

**SANGAMON COUNTY, ILLINOIS**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED NOVEMBER 30, 2019**



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**SANGAMON COUNTY, ILLINOIS  
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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (the County), as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### ***Required Supplementary Information***

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

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

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining financial statements and schedule of appropriations and expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Bloomington, Illinois  
June 19, 2020

**SANGAMON COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2019**

	Primary Governmental Activities	Component Units
<b>ASSETS</b>		
Cash and Short-Term Investments	\$ 32,968,202	\$ 5,548,380
Receivables, Net:		
Property Taxes	33,323,888	-
Other	8,120,382	1,270,983
Due from Fiduciary Funds	406,410	-
Due from Others	156,975	-
Inventories	1,272,656	-
Prepaid Contracts	95,345	-
Land	5,331,347	-
Construction in Progress	370,799	622,594
Capital Assets, Net	64,417,444	1,517,154
Total Assets	146,463,448	8,959,111
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Amount Related to Net Pension Liability	22,050,175	1,208,447
Deferred Amount Related to Total OPEB Liability	4,283,802	38,564
 Total Assets and Deferred Outflows of Resources	 \$ 172,797,425	 \$ 10,206,122
<b>LIABILITIES</b>		
Accounts Payable and Accrued Expenses	\$ 1,248,072	\$ 343,974
Accrued Interest	393,181	-
Accrued Wages	1,628,263	40,546
Unearned Revenue	90,194	-
Noncurrent Liabilities:		
Self-Insurance Payable:		
Due Within One Year	548,245	-
Due in More than One Year	212,961	-
Accrued Compensated Absences:		
Due Within One Year	1,267,706	47,756
Due in More than One Year	3,803,120	143,268
Bonds, Notes and Capital Leases:		
Due Within One Year	2,152,821	-
Due in More than One Year	12,959,599	-
Net Pension Liability	48,053,165	1,647,997
Total OPEB Liability	25,960,616	247,985
Total Liabilities	98,317,943	2,471,526
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Subsequent Year's Property Tax	33,323,888	-
Deferred Amount Related to Net Pension Liability	4,836,579	571,110
Deferred Amount Related to Total OPEB Liability	1,791,133	16,124
Escrow Payments and Bond Interest Subsidy Received	19,448	-
Total Deferred Inflows of Resources	39,971,048	587,234
<b>NET POSITION</b>		
Net Investment in Capital Assets	59,327,170	2,139,748
Restricted for Special Projects	28,372,029	-
Unrestricted (Deficit)	(53,190,765)	5,007,614
Total Net Position	34,508,434	7,147,362
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 \$ 172,797,425	 \$ 10,206,122

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2019**

	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
<b>PRIMARY GOVERNMENT</b>						
Governmental Activities:						
General Government	\$ 24,951,582	\$ 3,406,141	\$ 2,669,945	\$ -	\$ (18,875,496)	\$ -
Public Safety	27,523,683	1,506,065	684,862	-	(25,332,756)	-
Judicial	12,168,860	4,170,480	875,514	-	(7,122,866)	-
Health and Welfare	15,094,208	3,064,754	11,026,950	-	(1,002,504)	-
Highways and Roads	6,502,256	11,838	-	4,382,768	(2,107,650)	-
Interest and Fiscal Charges	1,209,934	-	-	-	(1,209,934)	-
Total Primary Government	<u>\$ 87,450,523</u>	<u>\$ 12,159,278</u>	<u>\$ 15,257,271</u>	<u>\$ 4,382,768</u>	(55,651,206)	-
<b>COMPONENT UNITS</b>						
Emergency Telephone System Board	\$ 1,985,648	\$ 2,827,621	\$ -	\$ -	-	841,973
Regional Planning Commission	1,108,975	144,622	304,633	-	-	(659,720)
Land of Lincoln Workforce Alliance	2,615,581	-	2,477,086	-	-	(138,495)
Total Component Units	<u>\$ 5,710,204</u>	<u>\$ 2,972,243</u>	<u>\$ 2,781,719</u>	<u>\$ -</u>	-	43,758
<b>GENERAL REVENUES</b>						
Taxes:						
Property					32,396,940	-
Sales and Use					9,642,695	-
Other					9,613,991	-
Licenses and Permits					1,006,990	-
Intergovernmental Revenues					1,247,852	806,219
Earnings on Investments					2,218,259	104,445
Miscellaneous					1,483,959	162,823
Total General Revenues					<u>57,610,686</u>	<u>1,073,487</u>
<b>CHANGE IN NET POSITION</b>					1,959,480	1,117,245
Net Position - Beginning of Year					<u>32,548,954</u>	<u>6,030,117</u>
<b>NET POSITION - END OF YEAR</b>					<u>\$ 34,508,434</u>	<u>\$ 7,147,362</u>

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS**  
**BALANCE SHEET – GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2019**

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Short-Term Investments	\$ 3,637,127	\$ 1,550	\$ -	\$ 8,033,585	\$ 21,295,940	\$ 32,968,202
Receivables:						
Property Taxes	21,063,157	1,673,960	5,021,881	-	5,564,890	33,323,888
Other	3,413,356	1,846,579	-	389,098	2,471,349	8,120,382
Prepaid Contracts	95,345	-	-	-	-	95,345
Due from Other Funds	11,988,959	-	-	-	-	11,988,959
Due from Fiduciary Funds	296,676	-	-	-	109,734	406,410
Due from Others	156,975	-	-	-	-	156,975
Inventories	-	-	-	1,058,536	214,120	1,272,656
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 40,651,595</u>	<u>\$ 3,522,089</u>	<u>\$ 5,021,881</u>	<u>\$ 9,481,219</u>	<u>\$ 29,656,033</u>	<u>\$ 88,332,817</u>
<b>LIABILITIES</b>						
Accounts Payable and Accrued Expenses	\$ 776,568	\$ 42,195	\$ -	\$ 56,500	\$ 372,809	\$ 1,248,072
Accrued Wages	1,375,486	108,836	-	26,031	117,910	1,628,263
Unearned Revenue	-	90,194	-	-	-	90,194
Self-Insurance Payable	285,628	-	-	-	-	285,628
Due to Other Funds	-	5,868,934	14,230	-	6,105,795	11,988,959
Total Liabilities	<u>2,437,682</u>	<u>6,110,159</u>	<u>14,230</u>	<u>82,531</u>	<u>6,596,514</u>	<u>15,241,116</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue	99,833	440,127	-	-	553,609	1,093,569
Subsequent Year's Property Tax	21,063,157	1,673,960	5,021,881	-	5,564,890	33,323,888
Escrow Payments and Bond Interest						
Subsidy Received	19,448	-	-	-	-	19,448
Total Deferred Inflows of Resources	<u>21,182,438</u>	<u>2,114,087</u>	<u>5,021,881</u>	<u>-</u>	<u>6,118,499</u>	<u>34,436,905</u>
<b>FUND BALANCES (DEFICIT)</b>						
Nonspendable	95,345	-	-	1,058,536	214,120	1,368,001
Restricted for:						
Special Projects	-	-	-	8,340,152	19,660,597	28,000,749
Committed	11,158,709	-	-	-	-	11,158,709
Assigned	-	-	-	-	2,487,280	2,487,280
Unassigned	5,777,421	(4,702,157)	(14,230)	-	(5,420,977)	(4,359,943)
Total Fund Balances (Deficit)	<u>17,031,475</u>	<u>(4,702,157)</u>	<u>(14,230)</u>	<u>9,398,688</u>	<u>16,941,020</u>	<u>38,654,796</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 40,651,595</u>	<u>\$ 3,522,089</u>	<u>\$ 5,021,881</u>	<u>\$ 9,481,219</u>	<u>\$ 29,656,033</u>	<u>\$ 88,332,817</u>

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES  
NOVEMBER 30, 2019**

Total Fund Balances - Governmental Funds		\$ 38,654,796
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		
Cost of Capital Assets	\$ 205,951,922	
Accumulated Depreciation	<u>135,832,332</u>	70,119,590
<p>Deferred outflows of resources related to pensions are not reported in the governmental funds since they do not provide current financial resources.</p>		
		22,050,175
<p>Deferred outflows of resources related to OPEB are not reported in the governmental funds since they do not provide current financial resources.</p>		
		4,283,802
<p>Deferred inflows of resources related to OPEB are not reported in the governmental funds since they do not use current financial resources.</p>		
		(1,791,133)
<p>Deferred inflows of resources related to pensions are not reported in the governmental funds since they do not use current financial resources.</p>		
		(4,836,579)
<p>Revenues in the statement of activities that do not provide current financial resources are deferred inflows of resources in the governmental funds.</p>		
		1,093,569
<p>Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as liabilities in the governmental funds. These activities consist of:</p>		
Capital Lease Obligations	402,420	
General Obligation Bonds Payable	14,310,000	
Notes Payable	400,000	
Accrued Interest	393,181	
Compensated Absences - Governmental Activity	5,070,826	
Self-Insurance Payable - Other Insurance Reserve	475,578	
Total OPEB Liability	25,960,616	
Net Pension Liability	<u>48,053,165</u>	<u>(95,065,786)</u>
Net Position of Governmental Activities		<u>\$ 34,508,434</u>

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE (DEFICIT) – GOVERNMENTAL FUNDS**  
**YEAR ENDED NOVEMBER 30, 2019**

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Intra-Activity Eliminations	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$ 20,260,744	\$ 1,647,886	\$ 4,943,520	\$ -	\$ 5,544,790	\$ -	\$ 32,396,940
Licenses and Permits	339,870	663,500	-	-	3,620	-	1,006,990
Fees, Fines, and Forfeitures	5,884,653	2,831,970	-	-	3,442,655	-	12,159,278
Sales and Use Taxes	9,642,695	-	-	-	-	-	9,642,695
Other Taxes	4,771,914	-	-	3,191,771	1,650,306	-	9,613,991
Intergovernmental	4,516,725	5,598,079	-	66,898	7,818,984	-	18,000,686
Interest	1,578,921	357	-	153,053	485,928	-	2,218,259
Self-Funded Health Insurance	4,899,408	-	-	-	-	(1,680,059)	3,219,349
Miscellaneous	1,088,861	73,782	-	5,000	844,538	(485,369)	1,526,812
Total Revenues	52,983,791	10,815,574	4,943,520	3,416,722	19,790,821	(2,165,428)	89,785,000
<b>EXPENDITURES</b>							
Current:							
General Governmental	21,251,468	-	14,772	-	2,016,430	(93,857)	23,188,813
Public Safety	20,219,171	-	-	-	3,693,542	(314,187)	23,598,526
Judicial	9,862,037	-	-	-	1,409,527	(74,466)	11,197,098
Health and Welfare	258,795	10,374,692	-	-	5,549,085	(1,295,454)	14,887,118
Highways and Roads	-	-	-	2,744,468	4,414,077	(387,464)	6,771,081
Debt Service:							
Principal	823,333	402,364	-	-	1,124,299	-	2,349,996
Interest and Fees	762,872	145,749	28,293	-	283,084	-	1,219,998
Capital Outlay	475,392	-	-	-	1,239,217	-	1,714,609
Total Expenditures	53,653,068	10,922,805	43,065	2,744,468	19,729,261	(2,165,428)	84,927,239
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							
	(669,277)	(107,231)	4,900,455	672,254	61,560	-	4,857,761
<b>OTHER FINANCING SOURCES (USES)</b>							
Capital Lease Proceeds	400,000	-	-	-	-	-	400,000
Transfers In	4,727,084	180,000	-	-	1,826,494	(6,733,578)	-
Transfers Out	(1,378,007)	(63,098)	(4,663,986)	(475,000)	(153,487)	6,733,578	-
Total Other Financing Sources (Uses)	3,749,077	116,902	(4,663,986)	(475,000)	1,673,007	-	400,000
<b>NET CHANGE IN FUND BALANCES</b>							
	3,079,800	9,671	236,469	197,254	1,734,567	-	5,257,761
Fund Balances (Deficit) - Beginning of Year	13,951,675	(4,711,828)	(250,699)	9,201,434	15,206,453	-	33,397,035
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<b>\$ 17,031,475</b>	<b>\$ (4,702,157)</b>	<b>\$ (14,230)</b>	<b>\$ 9,398,688</b>	<b>\$ 16,941,020</b>	<b>\$ -</b>	<b>\$ 38,654,796</b>

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED NOVEMBER 30, 2019**

Net Change in Fund Balances - Total Governmental Funds \$ 5,257,761

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	\$ 1,873,602	
Contributed Capital	4,382,768	
Depreciation Expense	<u>(6,409,382)</u>	(153,012)

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

Proceeds on Disposition of Capital Assets	(124,229)	
Gain on Disposition of Capital Assets	<u>58,146</u>	(66,083)

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

Debt Issued: Notes Payable		(400,000)
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Repayments of debt proceeds are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net position.

Repayments:		
General Obligation Bonds	1,620,000	
Capital Lease Obligations	399,388	
Mortgage Loan	<u>330,608</u>	2,349,996

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(374,997)
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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	(467,118)	
Total OPEB Liability/Deferred Inflow/Deferred Outflow	(1,083,447)	
Net Pension Liability/Deferred Inflow/Deferred Outflow	(2,925,788)	
Self-Insurance Payable	(187,897)	
Accrued Interest	<u>10,065</u>	<u>(4,654,185)</u>

Change in Net Position of Governmental Activities		<u>\$ 1,959,480</u>
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See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS**  
**NOVEMBER 30, 2019**

**ASSETS**

Cash and Short-Term Investments	\$ 8,769,540
Long-Term Investments:	
Government Bonds	817,407
Municipal Bonds	1,204,074
Receivables, Net:	
Property Taxes	193,073
Other	3,143
Total Assets	\$ 10,987,237

**LIABILITIES**

Accounts Payable and Accrued Expenses	\$ 2,777,406
Bond Deposits	3,860,545
Due to County	406,410
Trust Funds Due Others	3,749,803
Total Liabilities	10,794,164

**DEFERRED INFLOWS OF RESOURCES**

Subsequent Year's Property Tax	193,073
Total Liabilities and Deferred Inflows of Resources	\$ 10,987,237

See accompanying Notes to Basic Financial Statements.

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

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

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

**Principles Used to Determine the Scope of the Reporting Entity**

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

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

**Discretely Presented Component Units**

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

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Discretely Presented Component Units (Continued)**

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

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

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

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

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

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

**Joint Venture**

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

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Joint Venture (Continued)**

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

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

**Jointly Governed Organization**

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

**Government-Wide and Fund Financial Statements**

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

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

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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

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

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

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

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

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

**Major Governmental Funds**

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The following accounts are included in the County's General Fund for reporting purposes: General Account, Liability Insurance Account, Self-Insured Account, Bond Certificate Account, Highway Safety Project Account, and the Landfill Water Project Account.

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

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

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Major Governmental Funds (Continued)

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 fund and the special revenue funds.

Budgets are prepared on the modified accrual basis of accounting.

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

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2019.

**Use of Estimates**

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

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Short-Term Investments**

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

**Investments**

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

**Receivables**

Property tax and other receivables are recorded net of the allowance for uncollectible amounts.

**Inventories**

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

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

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the government-wide financial statements. The capitalization threshold for infrastructure is \$150,000, buildings is \$50,000, building and site improvements is \$25,000, and land, office equipment, computer equipment and software (not including licenses), vehicles, construction and maintenance equipment, and general equipment and other assets is \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets (Continued)**

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

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

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

**Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized in the statement of activities.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**Compensated Absences**

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

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Deferred Outflows of Resources**

The County reports decreases in net position that relate to future periods as deferred outflows of resources in a separate section of its statement of net position. The County has two types of deferred outflows which occur related to its IMRF pension and OPEB expense. The deferred outflows related to pension expense are to be recognized in future periods and for pension contributions to the pension plan for the period January 1, 2019 through November 30, 2019 (subsequent to the measurement date). The deferred outflows related to OPEB expense are to be recognized in future periods.

**Deferred Inflows of Resources**

The County reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has four types of deferred inflows of resources: net pension liability and income that will be recognized in future periods, total OPEB liability and income that will be recognized in future periods, property tax receivables recorded in the current year, but the revenue will be recorded in the subsequent year, as it is meant to finance the next fiscal year, and other revenues that will be recognized in a future period.

**Equity**

**Fund Balance**

Fund balance is categorized based on the nature and extent of the constraints placed on the fund balance. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

**Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

**Assigned** – This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to the County Board or other official.

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Equity (Continued)**

**Fund Balance (Continued)**

**Unassigned** – This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

**Net Position**

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**Property Tax Calendar**

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

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

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

Property taxes receivable at November 30 that are intended to finance the subsequent fiscal year are appropriately recorded as deferred inflows of resources, in the government-wide and fund financial statements.

**NOTE 2 CASH AND INVESTMENTS**

The County maintains commingled accounts for several funds operating activity, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund. Separate operating and investment accounts are also maintained for certain funds independently. All accounts are the direct responsibility of the County Treasurer.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

Following is a reconciliation of cash and investments as of November 30, 2019:

	Primary Government	Component Units	Total
Statement of Net Position:			
Cash and Short-Term Investments	\$ 32,968,202	\$ 5,548,380	\$ 38,516,582
Statement of Fiduciary Net Position:			
Cash and Short-Term Investments	8,769,540	-	8,769,540
Long-Term Investments:			
Government Bonds	817,407	-	817,407
Municipal Bonds	1,204,074	-	1,204,074
Total	\$ 43,759,223	\$ 5,548,380	\$ 49,307,603
		Amount	
Cash and Short-Term Investments:			
Bank Deposits (Checking, Savings, or Certificates of Deposits)		\$ 4,286,882	
The Illinois Funds		8,184,996	
Money Market Funds		34,805,104	
Cash on Hand		9,140	
Total		47,286,122	
Long-Term Investments:			
Governmental and Municipal Bonds		2,021,481	
Total		\$ 49,307,603	

The County has \$8,184,996 invested with The Illinois Funds. The Illinois Funds is an investment pool managed by the state of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. The Illinois Funds is a GASB No. 79 qualified external investment pool that measures, for financial reporting purposes, all its investments at amortized cost. There are no limitations or restrictions on withdrawals from the pool.

*Custodial Credit Risk – Cash* – The risk that a government will not be able to cover deposits if the depository financial institution fails or will not be able to recover collateral securities that are in the possession of an outside party. It shall be the discretion of the Sangamon County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from the Sangamon County Treasurer. At all times, the Sangamon County Treasurer will require that all deposits in excess of 10% of the capital and surplus of financial institution will be collateralized. The Sangamon County Treasurer may request collateral for any part of deposits in financial institutions when the Sangamon County Treasurer determined it be in the best interest of safeguarding the funds on deposit. When collateral is required, 100% of the deposit will be required. All of the County's bank deposits were fully insured or collateralized as of November 30, 2019.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

*Custodial Credit Risk – Investments* – The County’s short-term investments consisted of \$8,184,996 held in The Illinois Funds, which is an external local government investment pool, and \$34,805,104 in money market funds. Short-term investments are exposed to custodial credit risk if they are uninsured, unregistered, or held by counterparty or its agent but not in the government’s name. The County does not have a custodial credit risk policy for short-term investments. The County’s long-term investments consisted of \$817,407 in government bonds and \$1,204,074 in municipal bonds as of November 30, 2019. 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, 2019, because all investments are held by the County’s agent in the County’s name.

*Credit Risk – Investments* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. Government obligations or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk and do not require disclosure of credit quality. The following table presents a summarization of the credit quality ratings of investments in bonds by type as of November 30, 2019, as valued by Standard & Poor’s.

<u>Type of Investment</u>	<u>Rating</u>	<u>Amount</u>
Government Bonds	No Ratings	<u>\$ 817,407</u>
Municipal Bonds	AA	\$ 883,719
	AA-	148,541
	A+	10,023
	A	100,000
	A-	46,502
	BBB	15,289
		<u>\$ 1,204,074</u>

*Interest Rate Risk – Short-Term Investments* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. As of November 30, 2019, the average maturity of the underlying investments in the external local government investment pool was less than 60 days.

*Interest Rate Risk – Long-Term Investments* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The following table presents a summarization of debt investments at November 30, 2019:

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

Type of Investment	Investment Maturities (Years)				Fair Value
	Less Than 1	1-5	6-10	More Than 10	
Certificates of Deposit	\$ 100,205	\$ 50,264	\$ -	\$ -	\$ 150,469
Government Bonds	-	-	-	817,407	817,407
Municipal Bonds	492,267	665,305	46,502	-	1,204,074
Total	<u>\$ 592,472</u>	<u>\$ 715,569</u>	<u>\$ 46,502</u>	<u>\$ 817,407</u>	<u>\$ 2,171,950</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The County has the following recurring fair value measurements as of November 30, 2019:

Investments by Fair Value Level	Total	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs
		Level 1	Level 2	Level 3
Certificates of Deposit	\$ 150,469	\$ -	\$ 150,469	\$ -
Government Bonds	817,407	-	817,407	-
Municipal Bonds	1,204,074	-	1,204,074	-
Total Investments by Fair Value Level	<u>\$ 2,171,950</u>	<u>\$ -</u>	<u>\$ 2,171,950</u>	<u>\$ -</u>

Investments classified in Level 2 of the fair value hierarchy are valued using the market approach by using either quoted prices for identical assets in markets that are not active or matrix pricing.

**NOTE 3 CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2019 was as follows:

	Balance, December 1, 2018	Additions	Retirements and Transfers	Balance, November 30, 2019
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 5,222,196	\$ 109,601	\$ 450	\$ 5,331,347
Construction in Progress	892,993	464,330	986,524	370,799
Total Capital Assets Not Being Depreciated	6,115,189	573,931	986,974	5,702,146

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 3 CAPITAL ASSETS (CONTINUED)**

	Balance, December 1, 2018	Additions	Retirements and Transfers	Balance, November 30, 2019
Governmental Activities (Continued):				
Capital Assets Being Depreciated:				
Site Improvements	\$ 9,353,156	\$ -	\$ -	\$ 9,353,156
Buildings	58,302,062	-	152,117	58,149,945
Building Improvements	7,380,708	486,081	-	7,866,789
Vehicles	6,700,662	346,102	518,828	6,527,936
Maintenance Equipment	4,551,810	349,222	233,981	4,667,051
Infrastructure	100,392,091	5,304,595	-	105,696,686
Office Equipment	1,350,954	-	74,049	1,276,905
Computer Equipment	5,060,017	76,396	34,075	5,102,338
Software	534,652	34,898	-	569,550
Other Equipment	967,751	71,669	-	1,039,420
Total Capital Assets Being Depreciated	<u>194,593,863</u>	<u>6,668,963</u>	<u>1,013,050</u>	<u>200,249,776</u>
Less Accumulated Depreciation:				
Site Improvements	1,399,194	526,864	-	1,926,058
Buildings	30,277,702	1,310,540	89,589	31,498,653
Building Improvements	3,082,582	517,113	-	3,599,695
Vehicles	4,156,014	716,879	515,722	4,357,171
Maintenance Equipment	3,470,883	275,630	233,981	3,512,532
Infrastructure	80,835,752	2,851,757	-	83,687,509
Office Equipment	999,286	49,260	74,049	974,497
Computer Equipment	4,922,394	66,804	34,076	4,955,122
Software	436,406	29,212	-	465,618
Other Equipment	790,154	65,323	-	855,477
Total Accumulated Depreciation	<u>130,370,367</u>	<u>6,409,382</u>	<u>947,417</u>	<u>135,832,332</u>
Total Capital Assets Being Depreciated, Net	<u>64,223,496</u>	<u>259,581</u>	<u>65,633</u>	<u>64,417,444</u>
Governmental Activities Capital Assets, Net	<u>\$ 70,338,685</u>	<u>\$ 833,512</u>	<u>\$ 1,052,607</u>	<u>\$ 70,119,590</u>

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

	Amount
Governmental Activities:	
General Government	\$ 1,311,903
Public Safety	766,550
Judicial	418,331
Health and Welfare	103,370
Highways and Roads	3,809,228
Total	<u>\$ 6,409,382</u>

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 3 CAPITAL ASSETS (CONTINUED)**

Activity for the capital assets of the component units for the year ended November 30, 2019 was as follows:

	Balance, December 1, 2018	Additions	Retirements	Balance, November 30, 2019
Capital Assets Not Being Depreciated:				
Construction in Progress	\$ -	\$ 622,594	\$ -	\$ 622,594
Capital Assets Being Depreciated:				
Building	3,012,349	-	-	3,012,349
Equipment	2,594,325	23,800	-	2,618,125
Total Capital Assets Being Depreciated	5,606,674	23,800	-	5,630,474
Less Accumulated Depreciation:				
Building	1,588,539	120,494	-	1,709,033
Equipment	2,163,436	240,851	-	2,404,287
Total Accumulated Depreciation	3,751,975	361,345	-	4,113,320
 Total Capital Assets Being Depreciated, Net	 1,854,699	 (337,545)	 -	 1,517,154
 Component Unit Capital Assets, Net	 <u>\$ 1,854,699</u>	 <u>\$ 285,049</u>	 <u>\$ -</u>	 <u>\$ 2,139,748</u>

The County has entered into two agreements to lease vehicles. At November 30, 2019, the remaining net book value of capital assets carried in the Statement of Net Position financed by capital leases were as follows:

<u>Asset Class</u>	<u>Amount</u>
Vehicles	\$ 1,136,067
Less: Accumulated Depreciation	(342,778)
Total	<u>\$ 793,289</u>

**NOTE 4 INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of November 30, 2019 was as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Pension Code Fund	\$ 14,230
General Fund	County Health Fund	5,868,934
General Fund	Nonmajor Governmental Funds	6,105,795
Subtotal		<u>11,988,959</u>
General Fund	Fiduciary Funds	296,676
Nonmajor Governmental Funds	Fiduciary Funds	109,734
Subtotal		<u>406,410</u>
Total		<u>\$ 12,395,369</u>

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 4 INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)**

Interfund receivable and payable balances among Governmental Funds at year-end are the result of the time lag between the dates that interfund goods and services are provided, the date the transactions are recorded in the accounting system and the date payments between funds are made. Interfund receivable and payable balances are also the result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund as of November 30, 2019.

**NOTE 5 LONG-TERM LIABILITIES AND SHORT-TERM DEBT**

Long-term liabilities activity for the year ended November 30, 2019 was as follows:

	Outstanding as of December 1, 2018	Additions	Reductions	Outstanding as of November 30, 2019	Due Within One Year
Governmental Activities:					
Bonds Payable:					
General Obligation Bonds - Construction	\$ 10,505,000	\$ -	\$ (515,000)	\$ 9,990,000	\$ 570,000
General Obligation Bonds - Tort Liability	5,425,000	-	(1,105,000)	4,320,000	1,180,000
Capital Lease Obligations	801,808	-	(399,388)	402,420	269,488
Mortgage Loan	330,608	-	(330,608)	-	-
Notes Payable	-	400,000	-	400,000	133,333
Self-Insurance Payable:					
Employee Health Insurance	361,151	5,731,303	(5,806,826)	285,628	285,628
Other Insurance Reserve	287,682	477,654	(289,758)	475,578	262,617
Compensated Absences	4,603,708	2,758,880	(2,291,762)	5,070,826	1,267,706
Total	<u>\$ 22,314,957</u>	<u>\$ 9,367,837</u>	<u>\$ (10,738,342)</u>	<u>\$ 20,944,452</u>	<u>\$ 3,968,772</u>

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

Total general obligation bonds payable reported on the government-wide Statement of Net Position at November 30, 2019 are comprised of the following individual issuances:

Governmental Activities:

General Obligation Bonds - Construction, Series 2010,  
Original Amount \$12,970,000, Due in Annual Installments  
of \$250,000 to \$1,320,000 through December 2029,  
Interest Payments Semi-Annually from 5.20% to 7.20%. \$ 9,990,000

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 3.55% to 3.60%. \$ 4,320,000

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

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

The County has entered into two agreements to lease vehicles, one with an interest rate of 1.75% and one with an interest rate of 2.66%. Following is a schedule of future minimum lease payments and the present value of future minimum lease payments under capital leases at November 30, 2019:

<u>Fiscal Year Ending November 30,</u>	<u>Amount</u>
Total Minimum Lease Payments	\$ 415,575
Less: Amount Representing Interest	13,155
Present Value of Net Minimum Lease Payments	<u>\$ 402,420</u>

During fiscal year 2019, the County entered into two notes payable agreements for automobile loans. The first note payable agreement was for \$253,000, began in May 2019 and terminates in December 2021 with an interest rate of 2.43%. The second note payable agreement was for \$147,000, began in November 2019 and terminates in December 2021 with an interest rate of 2.58%.

Debt service requirements on bonds payable, capital lease obligations, and the mortgage loan at November 30, 2019 were as follows:

Fiscal Year Ending November 30,	Governmental Activities					
	General Obligation Bonds		Capital Lease Obligations		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 1,750,000	\$ 792,098	\$ 269,488	\$ 9,560	\$ 133,333	\$ 4,410
2021	2,010,000	711,351	132,932	3,595	133,333	6,738
2022	2,290,000	618,188	-	-	133,334	3,360
2023	885,000	541,938	-	-	-	-
2024	810,000	488,848	-	-	-	-
2025-2029	5,245,000	1,464,289	-	-	-	-
2030-2034	1,320,000	47,520	-	-	-	-
Total	<u>\$ 14,310,000</u>	<u>\$ 4,664,232</u>	<u>\$ 402,420</u>	<u>\$ 13,155</u>	<u>\$ 400,000</u>	<u>\$ 14,508</u>

**NOTE 6 COMPENSATED ABSENCES**

At November 30, 2019, 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 \$5,070,826 for the primary government. Compensated absences are generally liquidated by the General Fund.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 7 PROPERTY TAXES**

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

	Maximum Tax Rate	2019 Actual Rate
General Fund	N/A	0.4730
Insurance Liability Fund	N/A	0.0203
County Highway Fund	0.2000	0.0413
County Bridge Fund	0.2500	0.0106
Matching Fund	0.0500	0.0274
County Health Fund	0.0750	0.0392
Juvenile Center Fund	0.1000	0.0123
Pension Code Fund	N/A	0.1177
Veterans' Assistance Fund	0.0400	0.0053
Child Advocacy Fund	0.0040	0.0030
Extension Education Fund	0.0500	0.0043
Bond Certificate Fund	N/A	0.0310
		<u>0.7854</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, 2019, the County had \$33,323,888 of deferred inflows of resources for property taxes levied in the current year reflected in the governmental funds and \$193,073 reflected in the agency funds.

**NOTE 8 TRANSFERS WITHIN THE REPORTING ENTITY**

The composition of interfund transfers for the year ended November 30, 2019 was as follows:

	Transfer In	Transfer Out
Major Funds:		
General	\$ 4,727,084	\$ 1,378,007
County Health	180,000	63,098
Pension Code	-	4,663,986
County Motor Fuel Tax	-	475,000
Nonmajor Governmental Funds	<u>1,826,494</u>	<u>153,487</u>
Total	<u>\$ 6,733,578</u>	<u>\$ 6,733,578</u>

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

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND**

**IMRF Plan Description**

The County's defined benefit pension plans, a multiemployer agent plan, provide retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiemployer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the state of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

**Employees Covered by Benefit Terms**

As of December 31, 2018, the following employees were covered by the benefit terms:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and Beneficiaries Currently Receiving Benefits	655	90	14
Inactive Plan Members Entitled But Not Yet Receiving Benefits	540	6	6
Active Plan Members	586	64	7
Total	<u>1,781</u>	<u>160</u>	<u>27</u>

**Contributions**

Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2018 was 13.06%. In 2019, the rate changed to 10.56%.
2. As set by statute, the County's ECO Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2018 was 67.62%. In 2019, the rate changed to 57.55%.
3. As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2018 was 28.51%. In 2019, the rate changed to 28.60%.

For the fiscal year ended November 30, 2019, the County contributed \$4,859,052 to the plans.

**Net Pension Liability**

The County's net pension liabilities were measured as of December 31, 2018. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liabilities at December 31, 2018:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.50%.

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

**Actuarial Assumptions (Continued)**

- **Salary Increases** were expected to be 3.39% to 14.25%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for **Mortality** (for nondisabled retirees) were developed from the RP-2017 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37 %	7.15 %
International Equity	18	7.25 %
Fixed Income	28	3.75 %
Real Estate	9	6.25 %
Alternative Investments	7	3.20-8.50 %
Cash Equivalents	1	2.50 %
Total	100 %	

**Single Discount Rate**

Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

**Single Discount Rate (Continued)**

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
<b>BALANCES AT DECEMBER 31, 2017</b>	\$ 242,968,557	\$ 224,557,053	\$ 18,411,504
Changes for the Year:			
Service Cost	3,790,624	-	3,790,624
Interest on the Total Pension Liability	17,938,715	-	17,938,715
Differences Between Expected and Actual Experience of the Total Pension Liability	976,658	-	976,658
Changes of Assumptions	7,402,621	-	7,402,621
Contributions - Employer	-	5,607,889	(5,607,889)
Contributions - Employees	-	1,919,309	(1,919,309)
Net Investment Income	-	16,671,472	(16,671,472)
Difference Between Projected and Actual Investment Income	-	(25,216,858)	25,216,858
Benefit Payments, Including Refunds of Employee Contributions	(11,967,040)	(11,967,040)	-
Other (Net Transfer)	-	(162,852)	162,852
Net Changes	<u>18,141,578</u>	<u>(13,148,080)</u>	<u>31,289,658</u>
<b>BALANCE AT DECEMBER 31, 2018</b>	<u>\$ 261,110,135</u>	<u>\$ 211,408,973</u>	<u>\$ 49,701,162</u>

The changes in net pension liability above are the aggregated information of the Regular Plan, the Elected County Officials Plan, and the Sheriff's Law Enforcement Personnel Plan. Disaggregated information as of December 31, 2018 was not available.

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

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

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability	\$ 81,641,668	\$ 49,701,162	\$ 23,538,614

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

For the year ended November 30, 2019, the County recognized pension expense of \$7,847,746. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b><u>Deferred Amounts Related to Pensions</u></b>		
<b>Deferred Amounts to be Recognized in Pension Expense in Future Periods:</b>		
Differences Between Expected and Actual Experience	\$ 2,506,396	\$ (2,167,636)
Changes of Assumptions	5,381,939	(3,240,053)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	10,968,546	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	18,856,881	(5,407,689)
<b>Pension Contributions Made Subsequent to the Measurement Date</b>	4,401,741	-
<b>Total Deferred Amounts Related to Pensions</b>	<b>\$ 23,258,622</b>	<b>\$ (5,407,689)</b>

\$4,401,741 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending November 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 9 ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

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

<u>Fiscal Year Ending November 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2020	\$ 3,876,203
2021	1,198,158
2022	3,062,786
2023	5,312,045
Total	<u>\$ 13,449,192</u>

**Pension Summary**

For the year ended November 30, 2019, pension related data for the County's Governmental Activities and Component Units is summarized below:

	Component Units	Governmental Activities	Total
Net Pension Liability	\$ 1,647,997	\$ 48,053,165	\$ 49,701,162
Deferred Outflows of Resources	1,208,447	22,050,175	23,258,622
Deferred Inflows of Resources	571,110	4,836,579	5,407,689
Pension Expense	273,102	7,574,644	7,847,746

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**Plan Description**

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

**Eligibility**

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

Law Enforcement – Age 50 and 20 years of service.

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

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Benefits Provided**

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

**Membership**

At November 30, 2019, membership consisted of:

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

**Funding Policy**

Retirees and beneficiaries electing may elect coverage under Sangamon County's group health program by contribution of a monthly premium. They may participate in any of the plans available to active employees. Sheriff's Deputies contribute 18% of the cost for their own coverage and 50% of the group cost for dependent coverage. All others contribute 100% of the premium for the benefit level selected. The plan is financed on a pay-as-you-go basis. The County pays the difference between the actuarial cost of the health coverage for retirees and the average employee group cost. The County's Annual Contribution Rate has been determined through the use of an actuary.

**Total OPEB Liability**

The County's total OPEB liability of \$26,208,601 was determined for fiscal year ending November 30, 2019, using November 30, 2019 as the measurement date by an actuarial valuation as of November 30, 2018.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the November 30, 2019 (measurement date), actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement date, unless otherwise specified. A discount rate of 2.90% was used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2019.

Valuation Date	November 30, 2018
Measurement Date	November 30, 2019
Healthcare Cost Trend Rate	8.00% to 4.00%
Salary Increase Rate	2.75%
Actuarial Cost Method	Entry Age Normal
Mortality	Probabilities of death for participants were according to the RP2014 base rates projected to 2018 using scale MP2018

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Changes in the Total OPEB Liability**

Balance as of November 30, 2018	\$ 20,619,492
Changes for the Year:	
Service Cost	725,040
Interest on Total OPEB Liability	852,301
Changes of Assumptions and Other Inputs	4,703,749
Benefit Payments	<u>(691,981)</u>
Balance as of November 30, 2019	<u>\$ 26,208,601</u>

**Sensitivity Analysis**

The following presents the total OPEB liability, calculated using the discount rate of 2.90%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.90%) or 1 percentage point higher (3.90%) than the current rate.

	One Percent Lower (1.90%)	Current Discount Rate (2.90%)	One Percent Higher (3.90%)
Total OPEB Liability	<u>\$ 30,786,982</u>	<u>\$ 26,208,601</u>	<u>\$ 22,560,626</u>

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

	One Percent Lower (Varies)	Current Trend Rate (Varies)	One Percent Higher (Varies)
Total OPEB Liability	<u>\$ 22,210,049</u>	<u>\$ 26,208,601</u>	<u>\$ 31,329,133</u>

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

For the year ended November 30, 2019, the County recognized OPEB expense of \$1,783,829. At November 30, 2019, the County reported deferred outflows and resources and deferred inflows of resources related to OPEB from the following sources:

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

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

<u>Deferred Amounts Related to OPEB</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred amounts to be Recognized in OPEB Expense in Future Periods</i>		
Changes of Assumptions	\$ 4,322,366	\$ (1,807,257)
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 4,322,366</u>	<u>\$ (1,807,257)</u>

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

<u>Fiscal Year Ending November 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2020	\$ 206,488
2021	206,488
2022	206,488
2023	206,488
2024	206,488
Thereafter	1,482,669
Total	<u>\$ 2,515,109</u>

**OPEB Summary**

For the year ended November 30, 2019, total OPEB related data for the County's Governmental Activities and Component Units is summarized below:

	<u>Component Units</u>	<u>Governmental Activities</u>	<u>Total</u>
Total OPEB Liability	\$ 247,985	\$ 25,960,616	\$ 26,208,601
Deferred Outflows of Resources	38,564	4,283,802	4,322,366
Deferred Inflows of Resources	16,124	1,791,133	1,807,257
OPEB Expense	15,915	1,767,914	1,783,829

**NOTE 11 RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical and prescription benefits. The County has an excess loss insurance policy through Blue Cross Blue Shield with a policy period of December 1, 2018 to November 30, 2019. The specific/individual excess loss deductible for medical is

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 11 RISK MANAGEMENT (CONTINUED)**

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

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

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2019, to pay these estimated claims including those incurred but not reported. This liability is recorded in the government-wide statements only.

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

Changes in the claims liabilities for employee health insurance in fiscal years 2019 and 2018 were:

	2019	2018
Beginning Balance	\$ 361,151	\$ 367,483
Claims Incurred Including IBNR	5,731,303	7,166,328
Claims Paid	(5,806,826)	(7,172,660)
Ending Balance	\$ 285,628	\$ 361,151

**NOTE 12 CONDUIT DEBT**

The County has approved Economic and Industrial Development Bonds for several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements. The outstanding amount of these bonds was \$20,125,579 at November 30, 2019.

**NOTE 13 INDIVIDUAL FUND DISCLOSURES**

**Deficit Fund Balance**

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2019:

**SANGAMON COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 13 INDIVIDUAL FUND DISCLOSURES (CONTINUED)**

	Amount
Court Security Fund	\$ (4,490,259)
Help America Vote Fund	(6,594)
Juvenile Center Fund	(891,506)
Local Law Enforcement Block Grant Fund	(30,039)
SMART Fund	(2,579)

The following governmental major funds had deficit balances at November 30, 2019:

	Amount
County Health Fund	\$ (4,702,157)
Pension Code Fund	(14,230)

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, 2019:

	Budgeted	Actual	Overexpended
<b>Major Funds:</b>			
County Health Fund	\$ 9,201,050	\$ 10,922,805	\$ 1,721,755
Pension Code Fund	-	43,065	43,065
<b>Nonmajor Funds:</b>			
Child Advocacy Fund	611,141	636,076	24,935
Community Resources Fund	3,849,401	4,685,446	836,045
Court Security Fund	996,800	1,133,777	136,977
Electronic Citation Fund	76,000	133,740	57,740
Juvenile Law Library Fund	227,875	257,989	30,114
Police Training Institute Fund	204,325	216,862	12,537
Revolving Engineering Fund	-	116,122	116,122
States Attorney Record Automation Fund	14,000	29,429	15,429
Township Motor Fuel Tax Fund	-	1,803,291	1,803,291
Township Bridge Fund	-	199,261	199,261

**NOTE 14 CONTINGENCIES**

As of November 30, 2019, 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  
NOVEMBER 30, 2019**

**NOTE 15 NET INVESTMENT IN CAPITAL ASSETS**

The investment in capital assets, net of related debt for the County (primary government), at November 30, 2019, is as follows:

	Governmental Activities
Capital Assets, Net	\$ 70,119,590
Less:	
Capital Lease Obligations	(402,420)
Notes Payable	(400,000)
General Obligation Bonds - Build America and Recovery Zone Economic Development	(9,990,000)
Investment in Capital Assets, Net	\$ 59,327,170

**NOTE 16 LEGAL DEBT MARGIN**

The legal debt margin at November 30, 2019 is calculated as follows:

Equalized Assessed Valuation - 2019 Tax Extension	\$ 4,223,002,492
Statutory Debt Limitation (8.625% of Valuation)	\$ 364,233,965
Minus Applicable Debt:	
General Obligation Bonds - Construction	(9,990,000)
General Obligation Bonds - Tort Liability	(4,320,000)
Notes Payable	(400,000)
Capital Lease Obligations	(402,420)
Legal Debt Margin	\$ 349,121,545

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 17 FUND BALANCES**

At November 30, 2019, the County's fund balances (deficits) were classified as follows:

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:						
Prepaid Contracts	\$ 95,345	\$ -	\$ -	\$ -	\$ -	\$ 95,345
Inventories	-	-	-	1,058,536	214,120	1,272,656
Restricted for:						
Special Projects:						
Highway and Roads Projects	-	-	-	8,340,152	13,118,126	21,458,278
Criminal Justice System Project	-	-	-	-	44,209	44,209
Other Fund-Specific Project	-	-	-	-	6,498,262	6,498,262
Committed:						
Self-Funded Health Insurance	7,908,164	-	-	-	-	7,908,164
Self-Funded General Liability Insurance	3,250,545	-	-	-	-	3,250,545
Assigned:						
Highway and Roads	-	-	-	-	195,756	195,756
Long Range Planning	-	-	-	-	2,291,524	2,291,524
Unassigned (Deficit)	<u>5,777,421</u>	<u>(4,702,157)</u>	<u>(14,230)</u>	<u>-</u>	<u>(5,420,977)</u>	<u>(4,359,943)</u>
Total Fund Balance (Deficit)	<u>\$ 17,031,475</u>	<u>\$ (4,702,157)</u>	<u>\$ (14,230)</u>	<u>\$ 9,398,688</u>	<u>\$ 16,941,020</u>	<u>\$ 38,654,796</u>

**NOTE 18 TAX ABATEMENTS**

Tax abatements, as defined by Governmental Account Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures* (GASB 77), are agreements between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

Illinois's Tax Increment Financing Act enables cities to finance certain redevelopment costs with the revenue generated from (i) payments in lieu of real estate taxes, as measured by the net increase in assessed valuation resulting from redevelopment and (ii) a portion of the increase in other local tax revenue associated with new economic activity. When a tax increment financing (TIF) plan is adopted, real estate taxes in the redevelopment are frozen at their current level. By applying the real estate tax rate of all taxing districts having taxing power within the redevelopment area to the increased assessed valuation resulting from redevelopment, a tax "increment" is produced. The County's estimated net reduced tax revenue resulting from the TIFs adopted in these cities within the County is \$824,485 for fiscal year 2019.

**SANGAMON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 19 COMMITMENTS**

The County has entered into construction agreements for highways and roads. At November 30, 2019, outstanding commitments were approximately \$1,547,843.

**NOTE 20 SUBSEQUENT EVENTS**

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

**REQUIRED SUPPLEMENTARY INFORMATION**

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

	<u>2019</u>	<u>2018</u>
Service Cost	\$ 725,040	\$ 832,748
Interest on Total OPEB Liability	852,301	754,972
Changes of Assumptions and Other Inputs	4,703,749	(2,157,047)
Benefit Payments	(691,981)	(640,723)
Total OPEB Liability - Beginning	<u>20,619,492</u>	<u>21,829,542</u>
Total OPEB Liability - Ending	<u>\$ 26,208,601</u>	<u>\$ 20,619,492</u>
Covered-Employee Payroll	\$ 27,806,196	\$ 27,061,991
Total OPEB Liability as a Percentage of Covered-Employee Payroll	94.25%	76.19%

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

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

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

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND**  
**YEAR ENDED NOVEMBER 30, 2019**

	Original Budget	Final Amended Budget	Actual
<b>REVENUES</b>			
Property Taxes	\$ 20,361,060	\$ 20,198,620	\$ 20,260,744
Licenses and Permits	357,825	357,825	339,870
Fees, Fines, and Forfeitures	5,905,946	5,905,946	5,884,653
Sales and Use Taxes	8,736,000	8,736,000	9,642,695
Other Taxes	3,790,000	3,790,000	4,771,914
Intergovernmental	6,632,814	6,644,796	4,082,994
Intergovernmental - Federal	-	-	433,731
Interest	1,135,887	1,135,887	1,578,921
Self-Funded Health Insurance	2,744,059	2,744,059	4,899,408
Miscellaneous	3,769,383	3,769,383	1,088,861
Total Revenues	<u>53,432,974</u>	<u>53,282,516</u>	<u>52,983,791</u>
<b>EXPENDITURES</b>			
Current:			
General Government	24,456,397	24,292,902	21,251,468
Public Safety	22,005,496	22,005,496	20,219,171
Judicial	11,144,523	11,163,028	9,862,037
Health and Welfare	265,718	265,718	258,795
Debt Service:			
Principal	823,433	823,433	823,333
Interest	713,550	713,550	762,872
Capital Outlay	613,000	613,000	475,392
Total Expenditures	<u>60,022,117</u>	<u>59,877,127</u>	<u>53,653,068</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(6,589,143)	(6,594,611)	(669,277)
<b>OTHER FINANCING SOURCES</b>			
Capital Lease Proceeds	400,000	400,000	400,000
Net Transfers Between Funds	3,457,390	3,457,390	3,349,077
Total Other Financing Sources	<u>3,857,390</u>	<u>3,857,390</u>	<u>3,749,077</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (2,731,753)</u>	<u>\$ (2,737,221)</u>	3,079,800
Fund Balance - December 1, 2018			<u>13,951,675</u>
<b>FUND BALANCE - NOVEMBER 30, 2019</b>			<u>\$ 17,031,475</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE (DEFICIT) – BUDGET AND ACTUAL – COUNTY HEALTH FUND**  
**YEAR ENDED NOVEMBER 30, 2019**

	Original Budget	Final Amended Budget	Actual
<b>REVENUES</b>			
Property Taxes	\$ 1,650,044	\$ 1,642,747	\$ 1,647,886
Licenses and Permits	632,297	632,297	663,500
Fees, Fines, and Forfeitures	2,852,720	2,852,720	2,831,970
Intergovernmental	4,082,345	4,082,345	5,598,079
Interest	-	-	357
Miscellaneous	71,959	71,959	73,782
Total Revenues	9,289,365	9,282,068	10,815,574
<b>EXPENDITURES</b>			
Current:			
Health and Welfare	8,918,630	8,918,630	10,374,519
Debt Service:			
Principal	135,859	135,859	402,537
Interest and Fees	8,561	8,561	145,749
Capital Outlay	138,000	138,000	-
Total Expenditures	9,201,050	9,201,050	10,922,805
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	88,315	81,018	(107,231)
<b>OTHER FINANCING SOURCES</b>			
Net Transfers Between Funds	45,577	45,577	116,902
<b>CHANGE IN FUND BALANCE</b>	\$ 133,892	\$ 126,595	9,671
Fund Balance (Deficit) - December 1, 2018			(4,711,828)
<b>FUND BALANCE (DEFICIT) - NOVEMBER 30, 2019</b>			<b>\$ (4,702,157)</b>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE (DEFICIT) – BUDGET AND ACTUAL – PENSION CODE FUND**  
**YEAR ENDED NOVEMBER 30, 2019**

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property Taxes	\$ 4,960,924	\$ 4,928,243	\$ 4,943,520
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	14,772
Debt Service:			
Interest and Fees	-	-	28,293
Total Expenditures	<u>-</u>	<u>-</u>	<u>43,065</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	4,960,924	4,928,243	4,900,455
<b>OTHER FINANCING USES</b>			
Net Transfers Between Funds	<u>(4,960,924)</u>	<u>(4,960,924)</u>	<u>(4,663,986)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (32,681)</u>	236,469
Fund Balance (Deficit) - December 1, 2018			<u>(250,699)</u>
<b>FUND BALANCE (DEFICIT) - NOVEMBER 30, 2019</b>			<u>\$ (14,230)</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –**  
**BUDGET AND ACTUAL – COUNTY MOTOR FUEL TAX FUND**  
**YEAR ENDED NOVEMBER 30, 2019**

	Original Budget	Final Amended Budget	Actual
<b>REVENUES</b>			
Other Taxes	\$ 3,068,000	\$ 3,068,000	\$ 3,191,771
Intergovernmental	66,898	66,898	66,898
Interest	20,000	20,000	153,053
Miscellaneous	-	-	5,000
Total Revenues	3,154,898	3,154,898	3,416,722
<b>EXPENDITURES</b>			
Current:			
Highways and Roads	3,170,165	3,170,165	2,744,468
Total Expenditures	3,170,165	3,170,165	2,744,468
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(15,267)	(15,267)	672,254
<b>OTHER FINANCING USES</b>			
Net Transfers Between Funds	(475,000)	(475,000)	(475,000)
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (490,267)</u>	<u>\$ (490,267)</u>	197,254
Fund Balance - December 1, 2018			9,201,434
<b>FUND BALANCE - NOVEMBER 30, 2019</b>			<u>\$ 9,398,688</u>

**OTHER SUPPLEMENTARY INFORMATION**

**SANGAMON COUNTY, ILLINOIS  
COMBINING BALANCE SHEET – GENERAL FUND  
NOVEMBER 30, 2019**

<b>ASSETS</b>	General Account	Liability Insurance Account	Self-Insured Account	Bond Certificate Account	Highway Safety Project Fund	Landfill Water Project Fund	Intra-Activity Eliminations	Total General Fund
Cash and Short-Term Investments	\$ 340,088	\$ 930,474	\$ 2,366,565	\$ -	\$ -	\$ -	\$ -	\$ 3,637,127
Receivables, Net:								
Property Taxes	20,198,206	864,951	-	-	-	-	-	21,063,157
Other	3,413,356	-	-	-	-	-	-	3,413,356
Prepaid Contracts	95,345	-	-	-	-	-	-	95,345
Due from Other Funds	5,868,934	-	6,336,402	-	-	-	(216,377)	11,988,959
Due from Others	156,975	-	-	-	-	-	-	156,975
Due from Fiduciary Funds	296,676	-	-	-	-	-	-	296,676
<b>Total Assets</b>	<b>\$ 30,369,580</b>	<b>\$ 1,795,425</b>	<b>\$ 8,702,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (216,377)</b>	<b>\$ 40,651,595</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ 230,058	\$ 37,335	\$ 509,175	\$ -	\$ -	\$ -	\$ -	\$ 776,568
Accrued Wages	1,373,881	1,605	-	-	-	-	-	1,375,486
Due to Other Funds	-	-	-	4,923	133,500	77,954	(216,377)	-
Self-Insurance Payable	-	-	285,628	-	-	-	-	285,628
<b>Total Liabilities</b>	<b>1,603,939</b>	<b>38,940</b>	<b>794,803</b>	<b>4,923</b>	<b>133,500</b>	<b>77,954</b>	<b>(216,377)</b>	<b>2,437,682</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue	99,833	-	-	-	-	-	-	99,833
Subsequent Year's Property Tax	20,198,206	864,951	-	-	-	-	-	21,063,157
Escrow Payments and Bond Interest Subsidy Received	19,448	-	-	-	-	-	-	19,448
<b>Total Deferred Inflows of Resources</b>	<b>20,317,487</b>	<b>864,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,182,438</b>
<b>FUND BALANCE (DEFICIT)</b>								
Nonspendable	95,345	-	-	-	-	-	-	95,345
Committed	-	3,250,545	7,908,164	-	-	-	-	11,158,709
Unassigned	8,352,809	(2,359,011)	-	(4,923)	(133,500)	(77,954)	-	5,777,421
<b>Total Fund Balance (Deficit)</b>	<b>8,448,154</b>	<b>891,534</b>	<b>7,908,164</b>	<b>(4,923)</b>	<b>(133,500)</b>	<b>(77,954)</b>	<b>-</b>	<b>17,031,475</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 30,369,580</b>	<b>\$ 1,795,425</b>	<b>\$ 8,702,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (216,377)</b>	<b>\$ 40,651,595</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT) – GENERAL FUND**  
**YEAR ENDED NOVEMBER 30, 2019**

	General Account	Liability Insurance Account	Self-Insured Account	Bond Certificate Account	Highway Safety Project Fund	Landfill Water Project Fund	Intra-Activity Eliminations	Total General Fund
<b>REVENUES</b>								
Property Taxes	\$ 19,409,346	\$ 851,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,260,744
Licenses and Permits	339,870	-	-	-	-	-	-	339,870
Fees, Fines, and Forfeitures	5,639,076	245,577	-	-	-	-	-	5,884,653
Sales and Use Taxes	9,642,695	-	-	-	-	-	-	9,642,695
Other Taxes	4,771,914	-	-	-	-	-	-	4,771,914
Intergovernmental	4,019,408	63,586	-	-	-	-	-	4,082,994
Intergovernmental - Federal	433,731	-	-	-	-	-	-	433,731
Interest	950,631	67,682	203,641	356,967	-	-	-	1,578,921
Self-Funded Health Insurance	-	670,057	7,797,763	-	-	-	(3,568,412)	4,899,408
Miscellaneous	939,949	147,292	-	-	1,620	-	-	1,088,861
Total Revenues	46,146,620	2,045,592	8,001,404	356,967	1,620	-	(3,568,412)	52,983,791
<b>EXPENDITURES</b>								
Current:								
General Governmental	12,869,557	1,645,971	7,726,483	-	-	-	(990,543)	21,251,468
Public Safety	21,765,038	-	-	-	-	-	(1,545,867)	20,219,171
Judicial	10,894,039	-	-	-	-	-	(1,032,002)	9,862,037
Health and Welfare	258,795	-	-	-	-	-	-	258,795
Debt Service:								
Principal	308,333	-	-	515,000	-	-	-	823,333
Interest	8,784	61,167	-	689,757	3,164	-	-	762,872
Capital Outlay	475,392	-	-	-	-	-	-	475,392
Total Expenditures	46,579,938	1,707,138	7,726,483	1,204,757	3,164	-	(3,568,412)	53,653,068
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(433,318)	338,454	274,921	(847,790)	(1,544)	-	-	(669,277)
<b>OTHER FINANCING SOURCES (USES)</b>								
Capital Lease Proceeds	400,000	-	-	-	-	-	-	400,000
Transfers In	5,665,142	-	-	949,870	-	-	(1,887,928)	4,727,084
Transfers Out	(2,327,877)	(938,058)	-	-	-	-	1,887,928	(1,378,007)
Total Other Financing Sources (Uses)	3,737,265	(938,058)	-	949,870	-	-	-	3,749,077
<b>NET CHANGE IN FUND BALANCE</b>	3,303,947	(599,604)	274,921	102,080	(1,544)	-	-	3,079,800
Fund Balance (Deficit) - Beginning of Year	5,144,207	1,491,138	7,633,243	(107,003)	(131,956)	(77,954)	-	13,951,675
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	\$ 8,448,154	\$ 891,534	\$ 7,908,164	\$ (4,923)	\$ (133,500)	\$ (77,954)	\$ -	\$ 17,031,475

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND**  
**YEAR ENDED NOVEMBER 30, 2019**

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT</b>			
County General:			
Personnel	\$ 374,470	\$ 374,470	\$ 402,650
A.T.W. Pay	1,000	1,000	-
Contractual Services	54,550	54,550	55,765
Interest Allocation	1,000	1,000	-
Transfer to a Discretely Presented Component Unit	<u>380,000</u>	<u>380,000</u>	<u>407,956</u>
Total County General	811,020	811,020	866,371
Auditor:			
Personnel	333,218	333,218	343,989
Commodities	951	951	1,082
Contractual Services	7,881	7,881	2,607
Equipment Less than Capitalization Threshold	500	500	2,987
Total Auditor	<u>342,550</u>	<u>342,550</u>	<u>350,665</u>
County Board:			
Personnel	609,683	609,683	587,469
Commodities	1,425	1,425	2,470
Contractual Services	19,814	19,814	22,523
Equipment Less than Capitalization Threshold	903	903	693
Total County Board	<u>631,825</u>	<u>631,825</u>	<u>613,155</u>
Finance Miscellaneous:			
Personnel	214,121	214,121	120,301
Commodities	1,900	1,900	-
Contractual Services	1,593,045	1,429,550	942,612
Equipment Less than Capitalization Threshold	451	451	15,219
Total Finance Miscellaneous	<u>1,809,517</u>	<u>1,646,022</u>	<u>1,078,132</u>
Building and Grounds:			
Personnel	459,316	459,316	469,568
Commodities	177,400	177,400	223,502
Contractual Services	1,902,459	1,902,459	1,927,787
Equipment Less than Capitalization Threshold	52,000	52,000	28,578
Uniforms	6,000	6,000	4,917
Total Building and Grounds	<u>2,597,175</u>	<u>2,597,175</u>	<u>2,654,352</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Information Systems:			
Personnel	\$ 1,234,280	\$ 1,234,280	\$ 1,270,272
Commodities	6,770	6,770	15,713
Contractual Services	302,531	302,531	283,076
Equipment Less than Capitalization Threshold	14,134	14,134	4,881
Software Less than Capitalization Threshold	2,000	2,000	16,848
Total Information Systems	<u>1,559,715</u>	<u>1,559,715</u>	<u>1,590,790</u>
Election Fund:			
Personnel	394,275	394,275	382,215
Commodities	7,969	7,969	8,135
Contractual Services	826,934	826,934	563,632
Equipment Less than Capitalization Threshold	5,850	5,850	5,634
Total Election Fund	<u>1,235,028</u>	<u>1,235,028</u>	<u>959,616</u>
Central Service:			
Personnel	233,794	233,794	240,886
Commodities	22,563	22,563	65,691
Contractual Services	30,660	30,660	35,016
Equipment Less than Capitalization Threshold	-	-	3,444
Total Central Service	<u>287,017</u>	<u>287,017</u>	<u>345,037</u>
County Clerk:			
Personnel	446,524	446,524	428,234
Commodities	10,578	10,578	12,610
Contractual Services	32,284	32,284	43,908
Total County Clerk	<u>489,386</u>	<u>489,386</u>	<u>484,752</u>
Recorder:			
Personnel	540,675	540,675	546,395
Commodities	5,500	5,500	4,751
Contractual Services	20,103	20,103	9,602
Total Recorder	<u>566,278</u>	<u>566,278</u>	<u>560,748</u>
Treasurer:			
Personnel	666,571	666,571	643,144
Commodities	3,990	3,990	1,037
Contractual Services	12,541	12,541	50,881
Total Treasurer	<u>683,102</u>	<u>683,102</u>	<u>695,062</u>

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Supervisor of Assessments:			
Personnel	\$ 706,376	\$ 706,376	\$ 683,444
Commodities	7,221	7,221	2,951
Contractual Services	<u>52,035</u>	<u>52,035</u>	<u>66,247</u>
Total Supervisor of Assessments	765,632	765,632	752,642
Fleet Maintenance:			
Personnel	499,743	499,743	536,837
Commodities	25,200	25,200	25,603
Contractual Services	189,500	189,500	223,785
Equipment Less than Capitalization Threshold	-	-	425
Total Fleet Maintenance	<u>714,443</u>	<u>714,443</u>	<u>786,650</u>
Regional Office of Education:			
Personnel	294,310	294,310	291,998
Commodities	2,816	2,816	975
Contractual Services	<u>45,750</u>	<u>45,750</u>	<u>35,042</u>
Total Regional Office of Education	342,876	342,876	328,015
Insurance Liability:			
Personnel	213,701	213,701	191,075
Commodities	10,000	10,000	-
Contractual Services	1,548,050	1,548,050	1,451,829
Equipment Less than Capitalization Threshold	<u>10,000</u>	<u>10,000</u>	<u>3,067</u>
Total Insurance Liability	1,781,751	1,781,751	1,645,971
Self-Insured:			
Self-Funded Health Insurance	9,521,082	9,521,082	7,726,483
State Stamp Purchase	<u>700,000</u>	<u>700,000</u>	<u>803,570</u>
Total General Government	24,838,397	24,674,902	22,242,011

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>PUBLIC SAFETY</b>			
Sheriff:			
Personnel	\$ 17,743,708	\$ 17,743,708	\$ 17,503,034
Commodities	638,088	638,088	588,882
Contractual Services	1,482,050	1,482,050	1,478,388
Annual Funding Contribution Provided to SCCDS	1,842,203	1,842,203	1,842,203
Equipment Less than Capitalization Threshold	29,784	29,784	59,691
Uniforms	47,005	47,005	43,131
Total Sheriff	<u>21,782,838</u>	<u>21,782,838</u>	<u>21,515,329</u>
Office of Emergency Management:			
Personnel	132,165	132,165	163,115
Commodities	450	450	-
Contractual Services	89,453	89,453	83,524
Equipment Less than Capitalization Threshold	590	590	3,070
Total Office of Emergency Management	<u>222,658</u>	<u>222,658</u>	<u>249,709</u>
Total Public Safety	22,005,496	22,005,496	21,765,038
<b>JUDICIAL</b>			
Circuit Court:			
Personnel	121,205	121,205	131,401
Contractual Services	234,330	234,330	330,851
Total Circuit Court	<u>355,535</u>	<u>355,535</u>	<u>462,252</u>
Public Defender:			
Personnel	1,054,106	1,054,106	1,043,141
Commodities	3,769	3,769	8,709
Contractual Services	69,166	69,166	50,560
Equipment Less than Capitalization Threshold	-	-	7,159
Total Public Defender	<u>1,127,041</u>	<u>1,127,041</u>	<u>1,109,569</u>

**SANGAMON COUNTY, ILLINOIS  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019**

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures</u>
<b>JUDICIAL (CONTINUED)</b>			
Coroner:			
Personnel	\$ 330,498	\$ 330,498	\$ 332,109
Commodities	2,962	2,962	9,172
Contractual Services	<u>290,340</u>	<u>290,340</u>	<u>351,308</u>
Total Coroner	623,800	623,800	692,589
Deputy Merit Commission:			
Personnel	9,201	9,201	9,703
Contractual Services	<u>5,437</u>	<u>5,437</u>	<u>1,261</u>
Total Deputy Merit Commission	14,638	14,638	10,964
Court Services:			
Personnel	2,428,185	2,444,852	2,351,786
Commodities	8,650	9,218	8,837
Contractual Services	397,115	397,385	282,914
Equipment Less than Capitalization Threshold	<u>4,585</u>	<u>5,585</u>	<u>5,512</u>
Total Court Services	2,838,535	2,857,040	2,649,049
Circuit Clerk:			
Personnel	2,551,124	2,551,124	2,593,796
Commodities	-	-	19,324
Contractual Services	64,422	64,422	53,247
Equipment Less than Capitalization Threshold	<u>-</u>	<u>-</u>	<u>6,116</u>
Total Circuit Clerk	2,615,546	2,615,546	2,672,483
State's Attorney:			
Personnel	3,464,416	3,464,416	3,170,725
Commodities	10,000	10,000	23,117
Contractual Services	<u>95,012</u>	<u>95,012</u>	<u>103,291</u>
Total State's Attorney	<u>3,569,428</u>	<u>3,569,428</u>	<u>3,297,133</u>
Total Judicial	11,144,523	11,163,028	10,894,039

**SANGAMON COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – GENERAL FUND (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures</u>
<b>HEALTH AND WELFARE</b>			
Building/Zoning:			
Personnel	\$ 240,475	\$ 240,475	\$ 240,626
Commodities	2,400	2,400	3,337
Contractual Services	20,843	20,843	8,405
Equipment Less than Capitalization Threshold	2,000	2,000	6,427
Total Health and Welfare	<u>265,718</u>	<u>265,718</u>	<u>258,795</u>
<b>DEBT SERVICE</b>			
Principal	823,433	823,433	823,333
Interest	713,550	713,550	762,872
Total Debt Service	<u>1,536,983</u>	<u>1,536,983</u>	<u>1,586,205</u>
<b>CAPITAL OUTLAY</b>			
General and Administrative	560,000	560,000	432,803
Public Safety	52,000	52,000	42,589
Total Capital Outlay	<u>612,000</u>	<u>612,000</u>	<u>475,392</u>
 Total Expenditures, Budgetary Basis	 <u>\$ 60,403,117</u>	 <u>\$ 60,258,127</u>	 57,221,480
<b>RECONCILIATION TO GAAP BASIS</b>			
Elimination of Self-Funded Health and Workers' Compensation Insurance			<u>(3,568,412)</u>
 Total Expenditures, GAAP Basis			 <u>\$ 53,653,068</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2019**

	Special Revenue						
	Child Advocacy Fund	Circuit Clerk Operation and Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	
<b>ASSETS</b>							
Cash and Short-Term Investments	\$ 185,288	\$ 133,821	\$ -	\$ 3	\$ 123,240	\$ 3,747,586	\$ 2,184,583
Receivables, Net:							
Property Taxes	129,097	-	-	-	-	447,537	1,760,025
Other	100,408	-	1,469,700	-	-	-	-
Due from Fiduciary Funds	1,690	7,987	-	-	-	-	-
Inventories	-	-	-	-	-	-	214,120
	<u>\$ 416,483</u>	<u>\$ 141,808</u>	<u>\$ 1,469,700</u>	<u>\$ 3</u>	<u>\$ 123,240</u>	<u>\$ 4,195,123</u>	<u>\$ 4,158,728</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>							
<b>LIABILITIES</b>							
Accounts Payable and Accrued Expenses	\$ 1,121	\$ 959	\$ 313	\$ -	\$ -	\$ 33,862	\$ 24,070
Accrued Wages	9,400	-	8,747	-	1,888	1,316	17,003
Due to Other Funds	-	-	271,693	-	-	-	-
Total Liabilities	<u>10,521</u>	<u>959</u>	<u>280,753</u>	<u>-</u>	<u>1,888</u>	<u>35,178</u>	<u>41,073</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	-	-	371,280	-	-	-	-
Subsequent Year's Property Tax	129,097	-	-	-	-	447,537	1,760,025
Total Deferred Inflows of Resources	<u>129,097</u>	<u>-</u>	<u>371,280</u>	<u>-</u>	<u>-</u>	<u>447,537</u>	<u>1,760,025</u>
<b>FUND BALANCE (DEFICIT)</b>							
Nonspendable	-	-	-	-	-	-	214,120
Restricted	276,865	140,849	817,667	3	121,352	3,712,408	2,143,510
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>276,865</u>	<u>140,849</u>	<u>817,667</u>	<u>3</u>	<u>121,352</u>	<u>3,712,408</u>	<u>2,357,630</u>
	<u>\$ 416,483</u>	<u>\$ 141,808</u>	<u>\$ 1,469,700</u>	<u>\$ 3</u>	<u>\$ 123,240</u>	<u>\$ 4,195,123</u>	<u>\$ 4,158,728</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 416,483</u>	<u>\$ 141,808</u>	<u>\$ 1,469,700</u>	<u>\$ 3</u>	<u>\$ 123,240</u>	<u>\$ 4,195,123</u>	<u>\$ 4,158,728</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Special Revenue							
	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund	Help America Vote Fund
<b>ASSETS</b>								
Cash and Short-Term Investments	\$ 209,336	\$ -	\$ 511,240	\$ 92,427	\$ 65,034	\$ 113,937	\$ 370,057	\$ -
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	-	27,827	-	-	-	2,878	-
Due from Fiduciary Funds	32,915	3,584	-	32,026	106	7,331	-	-
Inventories	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 242,251</b>	<b>\$ 3,584</b>	<b>\$ 539,067</b>	<b>\$ 124,453</b>	<b>\$ 65,140</b>	<b>\$ 121,268</b>	<b>\$ 372,935</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ 1,655	\$ -	\$ -	\$ 2,445	\$ -	\$ -	\$ 2,232	\$ -
Accrued Wages	1,083	20,587	-	5,827	-	-	3,282	-
Due to Other Funds	-	4,473,256	-	-	-	-	-	6,594
<b>Total Liabilities</b>	<b>2,738</b>	<b>4,493,843</b>	<b>-</b>	<b>8,272</b>	<b>-</b>	<b>-</b>	<b>5,514</b>	<b>6,594</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (DEFICIT)</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	239,513	-	539,067	116,181	65,140	121,268	367,421	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	(4,490,259)	-	-	-	-	-	(6,594)
<b>Total Fund Balance (Deficit)</b>	<b>239,513</b>	<b>(4,490,259)</b>	<b>539,067</b>	<b>116,181</b>	<b>65,140</b>	<b>121,268</b>	<b>367,421</b>	<b>(6,594)</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 242,251</b>	<b>\$ 3,584</b>	<b>\$ 539,067</b>	<b>\$ 124,453</b>	<b>\$ 65,140</b>	<b>\$ 121,268</b>	<b>\$ 372,935</b>	<b>\$ -</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Special Revenue					
	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Juvenile Law Library Fund	Local Law Enforcement Block Grant Fund
<b>ASSETS</b>						
Cash and Short-Term Investments	\$ 43,009	\$ 15,601	\$ -	\$ 14,951	\$ 313,173	\$ -
Receivables, Net:						
Property Taxes	-	-	520,692	-	-	-
Other	1,200	-	440,386	-	-	-
Due from Fiduciary Funds	-	250	-	270	15,981	-
Inventories	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 44,209</u>	<u>\$ 15,851</u>	<u>\$ 961,078</u>	<u>\$ 15,221</u>	<u>\$ 329,154</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>						
<b>LIABILITIES</b>						
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ 5,519	\$ -	\$ 242	\$ -
Accrued Wages	-	-	34,584	-	1,618	-
Due to Other Funds	-	-	1,185,701	-	-	30,039
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,225,804</u>	<u>-</u>	<u>1,860</u>	<u>30,039</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue	-	-	106,088	-	-	-
Subsequent Year's Property Tax	-	-	520,692	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>626,780</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT)</b>						
Nonspendable	-	-	-	-	-	-
Restricted	44,209	15,851	-	15,221	327,294	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	(891,506)	-	-	(30,039)
Total Fund Balance (Deficit)	<u>44,209</u>	<u>15,851</u>	<u>(891,506)</u>	<u>15,221</u>	<u>327,294</u>	<u>(30,039)</u>
	<u>\$ 44,209</u>	<u>\$ 15,851</u>	<u>\$ 961,078</u>	<u>\$ 15,221</u>	<u>\$ 329,154</u>	<u>\$ -</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 44,209</u>	<u>\$ 15,851</u>	<u>\$ 961,078</u>	<u>\$ 15,221</u>	<u>\$ 329,154</u>	<u>\$ -</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Special Revenue							
	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund
<b>ASSETS</b>								
Cash and Short-Term Investments	\$ 18,197	\$ 6,121,013	\$ 69,415	\$ 49,608	\$ 203,645	\$ 103,221	\$ 889,717	\$ 584,120
Receivables, Net:								
Property Taxes	-	1,170,481	-	-	-	-	-	-
Other	-	-	-	-	5,000	-	392	5,630
Due from Fiduciary Funds	-	-	-	-	-	-	6,099	-
Inventories	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 18,197</u></b>	<b><u>\$ 7,291,494</u></b>	<b><u>\$ 69,415</u></b>	<b><u>\$ 49,608</u></b>	<b><u>\$ 208,645</u></b>	<b><u>\$ 103,221</u></b>	<b><u>\$ 896,208</u></b>	<b><u>\$ 589,750</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ -	\$ 59,931	\$ -	\$ -	\$ -	\$ -	\$ 1,821	\$ -
Accrued Wages	407	1,690	-	-	-	-	-	1,192
Due to Other Funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>407</u></b>	<b><u>61,621</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,821</u></b>	<b><u>1,192</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Year's Property Tax	-	1,170,481	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>1,170,481</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCE (DEFICIT)</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	17,790	6,059,392	69,415	49,608	208,645	103,221	894,387	588,558
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b><u>17,790</u></b>	<b><u>6,059,392</u></b>	<b><u>69,415</u></b>	<b><u>49,608</u></b>	<b><u>208,645</u></b>	<b><u>103,221</u></b>	<b><u>894,387</u></b>	<b><u>588,558</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b><u>\$ 18,197</u></b>	<b><u>\$ 7,291,494</u></b>	<b><u>\$ 69,415</u></b>	<b><u>\$ 49,608</u></b>	<b><u>\$ 208,645</u></b>	<b><u>\$ 103,221</u></b>	<b><u>\$ 896,208</u></b>	<b><u>\$ 589,750</u></b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Special Revenue							
	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Drug Court Fund	States Attorney Federal Nonforfeiture Fund	States Attorney Record Automation Fund
<b>ASSETS</b>								
Cash and Short-Term Investments	\$ 717,229	\$ 1,069,358	\$ 18,046	\$ 19,231	\$ 113,484	\$ 373,027	\$ 15,805	\$ 57,309
Receivables, Net:								
Property Taxes	-	-	-	223,768	-	-	-	-
Other	-	198,914	-	500	-	-	-	-
Due from Fiduciary Funds	-	-	-	-	-	494	-	1,001
Inventories	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 717,229</b>	<b>\$ 1,268,272</b>	<b>\$ 18,046</b>	<b>\$ 243,499</b>	<b>\$ 113,484</b>	<b>\$ 373,521</b>	<b>\$ 15,805</b>	<b>\$ 58,310</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ 298	\$ 83,502	\$ -	\$ 2,582	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	-	-	3,039	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>298</b>	<b>83,502</b>	<b>-</b>	<b>5,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Year's Property Tax	-	-	-	223,768	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>223,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (DEFICIT)</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	716,931	1,184,770	18,046	14,110	113,484	373,521	15,805	58,310
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>716,931</b>	<b>1,184,770</b>	<b>18,046</b>	<b>14,110</b>	<b>113,484</b>	<b>373,521</b>	<b>15,805</b>	<b>58,310</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 717,229</b>	<b>\$ 1,268,272</b>	<b>\$ 18,046</b>	<b>\$ 243,499</b>	<b>\$ 113,484</b>	<b>\$ 373,521</b>	<b>\$ 15,805</b>	<b>\$ 58,310</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Special Revenue		Capital Projects				Total
	SMART Fund	Bond Certificate Fund	Capital Improvement Replacement Fund	Long Range Planning Fund	Revolving Engineering Fund	Tax Research Fund	
<b>ASSETS</b>							
Cash and Short-Term Investments	\$ -	\$ 110,785	\$ 38,979	\$ 2,317,220	\$ 195,756	\$ 87,489	\$ 21,295,940
Receivables, Net:							
Property Taxes	-	1,313,290	-	-	-	-	5,564,890
Other	218,514	-	-	-	-	-	2,471,349
Due from Fiduciary Funds	-	-	-	-	-	-	109,734
Inventories	-	-	-	-	-	-	214,120
<b>Total Assets</b>	<b>\$ 218,514</b>	<b>\$ 1,424,075</b>	<b>\$ 38,979</b>	<b>\$ 2,317,220</b>	<b>\$ 195,756</b>	<b>\$ 87,489</b>	<b>\$ 29,656,033</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>							
<b>LIABILITIES</b>							
Accounts Payable and Accrued Expenses	\$ 93	\$ -	\$ -	\$ 152,164	\$ -	\$ -	\$ 372,809
Accrued Wages	6,247	-	-	-	-	-	117,910
Due to Other Funds	138,512	-	-	-	-	-	6,105,795
<b>Total Liabilities</b>	<b>144,852</b>	<b>-</b>	<b>-</b>	<b>152,164</b>	<b>-</b>	<b>-</b>	<b>6,596,514</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	76,241	-	-	-	-	-	553,609
Subsequent Year's Property Tax	-	1,313,290	-	-	-	-	5,564,890
<b>Total Deferred Inflows of Resources</b>	<b>76,241</b>	<b>1,313,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,118,499</b>
<b>FUND BALANCE (DEFICIT)</b>							
Nonspendable	-	-	-	-	-	-	214,120
Restricted	-	110,785	-	-	-	-	19,660,597
Assigned	-	-	38,979	2,165,056	195,756	87,489	2,487,280
Unassigned	(2,579)	-	-	-	-	-	(5,420,977)
<b>Total Fund Balance (Deficit)</b>	<b>(2,579)</b>	<b>110,785</b>	<b>38,979</b>	<b>2,165,056</b>	<b>195,756</b>	<b>87,489</b>	<b>16,941,020</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 218,514</b>	<b>\$ 1,424,075</b>	<b>\$ 38,979</b>	<b>\$ 2,317,220</b>	<b>\$ 195,756</b>	<b>\$ 87,489</b>	<b>\$ 29,656,033</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue						
	Child Advocacy Fund	Circuit Clerk Operation and Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Highway Fund
<b>REVENUES</b>							
Property Taxes	\$ 127,090	\$ -	\$ -	\$ -	\$ -	\$ 440,550	\$ 1,732,561
Licenses and Permits	-	-	-	-	3,620	-	-
Fees, Fines, and Forfeitures	111,305	72,838	-	-	76,030	-	11,838
Other Taxes	-	-	-	-	-	-	-
Intergovernmental	148,841	-	732,271	-	4,412	-	-
Intergovernmental - Federal	275,228	-	4,272,531	-	-	-	-
Interest	4,190	2,706	2,919	-	2,659	88,933	37,965
Miscellaneous	1,528	213	359,875	-	19,262	74,075	73,641
Total Revenues	<u>668,182</u>	<u>75,757</u>	<u>5,367,596</u>	<u>-</u>	<u>105,983</u>	<u>603,558</u>	<u>1,856,005</u>
<b>EXPENDITURES</b>							
Current:							
General Governmental	-	-	-	-	-	-	-
Public Safety	-	-	-	-	81,986	-	-
Judicial	-	40,643	-	-	-	-	-
Health and Welfare	612,076	-	4,685,446	-	-	-	-
Highway and Roads	-	-	-	-	-	458,875	1,729,433
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	24,000	-	-	-	5,080	-	344,044
Total Expenditures	<u>636,076</u>	<u>40,643</u>	<u>4,685,446</u>	<u>-</u>	<u>87,066</u>	<u>458,875</u>	<u>2,073,477</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	32,106	35,114	682,150	-	18,917	144,683	(217,472)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	528,487
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>528,487</u>
<b>NET CHANGE IN FUND BALANCE</b>	32,106	35,114	682,150	-	18,917	144,683	311,015
Fund Balance (Deficit) - Beginning of Year	<u>244,759</u>	<u>105,735</u>	<u>135,517</u>	<u>3</u>	<u>102,435</u>	<u>3,567,725</u>	<u>2,046,615</u>
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	<u>\$ 276,865</u>	<u>\$ 140,849</u>	<u>\$ 817,667</u>	<u>\$ 3</u>	<u>\$ 121,352</u>	<u>\$ 3,712,408</u>	<u>\$ 2,357,630</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue							
	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund	Help America Vote Fund
<b>REVENUES</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Fees, Fines, and Forfeitures	425,962	568,626	-	443,428	8,461	61,836	500,682	-
Other Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	34,898
Intergovernmental - Federal	-	-	-	-	-	-	-	-
Interest	3,470	-	9,364	2,683	1,553	3,521	9,061	-
Miscellaneous	2,456	-	-	-	-	-	-	-
Total Revenues	<u>431,888</u>	<u>568,626</u>	<u>9,364</u>	<u>446,111</u>	<u>10,014</u>	<u>65,357</u>	<u>509,743</u>	<u>34,898</u>
<b>EXPENDITURES</b>								
Current:								
General Governmental	-	-	-	-	-	-	452,191	2,050
Public Safety	-	1,031,920	-	-	5,153	-	-	-
Judicial	367,459	-	-	495,202	-	133,740	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	101,857	-	-	-	-	-	-
Capital Outlay	41,081	-	-	-	-	-	9,500	34,898
Total Expenditures	<u>408,540</u>	<u>1,133,777</u>	<u>-</u>	<u>495,202</u>	<u>5,153</u>	<u>133,740</u>	<u>461,691</u>	<u>36,948</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	23,348	(565,151)	9,364	(49,091)	4,861	(68,383)	48,052	(2,050)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	23,348	(565,151)	9,364	(49,091)	4,861	(68,383)	48,052	(2,050)
Fund Balance (Deficit) - Beginning of Year	<u>216,165</u>	<u>(3,925,108)</u>	<u>529,703</u>	<u>165,272</u>	<u>60,279</u>	<u>189,651</u>	<u>319,369</u>	<u>(4,544)</u>
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	<u>\$ 239,513</u>	<u>\$ (4,490,259)</u>	<u>\$ 539,067</u>	<u>\$ 116,181</u>	<u>\$ 65,140</u>	<u>\$ 121,268</u>	<u>\$ 367,421</u>	<u>\$ (6,594)</u>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue					
	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Juvenile Law Library Fund	Local Law Enforcement Block Grant Fund
<b>REVENUES</b>						
Property Taxes	\$ -	\$ -	\$ 512,563	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-
Fees, Fines, and Forfeitures	117,750	1,125	3,625	1,665	215,727	-
Other Taxes	-	-	-	-	-	-
Intergovernmental	-	-	1,208,199	-	-	-
Intergovernmental - Federal	-	-	-	-	-	-
Interest	1,216	352	-	333	7,648	-
Miscellaneous	-	-	762	-	-	-
<b>Total Revenues</b>	<b>118,966</b>	<b>1,477</b>	<b>1,725,149</b>	<b>1,998</b>	<b>223,375</b>	<b>-</b>
<b>EXPENDITURES</b>						
Current:						
General Governmental	-	-	-	-	-	-
Public Safety	264,871	-	2,059,401	-	-	-
Judicial	-	-	-	-	257,989	-
Health and Welfare	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	27,520	-	-	808
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>264,871</b>	<b>-</b>	<b>2,086,921</b>	<b>-</b>	<b>257,989</b>	<b>808</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(145,905)</b>	<b>1,477</b>	<b>(361,772)</b>	<b>1,998</b>	<b>(34,614)</b>	<b>(808)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	593,953	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>593,953</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(145,905)</b>	<b>1,477</b>	<b>232,181</b>	<b>1,998</b>	<b>(34,614)</b>	<b>(808)</b>
Fund Balance (Deficit) - Beginning of Year	190,114	14,374	(1,123,687)	13,223	361,908	(29,231)
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	<b>\$ 44,209</b>	<b>\$ 15,851</b>	<b>\$ (891,506)</b>	<b>\$ 15,221</b>	<b>\$ 327,294</b>	<b>\$ (30,039)</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue							
	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	
<b>REVENUES</b>								
Property Taxes	\$ -	\$ 1,152,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Fees, Fines, and Forfeitures	49,872	-	9,694	10,823	-	-	202,563	318,160
Other Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	35,313	235,421	-	-
Intergovernmental - Federal	-	-	-	-	-	-	-	-
Interest	512	134,655	1,606	1,014	4,572	2,001	20,170	12,492
Miscellaneous	-	300,223	-	3,640	-	-	-	-
<b>Total Revenues</b>	<b>50,384</b>	<b>1,587,095</b>	<b>11,300</b>	<b>15,477</b>	<b>39,885</b>	<b>237,422</b>	<b>222,733</b>	<b>330,652</b>
<b>EXPENDITURES</b>								
Current:								
General Governmental	-	-	-	-	-	-	-	288,554
Public Safety	-	-	10,000	8,219	15,132	216,860	-	-
Judicial	45,843	-	-	-	-	-	39,222	-
Health and Welfare	-	-	-	-	-	-	-	-
Highway and Roads	-	107,095	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	19,299	-
Interest	-	-	-	-	-	-	683	-
Capital Outlay	-	432,025	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>45,843</b>	<b>539,120</b>	<b>10,000</b>	<b>8,219</b>	<b>15,132</b>	<b>216,860</b>	<b>59,204</b>	<b>288,554</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>4,541</b>	<b>1,047,975</b>	<b>1,300</b>	<b>7,258</b>	<b>24,753</b>	<b>20,562</b>	<b>163,529</b>	<b>42,098</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(100,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,541</b>	<b>1,047,975</b>	<b>1,300</b>	<b>7,258</b>	<b>24,753</b>	<b>20,562</b>	<b>63,529</b>	<b>42,098</b>
Fund Balance (Deficit) - Beginning of Year	13,249	5,011,417	68,115	42,350	183,892	82,659	830,858	546,460
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	<b>\$ 17,790</b>	<b>\$ 6,059,392</b>	<b>\$ 69,415</b>	<b>\$ 49,608</b>	<b>\$ 208,645</b>	<b>\$ 103,221</b>	<b>\$ 894,387</b>	<b>\$ 588,558</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue							
	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Drug Court Fund	States Attorney Federal Nonforfeiture Fund	States Attorney Record Automation Fund
<b>REVENUES</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ 220,275	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Fees, Fines, and Forfeitures	107,735	-	-	-	32,410	47,564	-	17,931
Other Taxes	-	1,650,306	-	-	-	-	-	-
Intergovernmental	-	-	199,261	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-	-	-	-
Interest	15,482	30,759	1,501	-	2,623	8,047	372	1,618
Miscellaneous	200	-	-	650	-	-	-	-
<b>Total Revenues</b>	<b>123,417</b>	<b>1,681,065</b>	<b>200,762</b>	<b>220,925</b>	<b>35,033</b>	<b>55,611</b>	<b>372</b>	<b>19,549</b>
<b>EXPENDITURES</b>								
Current:								
General Governmental	53,423	-	-	-	31,146	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	29,429
Health and Welfare	-	-	-	251,563	-	-	-	-
Highway and Roads	-	1,803,291	199,261	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	185	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>53,423</b>	<b>1,803,291</b>	<b>199,261</b>	<b>251,748</b>	<b>31,146</b>	<b>-</b>	<b>-</b>	<b>29,429</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>69,994</b>	<b>(122,226)</b>	<b>1,501</b>	<b>(30,823)</b>	<b>3,887</b>	<b>55,611</b>	<b>372</b>	<b>(9,880)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	44,054	-	-	-	-
Transfers Out	-	(53,487)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(53,487)</b>	<b>-</b>	<b>44,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>69,994</b>	<b>(175,713)</b>	<b>1,501</b>	<b>13,231</b>	<b>3,887</b>	<b>55,611</b>	<b>372</b>	<b>(9,880)</b>
Fund Balance (Deficit) - Beginning of Year	646,937	1,360,483	16,545	879	109,597	317,910	15,433	68,190
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	<b>\$ 716,931</b>	<b>\$ 1,184,770</b>	<b>\$ 18,046</b>	<b>\$ 14,110</b>	<b>\$ 113,484</b>	<b>\$ 373,521</b>	<b>\$ 15,805</b>	<b>\$ 58,310</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE (DEFICIT) – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue		Capital Projects				Total
	SMART Fund	Bond Certificate Fund	Capital Improvement Replacement Fund	Long Range Planning Fund	Revolving Engineering Fund	Tax Research Fund	
<b>REVENUES</b>							
Property Taxes	\$ -	\$ 1,359,534	\$ -	\$ -	\$ -	\$ -	\$ 5,544,790
Licenses and Permits	-	-	-	-	-	-	3,620
Fees, Fines, and Forfeitures	20,955	-	-	-	-	4,050	3,442,655
Other Taxes	-	-	-	-	-	-	1,650,306
Intergovernmental	459,555	-	-	-	-	-	3,058,171
Intergovernmental - Federal	213,054	-	-	-	-	-	4,760,813
Interest	-	-	919	60,915	6,119	1,978	485,928
Miscellaneous	-	-	-	-	6,668	1,345	844,538
Total Revenues	693,564	1,359,534	919	60,915	12,787	7,373	19,790,821
<b>EXPENDITURES</b>							
Current:							
General Governmental	597,097	-	-	591,249	-	720	2,016,430
Public Safety	-	-	-	-	-	-	3,693,542
Judicial	-	-	-	-	-	-	1,409,527
Health and Welfare	-	-	-	-	-	-	5,549,085
Highway and Roads	-	-	-	-	116,122	-	4,414,077
Debt Service:							
Principal	-	1,105,000	-	-	-	-	1,124,299
Interest	3,687	148,344	-	-	-	-	283,084
Capital Outlay	-	-	-	348,589	-	-	1,239,217
Total Expenditures	600,784	1,253,344	-	939,838	116,122	720	19,729,261
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	92,780	106,190	919	(878,923)	(103,335)	6,653	61,560
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	660,000	-	-	1,826,494
Transfers Out	-	-	-	-	-	-	(153,487)
Total Other Financing Sources (Uses)	-	-	-	660,000	-	-	1,673,007
<b>NET CHANGE IN FUND BALANCE</b>	92,780	106,190	919	(218,923)	(103,335)	6,653	1,734,567
Fund Balance (Deficit) - Beginning of Year	(95,359)	4,595	38,060	2,383,979	299,091	80,836	15,206,453
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	\$ (2,579)	\$ 110,785	\$ 38,979	\$ 2,165,056	\$ 195,756	\$ 87,489	\$ 16,941,020

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS**  
**NOVEMBER 30, 2019**

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	CIEG Fund	Circuit Clerk Fund	Comp Analysis Fund
<b>ASSETS</b>								
Cash and Short-Term Investments	\$ 233,018	\$ 39,289	\$ 893	\$ 58,367	\$ -	\$ 59,776	\$ 2,899,591	\$ 4,159
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,739	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	817,407	-
Municipal Bonds	-	-	-	-	-	-	1,204,074	-
<b>Total Assets</b>	<b>\$ 233,018</b>	<b>\$ 39,289</b>	<b>\$ 893</b>	<b>\$ 58,367</b>	<b>\$ -</b>	<b>\$ 59,776</b>	<b>\$ 4,922,811</b>	<b>\$ 4,159</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255	\$ -	\$ -
Bond Deposits	233,018	-	-	-	-	-	3,627,527	-
Due to (from) County	-	-	-	-	-	-	407,881	-
Trust Funds Due to (from) Others	-	39,289	893	58,367	-	58,521	887,403	4,159
<b>Total Liabilities</b>	<b>233,018</b>	<b>39,289</b>	<b>893</b>	<b>58,367</b>	<b>-</b>	<b>59,776</b>	<b>4,922,811</b>	<b>4,159</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 233,018</b>	<b>\$ 39,289</b>	<b>\$ 893</b>	<b>\$ 58,367</b>	<b>\$ -</b>	<b>\$ 59,776</b>	<b>\$ 4,922,811</b>	<b>\$ 4,159</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Condemnations Fund	Extension Education Fund	Laketown SSA Fund	Real Estate Tax Agent Tax-Deed Fund	Pooled Cash Clearing Fund	Real Estate Tax Overpayments Fund	Real Estate Sale in Error Fund	Real Estate Tax Objection Fund
<b>ASSETS</b>								
Cash and Short-Term Investments	\$ 3,600	\$ 208,519	\$ 32,872	\$ 44,038	\$ 761,678	\$ 417,393	\$ 500,000	\$ 662,526
Receivables, Net:								
Property Taxes	-	180,000	8,274	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	-	-
Municipal Bonds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,600</b>	<b>\$ 388,519</b>	<b>\$ 41,146</b>	<b>\$ 44,038</b>	<b>\$ 761,678</b>	<b>\$ 417,393</b>	<b>\$ 500,000</b>	<b>\$ 662,526</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ 3,600	\$ -	\$ -	\$ -	\$ 761,678	\$ 417,393	\$ -	\$ 662,526
Bond Deposits	-	-	-	-	-	-	-	-
Due to (from) County	-	-	-	-	-	-	-	-
Trust Funds Due to (from) Others	-	208,519	32,872	44,038	-	-	500,000	-
<b>Total Liabilities</b>	<b>3,600</b>	<b>208,519</b>	<b>32,872</b>	<b>44,038</b>	<b>761,678</b>	<b>417,393</b>	<b>500,000</b>	<b>662,526</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Subsequent Year's Property Tax	-	180,000	8,274	-	-	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 3,600</b>	<b>\$ 388,519</b>	<b>\$ 41,146</b>	<b>\$ 44,038</b>	<b>\$ 761,678</b>	<b>\$ 417,393</b>	<b>\$ 500,000</b>	<b>\$ 662,526</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Rescue Squad Fund	RHSP Surcharge Fund	Sheriff Foreclosure Sale Fund	Sheriff Honor Guard Fund	Sheriff Tac Team Fund	Sheriff Prisoner Welfare Fund	Sheriff Crime Prevention Fund	Current Year Real Estate Tax Levy Fund
<b>ASSETS</b>								
Cash and Short-Term Investments	\$ 23,470	\$ 48,863	\$ 329,103	\$ 10,064	\$ -	\$ 710,200	\$ 14,053	\$ -
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	1,404	-	-	-	-	-	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	-	-
Municipal Bonds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 23,470</b>	<b>\$ 50,267</b>	<b>\$ 329,103</b>	<b>\$ 10,064</b>	<b>\$ -</b>	<b>\$ 710,200</b>	<b>\$ 14,053</b>	<b>\$ -</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ 160,714	\$ -	\$ -	\$ 15,293	\$ -	\$ -
Bond Deposits	-	-	-	-	-	-	-	-
Due to (from) County	-	-	(46,216)	-	-	-	-	-
Trust Funds Due to (from) Others	23,470	50,267	214,605	10,064	-	694,907	14,053	-
<b>Total Liabilities</b>	<b>23,470</b>	<b>50,267</b>	<b>329,103</b>	<b>10,064</b>	<b>-</b>	<b>710,200</b>	<b>14,053</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 23,470</b>	<b>\$ 50,267</b>	<b>\$ 329,103</b>	<b>\$ 10,064</b>	<b>\$ -</b>	<b>\$ 710,200</b>	<b>\$ 14,053</b>	<b>\$ -</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

	Real Estate Penalty Fund	Sheriff's K-9 Fund	Sheriff Out of County Bond Fund	Sheriff Seized Funds Held Fund	Sheriff Soda Fund	Tax Redemptions Fund	Unknown Heirs Fund	CIEG Federal Forfeiture Fund
<b>ASSETS</b>								
Cash and Short-Term Investments	\$ -	\$ 4,884	\$ 322,116	\$ -	\$ 6,351	\$ 693,702	\$ 12,348	\$ 390,917
Receivables, Net:								
Property Taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Long-Term Investments:								
Government Bonds	-	-	-	-	-	-	-	-
Municipal Bonds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 4,884</b>	<b>\$ 322,116</b>	<b>\$ -</b>	<b>\$ 6,351</b>	<b>\$ 693,702</b>	<b>\$ 12,348</b>	<b>\$ 390,917</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>								
<b>LIABILITIES</b>								
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ 1,375	\$ 2,639	\$ -	\$ 651,250	\$ 12,348	\$ 2,366
Bond Deposits	-	-	-	-	-	-	-	-
Due to (from) County	-	-	(1,471)	46,216	-	-	-	-
Trust Funds Due to (from) Others	-	4,884	322,212	(48,855)	6,351	42,452	-	388,551
<b>Total Liabilities</b>	<b>-</b>	<b>4,884</b>	<b>322,116</b>	<b>-</b>	<b>6,351</b>	<b>693,702</b>	<b>12,348</b>	<b>390,917</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Subsequent Year's Property Tax	-	-	-	-	-	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ -</b>	<b>\$ 4,884</b>	<b>\$ 322,116</b>	<b>\$ -</b>	<b>\$ 6,351</b>	<b>\$ 693,702</b>	<b>\$ 12,348</b>	<b>\$ 390,917</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS (CONTINUED)**  
**NOVEMBER 30, 2019**

<b>ASSETS</b>	Sheriff's Evidence Cash Fund	CIEG State Forfeiture Fund	Lakewind SSA Fund	Hostage Negotiation Team Fund	Sheriff Auxiliary Patrol Fund	Total
Cash and Short-Term Investments	\$ 84,654	\$ 180,812	\$ 6,863	\$ 11	\$ 5,410	\$ 8,769,540
Receivables, Net:						
Property Taxes	-	-	4,799	-	-	193,073
Other	-	-	-	-	-	3,143
Long-Term Investments:						
Government Bonds	-	-	-	-	-	817,407
Municipal Bonds	-	-	-	-	-	1,204,074
	<u>84,654</u>	<u>180,812</u>	<u>11,662</u>	<u>11</u>	<u>5,410</u>	<u>10,987,237</u>
<b>Total Assets</b>	<b>\$ 84,654</b>	<b>\$ 180,812</b>	<b>\$ 11,662</b>	<b>\$ 11</b>	<b>\$ 5,410</b>	<b>\$ 10,987,237</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>						
<b>LIABILITIES</b>						
Accounts Payable and Accrued Expenses	\$ 84,641	\$ 328	\$ -	\$ -	\$ -	\$ 2,777,406
Bond Deposits	-	-	-	-	-	3,860,545
Due to (from) County	-	-	-	-	-	406,410
Trust Funds Due to (from) Others	13	180,484	6,863	11	5,410	3,749,803
Total Liabilities	<u>84,654</u>	<u>180,812</u>	<u>6,863</u>	<u>11</u>	<u>5,410</u>	<u>10,794,164</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent Year's Property Tax	-	-	4,799	-	-	193,073
	<u>-</u>	<u>-</u>	<u>4,799</u>	<u>-</u>	<u>-</u>	<u>193,073</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 84,654</b>	<b>\$ 180,812</b>	<b>\$ 11,662</b>	<b>\$ 11</b>	<b>\$ 5,410</b>	<b>\$ 10,987,237</b>

**SANGAMON COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF NET POSITION (DEFICIT) – COMPONENT UNITS**  
**NOVEMBER 30, 2019**

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
<b>ASSETS</b>				
Current Assets:				
Cash and Short-Term Investments	\$ 5,379,103	\$ 110,109	\$ 59,168	\$ 5,548,380
Other Receivables	1,041,146	228,562	1,275	1,270,983
Capital Assets, Net	2,135,688	4,060	-	2,139,748
Total Assets	8,555,937	342,731	60,443	8,959,111
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Amount Related to Total OPEB Liability	9,650	14,381	14,533	38,564
Deferred Amount Related to Pension Liability	292,332	453,284	462,831	1,208,447
	301,982	467,665	477,364	1,247,011
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable and Accrued Expenses	249,762	12,036	82,176	343,974
Accrued Wages	9,978	15,355	15,213	40,546
Long-Term Liabilities:				
Net Pension Liability	394,271	634,835	618,891	1,647,997
Total OPEB Liability	62,053	92,479	93,453	247,985
Accrued Compensated Absences	49,419	78,882	62,723	191,024
Total Liabilities	765,483	833,587	872,456	2,471,526
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Amount Related to Pension Liability	179,387	193,968	197,755	571,110
Deferred Amount Related to Total OPEB Liability	4,035	6,013	6,076	16,124
	183,422	199,981	203,831	587,234
<b>NET POSITION (DEFICIT)</b>				
Investment in Capital Assets	2,135,688	4,060	-	2,139,748
Unrestricted (Deficit)	5,773,326	(227,232)	(538,480)	5,007,614
Total Net Position (Deficit)	\$ 7,909,014	\$ (223,172)	\$ (538,480)	\$ 7,147,362

**SANGAMON COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN NET POSITION (DEFICIT) – COMPONENT UNITS  
 YEAR ENDED NOVEMBER 30, 2019**

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
<b>REVENUES</b>				
Fees, Fines, and Forfeitures	\$ 2,827,621	\$ 144,622	\$ -	\$ 2,972,243
Intergovernmental	260,000	546,219	-	806,219
Intergovernmental - Federal	-	304,633	2,477,086	2,781,719
Interest	98,766	4,303	1,376	104,445
Other	61,863	70,080	30,880	162,823
Total Revenues	<u>3,248,250</u>	<u>1,069,857</u>	<u>2,509,342</u>	<u>6,827,449</u>
<b>EXPENSES</b>				
General and Administrative	219,529	1,107,623	2,615,581	3,942,733
Public Safety	1,406,126	-	-	1,406,126
Depreciation	359,993	1,352	-	361,345
Total Expenses	<u>1,985,648</u>	<u>1,108,975</u>	<u>2,615,581</u>	<u>5,710,204</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	1,262,602	(39,118)	(106,239)	1,117,245
Net Position (Deficit) - Beginning of Year	<u>6,646,412</u>	<u>(184,054)</u>	<u>(432,241)</u>	<u>6,030,117</u>
<b>NET POSITION (DEFICIT) - END OF YEAR</b>	<u>\$ 7,909,014</u>	<u>\$ (223,172)</u>	<u>\$ (538,480)</u>	<u>\$ 7,147,362</u>