board:			
Personnel	527,692	527,692	532,691
Commodities	1,425	1,425	1,037
Contractual services	16,214	16,214	16,962
New equipment less than \$5,000	903	903	-
Total County Board	546,234	546,234	550,690
Finance Miscellaneous:			
Personnel	168,855	168,855	95,236
Commodities	20,900	20,900	1,398
Contractual services	1,045,301	411,806	433,772
New equipment less than \$5,000	451	451	699
Total Finance Miscellaneous	1,235,507	602,012	531,105
Building and Grounds:			
Personnel	532,599	532,599	522,793
Commodities	97,400	111,326	169,988
Contractual services	1,854,591	1,907,052	1,894,316
Equipment less than \$5,000	6,413	18,631	66,185
Uniforms	3,881	4,225	4,263
Total Building and Grounds	2,494,884	2,573,833	2,657,545

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2013

	Original Appropriations	Amended Appropriations	Expenditures
General Government (Continued)			
Information Systems:			
Personnel	\$ 804,082	\$ 804,082	\$ 803,708
Commodities	9,045	9,045	5,639
Contractual services	225,182	225,182	206,799
New equipment less than \$5,000	12,700	12,700	19,437
Other	1,900	1,900	-
Software less than \$500	-	-	1,740
Total Information Systems	1,052,909	1,052,909	1,037,323
Election Fund:			
Personnel	452,961	452,961	449,857
Commodities	6,769	6,769	5,014
Contractual services	654,448	654,448	417,963
New equipment	-	-	10,070
Total Election Fund	1,114,178	1,114,178	882,904
Central Service:			
Personnel	223,801	223,801	231,613
Commodities	22,563	22,563	61,322
Contractual services	27,294	27,294	31,095
Total Central Service	273,658	273,658	324,030
County Clerk:			
Personnel	414,272	414,272	424,850
Commodities	2,257	2,257	5,993
Contractual services	33,772	33,772	29,344
Total County Clerk	450,301	450,301	460,187
Recorder:			
Personnel	556,958	556,958	579,859
Commodities	7,000	7,000	3,561
Contractual services	24,872	24,872	16,453
Total Recorder	588,830	588,830	599,873
Treasurer:			
Personnel	606,188	608,994	621,189
Commodities	3,990	3,990	912
Contractual services	12,951	12,951	1,705
Total Treasurer	623,129	625,935	623,806

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2013

	Original Appropriations	Amended Appropriations	Expenditures
General Government (Continued)			
Supervisor of Assessments:			
Personnel	\$ 708,517	\$ 708,517	\$ 661,522
Commodities	7,221	7,221	9,890
Contractual services	80,639	80,639	40,523
Total Supervisor of Assessments	796,377	796,377	711,935
Fleet Maintenance:			
Personnel	498,730	498,730	463,112
Commodities	-	-	32,420
Contractual services	5,500	5,500	170,999
Total Fleet Maintenance	504,230	504,230	666,531
Regional Office of Education:			
Personnel	223,326	223,326	234,848
Commodities	2,816	2,816	711
Contractual services	15,677	15,677	4,784
Total Regional Office of Education	241,819	241,819	240,343
Insurance Liability:			
Personnel	221,531	1,483,531	224,588
Commodities	7,000	7,000	919
Contractual services	2,600,100	1,338,000	2,316,169
Equipment	8,000	8,000	9,608
Total Insurance Liability	2,836,631	2,836,531	2,551,284
Self-Insured:			
Self-funded health insurance	8,268,948	8,268,948	6,452,034
Build America Bonds:			
Contractual services	-	-	12,326
New equipment	-	-	-
Total Build America Bonds	-	-	12,326
State stamp purchase	600,000	600,000	775,637
Total General Government	22,896,594	22,344,754	20,174,771

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2013

	Original Appropriations	Amended Appropriations	Expenditures
Public Safety			
Sheriff:			
Personnel	\$ 15,137,532	\$ 15,394,351	\$ 15,846,674
Commodities	640,258	650,599	717,266
Contractual services	1,411,468	1,411,468	1,538,966
Annual funding contribution provided to SCCDS	-	-	1,555,604
New equipment	40,613	33,169	62,314
Uniforms	23,014	40,613	27,684
Total Sheriff	17,252,885	17,530,200	19,748,508
Office of Emergency Management:			
Personnel	173,674	173,674	180,386
Commodities	2,350	2,542	1,467
Contractual services	94,421	94,421	60,414
New equipment	2,292	2,100	7,358
Total Office of Emergency Management	272,737	272,737	249,625
Total Public Safety	17,525,622	17,802,937	19,998,133
Judicial			
Circuit Court:			
Personnel	129,238	129,238	116,212
Contractual services	203,443	203,443	208,888
Total Circuit Court	332,681	332,681	325,100
Public Defender:			
Personnel	1,003,645	1,003,645	941,420
Commodities	3,769	3,769	3,669
New equipment	-	-	1,698
Contractual services	69,111	69,111	63,958
Total Public Defender	1,076,525	1,076,525	1,010,745

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2013

	Original Appropriations	Amended Appropriations	Expenditures
Judicial (Continued)			
Coroner:			
Personnel	\$ 296,626	\$ 296,626	\$ 304,633
Commodities	2,962	2,962	2,852
Contractual services	229,592	229,592	319,082
New equipment	-	-	746
Total Coroner	529,180	529,180	627,313
Deputy Merit Commission:			
Personnel	11,814	11,814	8,988
Contractual services	5,437	5,437	6,128
Total Deputy Merit Commission	17,251	17,251	15,116
Court Services:			
Personnel	2,468,680	2,481,554	2,352,624
Contractual services	62,713	97,075	108,455
Equipment	-	402	881
Commodities	-	100	-
Total Court Services	2,531,393	2,579,131	2,461,960
Circuit Clerk:			
Personnel	2,517,782	2,517,782	2,482,033
Commodities	19,000	19,000	36,858
Contractual services	69,771	69,771	67,499
New equipment	-	-	1,200
Total Circuit Clerk	2,606,553	2,606,553	2,587,590
State's Attorney:			
Personnel	3,299,962	3,299,962	3,174,029
Commodities	6,588	7,955	14,775
Contractual services	73,485	79,325	103,653
Equipment less than \$500	-	-	96
Total State's Attorney	3,380,035	3,387,242	3,292,553
Juvenile Center:			
Commodities	-	-	66
Contractual services	241,920	241,920	72,917
Equipment	-	-	-
Total Juvenile Center	241,920	241,920	72,983
Total Judicial	10,715,538	10,770,483	10,393,360

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)
 General Fund
 Year Ended November 30, 2013

	Original Appropriations	Amended Appropriations	Expenditures
Health and Welfare			
Building/Zoning:			
Personnel	\$ 208,065	\$ 208,065	\$ 224,905
Commodities	2,400	2,400	1,418
Contractual services	13,403	13,403	9,839
New equipment	3,000	3,000	3,516
Total Health and Welfare	<u>226,868</u>	<u>226,868</u>	<u>239,678</u>
Debt Service			
Principal	387,732	387,732	387,732
Interest	805,179	805,179	433,193
Total Debt Service	<u>1,192,911</u>	<u>1,192,911</u>	<u>820,925</u>
Capital Outlay			
General and administrative	95,000	96,202	132,690
Public safety	-	-	(465)
Total Capital Outlay	<u>95,000</u>	<u>96,202</u>	<u>132,225</u>
Total Expenditures, Budgetary Basis	<u>\$ 52,652,533</u>	<u>\$ 52,434,155</u>	<u>\$ 51,759,092</u>
Reconciliation to GAAP Basis:			
Elimination of self-funded health and workers' compensation insurance			<u>(4,022,740)</u>
Total Expenditures, GAAP Basis			<u>\$ 47,736,352</u>

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds
 November 30, 2013

	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	\$ 37,257	\$ -	\$ 236,190	\$ 39,409	\$ 3,796	\$ 35,697	\$ -	\$ 386
Receivables, net:								
Property taxes, net	-	133,444	-	-	-	-	632,905	-
Other	-	51,431	-	431,221	-	-	-	-
Due from other funds	-	-	-	-	-	-	2,233,221	-
Due from fiduciary funds	-	4,695	3,656	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ 37,257	\$ 189,570	\$ 239,846	\$ 470,630	\$ 3,796	\$ 35,697	\$ 2,866,126	\$ 386
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ 3,393	\$ 7,744	\$ 26,914	\$ -	\$ 972	\$ 19,736	\$ -
Accrued wages	-	10,524	-	12,632	-	-	-	-
Due to other funds	-	31,121	-	-	1,840	-	-	-
Total liabilities	-	45,038	7,744	39,546	1,840	972	19,736	-
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	133,444	-	-	-	-	632,905	-
Total deferred inflows of resources	-	133,444	-	-	-	-	632,905	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	37,257	11,088	232,102	431,084	1,956	34,725	2,213,485	386
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	37,257	11,088	232,102	431,084	1,956	34,725	2,213,485	386
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 37,257	\$ 189,570	\$ 239,846	\$ 470,630	\$ 3,796	\$ 35,697	\$ 2,866,126	\$ 386

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2013

	County Highway Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund
Assets								
Cash and short-term investments	\$ 732,103	\$ -	\$ -	\$ 437,521	\$ -	\$ 71,366	\$ 102,575	\$ 924,641
Receivables, net:								
Property taxes, net	1,719,519	-	-	-	-	-	-	-
Other	-	-	-	118,078	-	-	-	1,300
Due from other funds	395,863	196,447	-	-	214,843	-	-	-
Due from fiduciary funds	-	34,516	46,333	-	37,839	833	3,145	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	86,495	-	-	-	-	-	-	-
Total assets	\$ 2,933,980	\$ 230,963	\$ 46,333	\$ 555,599	\$ 252,682	\$ 72,199	\$ 105,720	\$ 925,941
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts payable and accrued expenses	\$ 13,304	\$ 7,631	\$ 60	\$ -	\$ 3,113	\$ -	\$ -	\$ 3,531
Accrued wages	33,764	-	35,324	-	10,976	-	-	6,882
Due to other funds	-	-	1,738,522	-	-	-	-	-
Total liabilities	47,068	7,631	1,773,906	-	14,089	-	-	10,413
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	1,719,519	-	-	-	-	-	-	-
Total deferred inflows of resources	1,719,519	-	-	-	-	-	-	-
Fund Balances (Deficits):								
Nonspendable	86,495	-	-	-	-	-	-	-
Restricted for Special Projects	1,080,898	223,332	-	555,599	238,593	72,199	105,720	915,528
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(1,727,573)	-	-	-	-	-
Total fund balances (deficits)	1,167,393	223,332	(1,727,573)	555,599	238,593	72,199	105,720	915,528
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 2,933,980	\$ 230,963	\$ 46,333	\$ 555,599	\$ 252,682	\$ 72,199	\$ 105,720	\$ 925,941

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2013

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund
Assets								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 9,287	\$ -	\$ 34,613	\$ -	\$ 191,233
Receivables, net:								
Property taxes, net	-	-	-	-	499,461	-	-	-
Other	-	-	2,350	-	460,224	-	-	-
Due from other funds	-	-	1,184,331	-	-	-	-	154,290
Due from fiduciary funds	-	-	-	571	-	150	-	17,388
Prepaid contracts	-	-	-	-	7,197	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ -	\$ -	\$ 1,186,681	\$ 9,858	\$ 966,882	\$ 34,763	\$ -	\$ 362,911
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ -	\$ 4,705	\$ -	\$ 731	\$ -	\$ -	\$ 3,704
Accrued wages	-	-	4,109	-	67,403	-	-	4,163
Due to other funds	4,421	136,013	-	-	2,343,447	-	77,375	-
Total liabilities	4,421	136,013	8,814	-	2,411,581	-	77,375	7,867
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	-	-	-	499,461	-	-	-
Total deferred inflows of resources	-	-	-	-	499,461	-	-	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	7,197	-	-	-
Restricted for Special Projects	-	-	1,177,867	9,858	-	34,763	-	355,044
Assigned	-	-	-	-	-	-	-	-
Unassigned	(4,421)	(136,013)	-	-	(1,951,357)	-	(77,375)	-
Total fund balances (deficits)	(4,421)	(136,013)	1,177,867	9,858	(1,944,160)	34,763	(77,375)	355,044
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ -	\$ -	\$ 1,186,681	\$ 9,858	\$ 966,882	\$ 34,763	\$ -	\$ 362,911

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2013

	Local Law Enforcement Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund
Assets								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,965	\$ 92,403	\$ 112,893
Receivables, net:								
Property taxes, net	-	-	-	937,919	-	-	-	-
Other	-	-	-	-	-	-	5,912	-
Due from other funds	-	1,171,276	138,822	3,824,387	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ -	\$ 1,171,276	\$ 138,822	\$ 4,762,306	\$ -	\$ 62,965	\$ 98,315	\$ 112,893
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ -	\$ 297	\$ 89,369	\$ -	\$ -	\$ 95	\$ -
Accrued wages	-	-	2,188	7,426	-	-	1,528	-
Due to other funds	35,296	-	-	-	-	-	-	-
Total liabilities	35,296	-	2,485	96,795	-	-	1,623	-
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	-	-	937,919	-	-	-	-
Total deferred inflows of resources	-	-	-	937,919	-	-	-	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	-	-	136,337	3,727,592	-	62,965	96,692	112,893
Assigned	-	1,171,276	-	-	-	-	-	-
Unassigned	(35,296)	-	-	-	-	-	-	-
Total fund balances (deficits)	(35,296)	1,171,276	136,337	3,727,592	-	62,965	96,692	112,893
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ -	\$ 1,171,276	\$ 138,822	\$ 4,762,306	\$ -	\$ 62,965	\$ 98,315	\$ 112,893

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2013

	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund
Assets								
Cash and short-term investments	\$ 93,353	\$ 661,327	\$ 340,126	\$ 788,896	\$ 52,342	\$ 429,195	\$ 816,144	\$ 15,323
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	20	1,130	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from fiduciary funds	-	16,881	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ 93,353	\$ 678,228	\$ 341,256	\$ 788,896	\$ 52,342	\$ 429,195	\$ 816,144	\$ 15,323
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts payable and accrued expenses	\$ 217	\$ 6,681	\$ 8,808	\$ -	\$ -	\$ 17,912	\$ 38	\$ -
Accrued wages	-	-	3,341	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	217	6,681	12,149	-	-	17,912	38	-
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	93,136	671,547	329,107	-	52,342	411,283	816,106	15,323
Assigned	-	-	-	788,896	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	93,136	671,547	329,107	788,896	52,342	411,283	816,106	15,323
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 93,353	\$ 678,228	\$ 341,256	\$ 788,896	\$ 52,342	\$ 429,195	\$ 816,144	\$ 15,323

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2013

	Veterans' Assistance Fund	Vital Statistics Fund	Drug Court Fund	States Atty Federal Forfeitures Fund	States Atty Record Automation Fund	SMART Fund	Bond Certificate Fund	Total
Assets								
Cash and short-term investments	\$ 50,125	\$ 94,058	\$ 85,358	\$ 4,696	\$ 9,258	\$ -	\$ -	\$ 6,564,536
Receivables, net:								
Property taxes, net	213,510	-	-	-	-	-	153,760	4,290,518
Other	-	-	-	-	-	11,151	-	1,082,817
Due from other funds	-	-	-	-	-	-	-	9,513,480
Due from fiduciary funds	-	-	4,239	-	1,693	-	-	171,939
Prepaid contracts	-	-	-	-	-	66,408	-	73,605
Inventories	-	-	-	-	-	-	-	86,495
Total assets	\$ 263,635	\$ 94,058	\$ 89,597	\$ 4,696	\$ 10,951	\$ 77,559	\$ 153,760	\$ 21,783,390
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts payable and accrued expenses	\$ 4,633	\$ 1,353	\$ -	\$ -	\$ 1,458	\$ -	\$ -	\$ 226,399
Accrued wages	5,163	-	-	-	-	-	-	205,423
Due to other funds	-	-	-	-	-	40,007	-	4,408,042
Total liabilities	9,796	1,353	-	-	1,458	40,007	-	4,839,864
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	213,510	-	-	-	-	-	153,760	4,290,518
Total deferred inflows of resources	213,510	-	-	-	-	-	153,760	4,290,518
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	66,408	-	160,100
Restricted for Special Projects	40,329	92,705	89,597	4,696	9,493	-	-	14,493,627
Assigned	-	-	-	-	-	-	-	1,960,172
Unassigned	-	-	-	-	-	(28,856)	-	(3,960,891)
Total fund balances (deficits)	40,329	92,705	89,597	4,696	9,493	37,552	-	12,653,008
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 263,635	\$ 94,058	\$ 89,597	\$ 4,696	\$ 10,951	\$ 77,559	\$ 153,760	\$ 21,783,390

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2013**

	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	\$ -	\$ 131,432	\$ -	\$ -	\$ -	\$ -	\$ 623,365	\$ -
Fees, fines, and forfeitures	-	64,435	55,073	-	-	48,823	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental- federal	-	206,804	-	3,914,062	-	30,683	-	-
Interest revenue	10	-	58	162	1	15	495	-
Other	-	10,000	-	518,794	-	-	329,935	-
Total revenues	10	412,671	55,131	4,433,018	1	79,521	953,795	-
Expenditures:								
Current:								
General and administrative	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	25,869	-	-
Judicial	-	-	32,137	-	1,840	-	-	-
Health and welfare	-	424,879	-	4,468,725	-	-	-	-
Highway and roads	-	-	-	-	-	-	187,931	-
Capital outlay	-	-	-	-	-	82,264	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	-	424,879	32,137	4,468,725	1,840	108,133	187,931	-
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	10	(12,208)	22,994	(35,707)	(1,839)	(28,612)	765,864	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	10	(12,208)	22,994	(35,707)	(1,839)	(28,612)	765,864	-
Fund balances (deficits):								
December 1, 2012	37,247	23,296	209,108	466,791	3,795	63,337	1,447,621	386
November 30, 2013	\$ 37,257	\$ 11,088	\$ 232,102	\$ 431,084	\$ 1,956	\$ 34,725	\$ 2,213,485	\$ 386

(Continued)

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2013**

	County Highway Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Information Systems Fund
Revenues:								
Property taxes	\$ 1,693,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	7,605	448,702	605,362	-	496,572	22,590	40,831	357,629
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	3,426
Intergovernmental- federal	-	-	-	-	-	-	-	-
Interest revenue	225	38	-	2,736	52	16	22	254
Other	225,251	-	-	-	-	962	-	2,022
Total revenues	1,926,687	448,740	605,362	2,736	496,624	23,568	40,853	363,331
Expenditures:								
Current:								
General and administrative	-	-	-	-	-	-	-	388,023
Public safety	-	-	867,441	-	-	1,343	-	-
Judicial	-	378,871	-	-	489,724	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	1,668,197	-	-	-	-	-	-	-
Capital outlay	411,667	5,392	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	2,079,864	384,263	867,441	-	489,724	1,343	-	388,023
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(153,177)	64,477	(262,079)	2,736	6,900	22,225	40,853	(24,692)
Other financing sources (uses):								
Transfers in	254,516	-	-	-	-	-	-	-
Transfers out	(100,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	154,516	-	-	-	-	-	-	-
Net change in fund balance	1,339	64,477	(262,079)	2,736	6,900	22,225	40,853	(24,692)
Fund balances (deficits):								
December 1, 2012	1,166,054	158,855	(1,465,494)	552,863	231,693	49,974	64,867	940,220
November 30, 2013	\$ 1,167,393	\$ 223,332	\$ (1,727,573)	\$ 555,599	\$ 238,593	\$ 72,199	\$ 105,720	\$ 915,528

(Continued)

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)**
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2013

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Juvenile Law Library Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 491,926	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	138,205	4,724	7,790	1,814	-	236,347
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	478,278	-	-	-
Intergovernmental- federal	3,448	-	-	-	-	-	-	-
Interest revenue	-	-	332	3	-	9	-	82
Other	-	-	13,727	-	-	-	-	-
Total revenues	3,448	-	152,264	4,727	977,994	1,823	-	236,429
Expenditures:								
Current:								
General and administrative	13,775	-	-	-	-	-	-	-
Public safety	-	-	533,864	-	1,955,901	-	-	-
Judicial	-	-	-	-	-	-	-	174,016
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	127,300	-	-	-	-	-	-	-
Interest	1,591	35	-	-	634	-	20	-
Total expenditures	142,666	35	533,864	-	1,956,535	-	20	174,016
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(139,218)	(35)	(381,600)	4,727	(978,541)	1,823	(20)	62,413
Other financing sources (uses):								
Transfers in	144,825	-	285,000	-	1,021,476	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	144,825	-	285,000	-	1,021,476	-	-	-
Net change in fund balance	5,607	(35)	(96,600)	4,727	42,935	1,823	(20)	62,413
Fund balances (deficits):								
December 1, 2012	(10,028)	(135,978)	1,274,467	5,131	(1,987,095)	32,940	(77,355)	292,631
November 30, 2013	\$ (4,421)	\$ (136,013)	\$ 1,177,867	\$ 9,858	\$ (1,944,160)	\$ 34,763	\$ (77,375)	\$ 355,044

(Continued)

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)**
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2013

	Local Law Enforcement Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Mobile Data Systems Fund	Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ 923,782	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	56,546	-	-	-	24,734	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	32,922
Intergovernmental- federal	17,115	-	-	-	-	-	-	-
Interest revenue	-	248	46	1,003	-	16	25	28
Other	-	-	111	157,425	-	-	5,700	-
Total revenues	17,115	248	56,703	1,082,210	-	16	30,459	32,950
Expenditures:								
Current:								
General and administrative	-	28,943	-	-	-	-	-	-
Public safety	28,570	-	-	-	-	220	33,249	29,125
Judicial	-	-	115,280	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	1,079,505	-	-	-	-
Capital outlay	-	-	5,001	112,103	-	-	22,650	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	9	-	-	-	-	-	-	-
Total expenditures	28,579	28,943	120,281	1,191,608	-	220	55,899	29,125
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(11,464)	(28,695)	(63,578)	(109,398)	-	(204)	(25,440)	3,825
Other financing sources (uses):								
Transfers in	-	475,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	475,000	-	-	-	-	-	-
Net change in fund balance	(11,464)	446,305	(63,578)	(109,398)	-	(204)	(25,440)	3,825
Fund balances (deficits):								
December 1, 2012	(23,832)	724,971	199,915	3,836,990	-	63,169	122,132	109,068
November 30, 2013	\$ (35,296)	\$ 1,171,276	\$ 136,337	\$ 3,727,592	\$ -	\$ 62,965	\$ 96,692	\$ 112,893

(Continued)

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2013**

	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	228,380	358,452	-	5,850	108,229	-	-
Other taxes	-	-	-	-	-	-	1,472,960	-
Intergovernmental	214,869	-	-	-	-	-	86,485	-
Intergovernmental- federal	-	-	-	-	-	-	-	-
Interest revenue	16	167	81	362	12	104	98	1
Other	-	-	5	-	1,735	600	-	-
Total revenues	214,885	228,547	358,538	362	7,597	108,933	1,559,543	1
Expenditures:								
Current:								
General and administrative	-	-	267,888	-	1,185	122,917	-	-
Public safety	190,520	-	-	-	-	-	-	-
Judicial	-	130,867	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	28,231	-	-	1,375,292	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	190,520	130,867	267,888	28,231	1,185	122,917	1,375,292	-
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	24,365	97,680	90,650	(27,869)	6,412	(13,984)	184,251	1
Other financing sources (uses):								
Transfers in	-	-	-	67,225	-	-	-	-
Transfers out	-	(57,000)	-	-	-	-	(67,225)	-
Total other financing sources (uses)	-	(57,000)	-	67,225	-	-	(67,225)	-
Net change in fund balance	24,365	40,680	90,650	39,356	6,412	(13,984)	117,026	1
Fund balances (deficits):								
December 1, 2012	68,771	630,867	238,457	749,540	45,930	425,267	699,080	15,322
November 30, 2013	\$ 93,136	\$ 671,547	\$ 329,107	\$ 788,896	\$ 52,342	\$ 411,283	\$ 816,106	\$ 15,323

(Continued)

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2013**

	Veterans' Assistance Fund	Vital Statistics Fund	Drug Court Fund	States Atty Federal Forfeitures Fund	States Atty Record Automation Fund	SMART Fund	Bond Certificate Fund	Total
Revenues:								
Property taxes	\$ 210,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,074,397
Fees, fines, and forfeitures	-	32,753	51,702	-	20,491	-	-	3,423,639
Other taxes	-	-	-	-	-	-	-	1,472,960
Intergovernmental	-	-	-	-	-	-	-	815,980
Intergovernmental- federal	45,000	-	-	4,696	-	37,560	-	4,259,368
Interest revenue	7	23	16	1	2	-	-	6,766
Other	-	-	-	-	-	-	-	1,266,267
Total revenues	255,293	32,776	51,718	4,697	20,493	37,560	-	15,319,377
Expenditures:								
Current:								
General and administrative	-	27,375	-	-	-	-	-	850,106
Public safety	-	-	-	-	-	-	-	3,666,102
Judicial	-	-	-	1	18,711	-	-	1,341,447
Health and welfare	272,740	-	-	-	-	-	-	5,166,344
Highway and roads	-	-	-	-	-	1	-	4,339,157
Capital outlay	-	-	-	-	-	-	-	639,077
Debt service:								
Principal	-	-	-	-	-	-	-	127,300
Interest	-	-	-	-	-	7	-	2,296
Total expenditures	272,740	27,375	-	1	18,711	8	-	16,131,829
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(17,447)	5,401	51,718	4,696	1,782	37,552	-	(812,452)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	2,248,042
Transfers out	-	-	-	-	-	-	-	(224,225)
Total other financing sources (uses)	-	-	-	-	-	-	-	2,023,817
Net change in fund balance	(17,447)	5,401	51,718	4,696	1,782	37,552	-	1,211,365
Fund balances (deficits):								
December 1, 2012	57,776	87,304	37,879	-	7,711	-	-	11,441,643
November 30, 2013	\$ 40,329	\$ 92,705	\$ 89,597	\$ 4,696	\$ 9,493	\$ 37,552	\$ -	\$ 12,653,008

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Liabilities, and Deferred Inflows of Resources
 Agency Funds
 November 30, 2013

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	Central Dispatch Fund	CIEG Fund	Circuit Clerk Fund
Assets								
Cash and short-term investments	\$ 49,605	\$ 43,149	\$ 2,363	\$ 56,335	\$ 3,284	\$ 1,011,183	\$ 115,727	\$ 2,419,094
Long-term investments:								
Corporate bonds	-	-	-	-	-	-	-	641,830
Municipal bonds	-	-	-	-	-	-	-	785,062
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	2,796
Total assets	\$ 49,605	\$ 43,149	\$ 2,363	\$ 56,335	\$ 3,284	\$ 1,011,183	\$ 115,727	\$ 3,848,782
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,207	\$ 436	\$ -
Bond deposits	49,605	-	-	-	-	-	-	2,770,041
Refunds and restitutions	-	-	-	-	-	-	-	9,578
Due to other funds	-	-	-	-	-	-	-	384,243
Trust funds due to (from) others	-	43,149	2,363	56,335	3,284	681,976	115,291	684,920
Total liabilities	49,605	43,149	2,363	56,335	3,284	1,011,183	115,727	3,848,782
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 49,605	\$ 43,149	\$ 2,363	\$ 56,335	\$ 3,284	\$ 1,011,183	\$ 115,727	\$ 3,848,782

(Continued)

Sangamon County, Illinois

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

Agency Funds

November 30, 2013

	Comp Analysis Fund	Condemnations Fund	Current Year Real Estate Levy Fund	Extension Education Fund	Inheritance Tax Fund	Laketown SSA Fund	Real Estate Penalty Fund	Real Estate Advertising Fund
Assets								
Cash and short-term investments	\$ 4,128	\$ 154,418	\$ 63,038	\$ 16,545	\$ -	\$ 30,298	\$ -	\$ -
Long-term investments:								
Corporate bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes, net	-	-	-	179,335	-	8,256	-	-
Other	-	-	-	-	-	-	-	-
Total assets	\$ 4,128	\$ 154,418	\$ 63,038	\$ 195,880	\$ -	\$ 38,554	\$ -	\$ -
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ -	\$ 63,038	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due to (from) others	4,128	154,418	-	16,545	-	30,298	-	-
Total liabilities	4,128	154,418	63,038	16,545	-	30,298	-	-
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	179,335	-	8,256	-	-
Total liabilities and deferred inflows of resources	\$ 4,128	\$ 154,418	\$ 63,038	\$ 195,880	\$ -	\$ 38,554	\$ -	\$ -

(Continued)

Sangamon County, Illinois

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

Agency Funds

November 30, 2013

	Real Estate Tax Agent Tax-Deed Fund	Payroll Clearing Fund	Real Estate Tax Overpayments Fund	Real Estate Sale in Error Fund	Real Estate Tax Objection Fund	Rescue Squad Fund	RHSP Surcharge Fund	Sheriff Foreclosure Sale Fund
Assets								
Cash and short-term investments	\$ 38,289	\$ 473,441	\$ 171,130	\$ 500,000	\$ 634,535	\$ -	\$ 71,512	\$ 136,895
Long-term investments:								
Corporate bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	404	-	-	-	-	1,360	-
Total assets	\$ 38,289	\$ 473,845	\$ 171,130	\$ 500,000	\$ 634,535	\$ -	\$ 72,872	\$ 136,895
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ 473,845	\$ 171,130	\$ -	\$ 634,535	\$ 321	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due to (from) others	38,289	-	-	500,000	-	(321)	72,872	136,895
Total liabilities	38,289	473,845	171,130	500,000	634,535	-	72,872	136,895
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 38,289	\$ 473,845	\$ 171,130	\$ 500,000	\$ 634,535	\$ -	\$ 72,872	\$ 136,895

(Continued)

Sangamon County, Illinois

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

Agency Funds

November 30, 2013

	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	Sheriff's K-9 Fund	Sheriff Out of County Bond Fund
Assets								
Cash and short-term investments	\$ 3,172	\$ 38	\$ 537,609	\$ 4,984	\$ 114	\$ 2,903	\$ 14,152	\$ 67,775
Long-term investments:								
Corporate bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	231	-	4,297	-	-	-	-	3,570
Total assets	\$ 3,403	\$ 38	\$ 541,906	\$ 4,984	\$ 114	\$ 2,903	\$ 14,152	\$ 71,345
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ -	\$ 5,353	\$ -	\$ -	\$ -	\$ 550	\$ 3,885
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Trust funds due to (from) others	3,403	38	536,553	4,984	114	2,903	13,602	67,460
Total liabilities	3,403	38	541,906	4,984	114	2,903	14,152	71,345
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 3,403	\$ 38	\$ 541,906	\$ 4,984	\$ 114	\$ 2,903	\$ 14,152	\$ 71,345

(Continued)

Sangamon County, Illinois

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

Agency Funds

November 30, 2013

	Sheriff Seized Funds Held Fund	Sheriff Soda Fund	Tax Redemptions Fund	Unknown Heirs Fund	Tax Account Fund	Total
Assets						
Cash and short-term investments	\$ 302	\$ 19,685	\$ 471,420	\$ 29,633	\$ 700,000	\$ 7,846,756
Long-term investments:						
Corporate bonds	-	-	-	-	-	641,830
Municipal bonds	-	-	-	-	-	785,062
Receivables, net:						
Property taxes, net	-	-	-	-	-	187,591
Other	-	-	-	-	-	12,658
Total assets	\$ 302	\$ 19,685	\$ 471,420	\$ 29,633	\$ 700,000	\$ 9,473,897
Liabilities						
Accounts payable and accrued expenses	\$ 830	\$ 108	\$ 440,984	\$ 29,633	\$ 700,000	\$ 2,853,855
Bond deposits	-	-	-	-	-	2,819,646
Refunds and restitutions	-	-	-	-	-	9,578
Due to other funds	-	-	-	-	-	384,243
Trust funds due to (from) others	(528)	19,577	30,436	-	-	3,218,984
Total liabilities	302	19,685	471,420	29,633	700,000	9,286,306
Deferred Inflows of Resources						
Property taxes levied in current year to finance the next year	-	-	-	-	-	187,591
Total liabilities and deferred inflows of resources	\$ 302	\$ 19,685	\$ 471,420	\$ 29,633	\$ 700,000	\$ 9,473,897

Sangamon County, Illinois

Combining Statement of Net Position -
Component Units
November 30, 2013

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
Assets				
Current Assets				
Cash and short-term investments	\$ 3,477,690	\$ 312,195	\$ 35,966	\$ 3,825,851
Other receivables	370,762	93,392	160,088	624,242
Prepaid contracts	231,538	-	-	231,538
Capital assets, net	2,803,724	3,725	3,136	2,810,585
Total assets	6,883,714	409,312	199,190	7,492,216
Liabilities and Net Assets				
Current liabilities				
Accounts payable and accrued expenses	35,607	1,785	123,537	160,929
Accrued wages	23,318	33,061	31,797	88,176
Long-term liabilities				
Accrued compensated absences	94,201	118,133	59,985	272,319
Total liabilities	153,126	152,979	215,319	521,424
Net Position (Deficit)				
Invested in capital assets, net of debt	2,803,724	3,725	3,136	2,810,585
Unrestricted	3,926,864	252,608	(19,265)	4,160,207
Total net position (deficit)	\$ 6,730,588	\$ 256,333	\$ (16,129)	\$ 6,970,792

Sangamon County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position -
 Component Units
 Year Ended November 30, 2013

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
Revenues:				
Fees, fines, and forfeitures	\$ 1,806,787	\$ 188,064	\$ -	\$ 1,994,851
Intergovernmental	-	357,652	-	357,652
Contributed capital for purchase of fixed assets	141,232	-	-	141,232
Intergovernmental - federal	-	596,836	2,017,831	2,614,667
Interest revenue	1,496	87	5	1,588
Other	-	-	17,441	17,441
Total revenues	1,949,515	1,142,639	2,035,277	5,127,431
Expenses:				
General and administrative	125,696	1,178,886	2,033,298	3,337,880
Public safety	1,677,048	-	-	1,677,048
Depreciation	287,156	1,499	2,609	291,264
Total expenses	2,089,900	1,180,385	2,035,907	5,306,192
Excess (deficiency) of revenues over expenses	(140,385)	(37,746)	(630)	(178,761)
Net Position (Deficit):				
December 1, 2012	6,870,973	294,079	(15,499)	7,149,553
November 30, 2013	\$ 6,730,588	\$ 256,333	\$ (16,129)	\$ 6,970,792