



MEETING NOTICE

TIME: 9:30 A.M.

DATE: August 17, 2011

PLACE: County Board Room, 2nd Floor - County Building

A G E N D A

1. CALL TO ORDER.
2. ROLL CALL.
3. APPROVAL OF MINUTES OF PREVIOUS MEETING.
4. MINUTES OF THE EXECUTIVE POLICY BOARD.
5. REPORT OF OFFICERS.
6. REPORT OF THE EXECUTIVE DIRECTOR.
7. CORRESPONDENCE.
8. PUBLIC HEARINGS.
9. COMMITTEE REPORTS.
10. UNFINISHED BUSINESS.
11. NEW BUSINESS.
 - A. Election of Chairman
12. ADJOURNMENT.

MINUTES OF MEETING
Springfield-Sangamon County Regional Planning Commission
July 20, 2011

1. CALL TO ORDER.

Secretary Kip Kolkmeier called the meeting to order.

2. ROLL CALL.

Mary Jane Niemann called the roll.

JULY 2011	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY 2012	FEBRUARY	MARCH	APRIL	MAY	JUNE	COMMISSION MEMBERS
												Eric Hansen, Vice-Chairman
X												Kip Kolkmeier, Secretary
X												Mayor Mike Houston – <u>M. Farmer</u>
X												Andy Van Meter – <u>B. McFadden</u>
X												Alderman Sam Cahnman
												Alderman Frank Lesko
X												Tim Moore – <u>B. Burnett</u>
X												Andy Goleman – <u>C. Stratton</u>
												Leslie Sgro – B. Reardon
X												Frank Vala – <u>T. Cline-Carter</u>
												Frank Squires – L. Tisdale
X												Dick Ciotti – <u>G. Humphrey</u>
X												Bill Looby – <u>J. Kohlbecker</u>
X												Claudio Pecori
X												Kenneth Springs
												Larry Hamlin

Others

Staff

Molly Berns
 Abby Bybee
 Jeff Fulgenzi
 Steve Keenan

Mary Jane Niemann
 Norm Sims
 Joe Zeibert

3. **MINUTES OF MEETING.**

Secretary Kip Kolkmeier asked if there were any additions or corrections to the minutes of the June 15, 2011 Regional Planning Commission meeting. There were none. The minutes were accepted as mailed.

4. **MINUTES OF THE EXECUTIVE POLICY BOARD.**

There was no meeting of the Executive Policy Board.

5. **REPORT OF OFFICERS.**

Secretary Kolkmeier noted the change in the Chair today. He asked Norm Sims, Executive Director to explain the nature of this change and how the Commission must proceed from this point.

Sims stated that the SSCRPC's bylaws dictate that six citizen members serve on the Commission – three appointed by the Sangamon County Board Chairman and approved by the County Board and three appointed by the Mayor of the City of Springfield and approved by the City Council. Commission officers must be either a City or a County appointed citizen member and alternate annually between the City and County members. City members must also be members of the Springfield Planning & Zoning Commission. The current chairman, Larry Eastep, was not reappointed to the Springfield Planning and Zoning Commission. Therefore, Eastep cannot continue to serve as chairman of the Commission as he can no longer serve on the Planning Commission. The chairmanship for this year must be a city citizen member, as Larry Hamlin, a county citizen member, served as chair last year. Sims noted that two new appointments to the SSCRPC (Brad Mills to replace Claudio Pecori and Bill Moss to replace Larry Eastep) were presented to the City Council on first reading on July 19. Final action by the City Council on these appointments is expected at the next City Council meeting. Sims said it is stated in the bylaws that in the event of a vacancy in an officer's position, a successor shall be elected at the next regular meeting of the Commission or at a special meeting called for that purpose. Since City Council action is expected prior to the next meeting of the Planning Commission, it is likely that the election of a new chairman will occur at that meeting.

Sims noted that Alderman Cahnman wishes to introduce a resolution on a related matter which will be taken up later in the meeting under new business.

6. **REPORT OF THE EXECUTIVE DIRECTOR.**

- A. **Audit** – Norm Sims stated that copies of the SSCRPC's annual audit for the year ended November 30, 2010, prepared by Cameron, Smith and Company, were available at the meeting. (See attached). Sims noted that no material findings or misstatements were found. Sims then referred to Note 7 on page 11 of the audit report regarding the Commission changing its method of accounting for accrued compensation. Sims noted that both methods of accruing compensation were acceptable and in the end the Commission decided to mirror the county's method.

- B. **Land Subdivision Committee** - Sims reported that the Chairman had named members to the Land Subdivision Committee for 2011-2012 as follows:

Member	Representing
Gregg Humphrey, Chairman	Springfield Metro Sanitary District
Steve Stewart, Vice Chairman	CWLP – Water
Nate Bottom	Springfield Dept. of Public Works
Joe Gooden	Springfield Building & Zoning Dept.
James Fulgenzi	Springfield Park District
Rick Weber	Springfield Fire Dept.
Roleen Thoele	CWLP – Electric
Tim Zahrn	Sangamon County Highway Dept.
Lori Williams	Springfield Public Works Dept.
Steve Hall	Sangamon County Public Health Dept.
Cyndi Knowles	County Zoning Administrator
Paul O’Shea	Springfield Office of Planning and Economic Development
Tim Hasara	Curran-Gardner Public Water District
Kenneth Springs	Citizen Member
Dean Graven	Citizen Member

All SSCRPC officers serve as ex-officio members of the Land Subdivision Committee.

Sam Cahnman asked Sims about a recent article in the State Journal-Register regarding looking at the Bel-Aire Motel as a Route 66 visitor’s center and museum. He noted that Alderman Cory Jobe had said that representatives of the city and SSCRPC met last week to discuss the Route 66 project.

Sims stated that he attended a meeting last Friday at the request of Public Works Director Mark Mahoney. He said that the city previously received transportation

enhancement funds from IDOT which could be used for property purchase. The transportation enhancement funds require matching funds. Sims noted that an extension from IDOT would be required so that the funds may be expended past the two year spending time limit.

7. **CORRESPONDENCE.**

There was no correspondence.

8. **PUBLIC HEARING.**

There was no one who wished to address the Commission.

9. **COMMITTEE REPORTS.**

Joe Zeibert presented the following project to be reviewed by the Planning Commission this month via a power point presentation.

Cobblestone Estates

25th Addition - Lots 6, 8 and 10

Site Development Plan

Description: Pt. SE ¼, Section 11, T15N, R6W – north side of Wabash Avenue, west of Meadowbrook Road

LSC Action: Recommend approval of the site development plan.

Joe Zeibert stated that this development contains 3.6 acres on 3 lots located on the north side of Wabash Avenue, west of Meadowbrook Road. He noted that the sidewalk along Wabash Avenue is within an IDOT easement and that an IDOT permit is needed.

Mike Farmer moved to approve the Site Development Plan, subject to resolution of the IDOT permit for the sidewalk along Wabash Avenue. Sam Cahnman seconded the motion and the vote was unanimous.

10. **UNFINISHED BUSINESS.**

There was no unfinished business.

11. **NEW BUSINESS.**

Cahnman introduced a resolution honoring Larry Eastep and Claudio Pecori for their service to the Commission. (See attached).

Sam Cahnman moved to adopt the resolution. Brian McFadden seconded the motion and the vote was unanimous.

Claudio Pecori thanked the staff and Commission for the opportunity to serve on the Commission.

12. ADJOURNMENT.

There being no further business, the meeting was adjourned.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Mary Jane Niemann".

Mary Jane Niemann
Recording Secretary

Cameron, Smith & Company

certified public accountants
a professional corporation

"Your partner
in financial
success"

2319 West Jefferson
Springfield, Illinois 62702

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May 10, 2011

Springfield-Sangamon County Regional Planning Commission
200 South 9th Street
Room 212
Springfield, Illinois

Members of the Commission:

We have audited the financial statements of the business-type activities of Springfield-Sangamon County Regional Planning Commission for the year ended November 30, 2010. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 20, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Springfield-Sangamon County Regional Planning Commission are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year 2010. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 10, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors of the Springfield-Sangamon County Regional Planning Commission and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,
Cameron, Smith & Company



Robert Cameron
Principal

**Springfield-Sangamon County
Regional Planning Commission**
Financial Statements
November 30, 2010 and 2009

Springfield-Sangamon County Regional Planning Commission
Audited Financial Statements
November 30, 2010 and 2009

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Independent Auditor's Report

May 10, 2011

Springfield-Sangamon County
Regional Planning Commission
200 South 9th Street
Room 212
Springfield, Illinois

Members of the Commission:

We have audited the accompanying financial statements of the business-type activities of the Springfield-Sangamon County Regional Planning Commission (Commission), a component unit of the County of Sangamon, Illinois, as of and for the years ended November 30, 2010 and 2009, which comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Springfield-Sangamon County Regional Planning Commission as of November 30, 2010 and 2009, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information for the years ended November 30, 2010 and 2009 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on this information. In addition, it should be noted that management has not presented management's discussion and analysis which is information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

As discussed in Note 8 to the financial statements, the Commission changed its method of accounting for accrued compensation.

Sincerely,
Cameron, Smith & Company



Robert Cameron
Principal

Springfield-Sangamon County Regional Planning Commission

Balance Sheet - Proprietary Funds

November 30, 2010 and 2009

	Planning Assistance Fund	
	2010	2009
<i>Assets</i>		
<i>Current Assets</i>		
Cash	\$ 393,698	\$ 276,275
Accounts receivable	111,457	178,811
<i>Total Current Assets</i>	505,155	455,086
<i>Noncurrent Assets</i>		
Property and equipment	9,999	9,999
Accumulated depreciation	(9,999)	(9,999)
<i>Total Noncurrent Assets</i>	-	-
<i>Total Assets</i>	\$ 505,155	\$ 455,086
 <i>Liabilities</i>		
<i>Current Liabilities</i>		
Accounts payable	\$ 21,225	\$ -
Due to the Sangamon County General Fund	1,473	13,852
Deferred revenue	90,598	99,970
Accrued compensation	114,866	96,480
<i>Total Current Liabilities</i>	228,162	210,302
<i>Net Assets</i>		
Unrestricted	276,993	244,784
<i>Total Net Assets</i>	276,993	244,784
<i>Total Liabilities and Net Assets</i>	\$ 505,155	\$ 455,086

The accompanying notes are an integral part of these financial statements.

Springfield-Sangamon County Regional Planning Commission
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds
For the Years Ended November 30, 2010 and 2009

	Planning Assistance Fund	
	2010	2009
<i>Operating Revenues</i>		
<i>Contract Revenues</i>		
General planning - City of Springfield	\$ 186,068	\$ 129,652
General planning - Sangamon County	377,942	365,563
Transportation study	346,432	328,778
Mass transit study	95,591	83,702
Marketing materials - Springfield Mass Transit District	37,331	20,102
MacArthur Boulevard redevelopment grant	92,910	-
Energy efficiency and conservation block grant	97,560	-
Regional comprehensive planning grant	9,372	71,683
Travel demand model	-	86,091
Other projects	19,754	2,136
<i>Other Revenues</i>	311	694
<i>Total operating revenues</i>	1,263,271	1,088,401
<i>Operating Expenses</i>		
Salaries and wages	557,185	523,042
Fringe benefits	268,165	215,297
Materials and supplies	7,280	3,736
Printing	515	1,338
Boards and committees	3,500	6,500
Meetings and dues	7,304	4,062
Travel	589	1,530
Equipment maintenance	4,325	3,489
Publications	4,516	2,382
Postage	2,926	2,604
Contractual services	217,645	109,589
Allocated administrative costs	147,063	169,568
Equipment purchases	11,578	19,491
<i>Total operating expenses</i>	1,232,591	1,062,628
<i>Total operating income</i>	30,680	25,773
<i>Nonoperating Revenues</i>		
Interest Earned	1,529	4,640
<i>Total nonoperating revenues</i>	1,529	4,640
<i>Change in net assets</i>	32,209	30,413
Total beginning net assets	244,784	214,371
Total ending net assets	\$ 276,993	\$ 244,784

The accompanying notes are an integral part of these financial statements.

Springfield-Sangamon County Regional Planning Commission

Statement of Cash Flows - Proprietary Funds For the Years Ended November 30, 2010 and 2009

	Planning Assistance Fund	
	<u>2010</u>	<u>2009</u>
Cash Flows from Operating Activities		
Cash received for contractual services	\$ 1,321,252	\$ 1,138,376
Payments to employees	(822,843)	(741,864)
Payments to suppliers	<u>(382,515)</u>	<u>(317,788)</u>
Net cash provided (used) by operating activities	115,894	78,723
Cash Flows from Investing Activities		
Interest earned from County	<u>1,529</u>	<u>4,640</u>
Net cash provided (used) by investing activities	1,529	4,640
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>276,275</u>	<u>192,912</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 393,698</u>	<u>\$ 276,275</u>
Reconciliation of Operating Income to Cash Provided by Operating Activities		
Operating income	\$ 30,680	\$ 25,773
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation	-	-
Changes in assets and liabilities:		
Accounts receivable	67,354	121,659
Accounts payable	21,225	-
Deferred revenue	(9,372)	(71,683)
Due to county general fund	(12,379)	-
Accrued compensation	<u>18,386</u>	<u>2,975</u>
	<u>\$ 115,894</u>	<u>\$ 78,723</u>

The accompanying notes are an integral part of these financial statements.

Springfield-Sangamon County Regional Planning Commission

Notes to the Financial Statements

November 30, 2010 and 2009

Note 1 – Summary of Significant Accounting Policies

General Information and Functions

The Springfield-Sangamon County Regional Planning Commission was established by the Sangamon County Board to serve as the joint planning body for the City of Springfield and Sangamon County. In performing this service the Commission may make recommendations concerning land use, circulation, future location of planned major streets in unsubdivided land, general location of public works, urban renewal, storm or floodwater runoff channels and basins, and other such problems of development as are relevant to regional planning. The Planning Commission also advises and consults other units of government as to the relationship of any plans, projects, or proposals adopted or under consideration for adoption with other plans, projects, or proposals in the regional planning area. In order to accomplish these objectives the Planning Commission has the authority, with the concurrence of the Sangamon County Board, to contract with any unit of government so desiring, to provide specialized planning services with appropriate reimbursement and, to accept, receive, and expend funds, grants, and services received from any Federal, State or local department or agency.

The Planning Commission is governed by a 17 member board consisting of representatives from the Springfield City Council, the Sangamon County Board, special units of government, and 6 appointed citizens from the City and County.

Financial Reporting Entity

Generally accepted accounting principles define the financial reporting entity to consist of both the primary government and its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

1. Appointment of a voting majority of the component unit's board and either (a) the primary government's ability to impose its will, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
2. Financial dependency on the primary governments.

Based upon the required criteria, The Commission has no component units. However, the Commission is a component unit of Sangamon County.

Basis of Presentation

The Commission administers one proprietary fund:

PLANNING ASSISTANCE FUND - The Planning Assistance Fund is used to account for all resources obtained and used for those services traditionally provided by the Planning Commission other than those activities required to be accounted for in other funds or account groups.

Springfield-Sangamon County Regional Planning Commission

Notes to the Financial Statements

November 30, 2010 and 2009

Note 1 – Summary of Significant Accounting Policies - (continued)

Proprietary fund revenues are split into two categories. Operating revenues, such as charges for services, result from exchange transactions associated with the principle activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Basis of Accounting

The Planning Commission prepares a budget and maintains and monitors its accounts using the cash basis method of accounting. This method defers revenue and expense recognition until cash is either received or paid out. Adjustments are made, as necessary, in order that the financial statements may be prepared on the accrual basis of accounting. Modifications from the cash basis are as follows:

REVENUES - Revenues are generally recorded when they become susceptible to accrual as being both available and measurable, rather than when they are received.

EXPENDITURES - Expenditures are generally recognized when incurred rather than paid.

The financial statements of the Commission are prepared in accordance with generally accepted accounting principles (GAAP). The Commission applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The Commission does not apply FASB pronouncements or APB opinions after November 30, 1989.

Budget and Budgetary Accounting

The Planning Commission is primarily funded through the execution of contracts with various state and local agencies which provide for the provision of planning services. These contracts normally cover services to be provided over a twelve-month period; however, they can be executed for periods which are shorter or longer than twelve months. In addition, the contract periods may or may not coincide with the Commission's fiscal year.

In preparing the annual budget, the Commission anticipates that appropriations will lapse at the end of the fiscal year. In addition, because of the Planning Commission's dependency on state and local budgetary decisions, revenue estimates are based upon the best available information as to the potential sources of funding. However, the resultant annual budget is subject to constant change within the fiscal year due to:

- Increases or decreases in the actual contract amounts from those estimated;
- Changes in contract periods;
- Unanticipated contracts not included in the budget; and
- Expected contracts which fail to materialize.

Springfield-Sangamon County Regional Planning Commission

Notes to the Financial Statements

November 30, 2010 and 2009

Note 1 – Summary of Significant Accounting Policies - (continued)

In addition, although the Commission formally approves and monitors the budget, greater emphasis is placed on complying with the contract amounts, terms and conditions on a contract by contract basis. These terms and conditions usually specify the period during which costs may be incurred and outline budget restrictions or allowances.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Commission considers all cash and all highly-liquid investments with a maturity of three months or less to be cash equivalents. These funds are held by the County Treasurer.

Capital Assets

Property and equipment over \$5,000, which consists of office furniture and equipment purchased by the Planning Commission, are capitalized at historical cost. Capital assets are depreciated using the straight-line method over estimated useful lives ranging from 6 to 10 years. Depreciation of property and equipment used by the Commission is charged as an expense against the Commission's Planning Assistance Fund.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The Commission has adopted the requirements of Accounting Standards Codification (ASC) 855-10 (formerly SFAS No. 165) *Subsequent Events*, for the year ended November 30, 2010. In accordance with ASC 855-10, the Commission reviewed events for inclusion in the financial statements through January 6, 2011, the date that the financial statements were available to be issued. The adoption of ASC 855-10 did not impact the Commission's financial statements for the current year.

Reclassifications

Certain reclassifications were made to prior year amounts to correspond with the current year's presentation.

Note 2 – Accounts Receivable

In order to match revenue and expenditures more closely, salaries and other costs relating to contracts in progress have been recorded as unbilled work in process and included in accounts receivable.

Springfield-Sangamon County Regional Planning Commission

Notes to the Financial Statements

November 30, 2010 and 2009

Note 3 – Rental of Building and Equipment

On November 10, 1998, the Planning Commission updated an agreement with Sangamon County to sub-lease 3,660 square feet of the Sangamon County Courthouse for their use. Under the terms of the lease, which expired in December 2002, the Planning Commission was required to make monthly rental payments of \$3,800. Payment of utilities (including the costs of telephone usage and photocopying) is the responsibility of Sangamon County. The lease has not been updated and the Commission is now charged for both building use as well as other costs as part of the County's cost allocation plan.

Note 4 – Capital Assets

Capital asset activity for the year ended November 30, 2010 was as follows:

	<u>Balance</u>		<u>Balance</u>
	<u>12/1/09</u>	<u>Additions</u>	<u>11/30/10</u>
		<u>Deletions</u>	
<u>Business-type activities:</u>			
Capital assets being depreciated			
Furniture and equipment	\$ 9,999	\$ -	\$ 9,999
Accumulated depreciation:			
Furniture and equipment	<u>9,999</u>	<u>-</u>	<u>\$ 9,999</u>
Business-type activities,			
Net of depreciation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note 5 – Risk Management

The Commission 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 Commission is covered by insurance carried by Sangamon County. There have been no losses incurred during each of the past three years.

Note 6 – County Support Activities

Sangamon County provides support to the Commission by processing the Commission's payroll taxes and retirement plan contributions and by providing insurance, legal defense and other administrative costs. The amount paid for this support has been included as allocated administrative costs expense on the financial statements.

Springfield-Sangamon County Regional Planning Commission

Notes to the Financial Statements

November 30, 2010 and 2009

Note 7 – Change in Method of Accounting for Accrued Compensation

During the year ended November 30, 2010, the Commission elected to change its method of accounting for accrued compensation. In prior years, the Commission computed the accrual for accrued compensation based on the amount of vacation hours each employee had available and their hourly rate at November 30th. In addition, the Commission accrued one-half of the sick time due to employees who had a sufficient number of years of service in to be allowed to convert unused sick time to vacation time at retirement. The Commission then learned that Sangamon County accrues one-half of the sick time for all employees when computing this accrual, whether or not they have the requisite number of years of experience, believing it to be at least reasonably possible that these amounts will be paid out to all current employees on retirement. Given that the amounts reported by the Commission are consolidated into the County's statements, Commission management determined that it made sense to switch the Commission's method of accounting for accrued vacation to mirror that of the County's and elected to adopt this change.

The comparative financial statements of the prior years have been adjusted to apply the new method retrospectively. This resulted in a change in the amounts reported for accrued compensation and the related amount due from the County by \$12,379 and \$39,314 for the years ended November 30, 2010 and 2009, respectively.

Springfield-Sangamon County Regional Planning Commission
 Budgetary Comparison Schedule
 For the Year Ended November 30, 2010
 (Unaudited)

<i>Revenues</i>	Actual Amounts GAAP Basis	Budget to GAAP Differences Over (Under)	Actual Amounts Budgetary Basis	Budgeted Amounts Original	Final	Variance Favorable (Unfavorable)
<i>Contract Revenues</i>						
General planning - City of Springfield	\$ 186,068	\$ 20,314	\$ 206,382	\$ 159,000	\$ 159,000	\$ 47,382
General planning - Sangamon County	377,942	(51,693)	326,249	326,249	326,249	-
Transportation study	346,432	1,427	347,859	360,256	360,256	(12,397)
Mass transit study	95,591	(4,548)	91,043	99,356	99,356	(8,313)
Marketing materials	37,331	734	38,065	25,000	25,000	13,065
MacArthur Boulevard redevelopment grant	92,910	-	92,910	95,000	95,000	(2,090)
Energy efficiency and conservation block grant	97,560	-	97,560	-	97,560	-
Regional comprehensive planning grant	9,372	(9,372)	-	-	-	-
Travel demand model	-	-	-	-	-	-
Other projects	19,754	(4,950)	14,804	32,500	32,500	(17,696)
<i>Other Revenues</i>						
Existing reserves	-	-	-	-	-	-
Other	1,840	-	1,840	-	-	1,840
Total Revenues	1,264,800	(48,088)	1,216,712	1,097,361	1,194,921	21,791
<i>Expenditures</i>						
Salaries and wages	557,185	(15,519)	541,666	594,138	594,138	52,472
Fringe benefits	268,165	(57,730)	210,435	195,255	195,255	(15,180)
Materials and supplies	7,280	-	7,280	4,300	6,300	(980)
Printing	515	-	515	1,250	1,250	735
Boards and committees	3,500	-	3,500	6,000	6,000	2,500
Meetings and dues	7,304	-	7,304	8,000	8,000	696
Travel	589	-	589	3,500	3,500	2,911
Equipment maintenance	4,325	-	4,325	3,100	5,900	1,575
Publications	4,516	-	4,516	2,000	2,500	(2,016)
Postage	2,926	-	2,926	4,750	4,750	1,824
Contractual services	217,645	(20,900)	196,745	96,000	186,060	(10,685)
Allocated administrative costs	147,063	-	147,063	169,568	169,568	22,505
Equipment purchases	11,578	(25)	11,553	9,500	11,700	147
Depreciation	-	-	-	-	-	-
Total Expenditures	1,232,591	(94,174)	1,138,417	1,097,361	1,194,921	56,504
Excess of (Deficiency in) Revenues over Expenditures	\$ 32,209	\$ 46,086	\$ 78,295	\$ -	\$ -	\$ 78,295

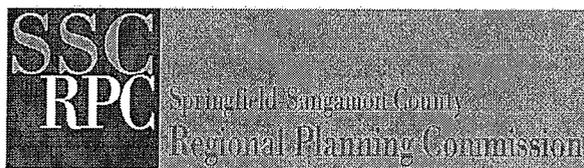
Springfield-Sangamon County Regional Planning Commission

Budgetary Comparison Schedule

For the Year Ended November 30, 2009

(Unaudited)

	Actual Amounts GAAP Basis	Budget to GAAP Differences Over (Under)	Actual Amounts Budgetary Basis	Budgeted Amounts		Variance Favorable (Unfavorable)
				Original	Final	
Revenues						
Contract Revenues						
General planning - City of Springfield	\$ 129,652	\$ (23,371)	\$ 106,281	\$ 159,600	\$	\$ (53,319)
General planning - Sangamon County	365,563	(39,314)	326,249	326,249		-
Transportation study	328,778	(3,955)	324,823	355,721		(30,898)
Mass transit study	83,702	3,513	87,215	96,253		(9,038)
Marketing materials	20,102	217	20,319	19,500		819
MacArthur Boulevard redevelopment grant	-	-	-	-		-
Energy efficiency and conservation block grant	-	-	-	-		-
Regional comprehensive planning grant	71,683	(71,683)	-	94,752		(94,752)
Travel demand model	86,091	14,138	100,229	25,000		75,229
Other projects	2,136	10,492	12,628	13,500		(872)
Other Revenues						
Existing reserves	5,334	(1)	5,333	100,000		-
Other						(2,418)
Total Revenues	<u>1,093,041</u>	<u>(109,964)</u>	<u>983,077</u>	<u>1,190,575</u>	<u>1,098,326</u>	<u>(115,249)</u>
Expenditures						
Salaries and wages	523,042	(2,001)	521,041	637,261		31,471
Fringe benefits	215,297	(39,314)	175,983	202,997		27,014
Materials and supplies	3,736	(2)	3,734	2,300		(1,434)
Printing	1,338	-	1,338	3,250		1,912
Boards and committees	6,500	-	6,500	11,999		(2,001)
Meetings and dues	4,062	-	4,062	5,000		938
Travel	1,530	-	1,530	3,500		1,970
Equipment maintenance	3,489	-	3,489	1,100		(2,389)
Publications	2,382	-	2,382	2,000		(382)
Postage	2,604	-	2,604	4,750		2,146
Contractual services	109,589	-	109,589	142,280		32,691
Allocated administrative costs	169,568	-	169,568	169,568		-
Equipment purchases	19,491	-	19,491	4,570		(14,921)
Depreciation	-	-	-	-		-
Total Expenditures	<u>1,062,628</u>	<u>(41,317)</u>	<u>1,021,311</u>	<u>1,190,575</u>	<u>1,098,326</u>	<u>77,015</u>
Excess of (Deficiency in) Revenues over Expenditures	<u>\$ 30,413</u>	<u>\$ (68,647)</u>	<u>\$ (38,234)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,234)</u>



**A RESOLUTION HONORING
MR. LAWRENCE EASTEP & MR. CLAUDIO PECORI**

WHEREAS, the Springfield-Sangamon County Regional Planning Commission has as its purpose guiding the coordinated and harmonious development of Springfield and Sangamon County so as to best promote health, safety, morals, order, convenience, prosperity, efficiency, and economy in the process of development for the general welfare of the region; and

WHEREAS, this purpose may only be achieved with the involvement of knowledgeable, attentive, committed, and responsible citizens who are willing to set aside their time and interests to advance this work; and

WHEREAS, Mr. Lawrence "Larry" Eastep and Mr. Claudio Pecori have made such a commitment by serving with distinction on the Springfield-Sangamon County Regional Planning Commission for many years; and

WHEREAS, their commitment to the Commission has included serving in leadership roles, with Mr. Eastep being elected Chairman twice and Mr. Pecori being elected Chairman five times, and both also then Chairing the Commission's Executive Policy Board; and

WHEREAS, they have also served responsibly and honorably by representing the Commission on the Springfield Area Transportation Study's Policy Committee; and

WHEREAS, Mr. Eastep and Mr. Pecori are now leaving the Commission after many years of outstanding service to the City of Springfield, the County of Sangamon, this Commission, and the people of this region.

NOW, THEREFORE, BE IT RESOLVED, that on this 20th day of July, 2011, we, the members of the Springfield-Sangamon County Regional Planning Commission do offer this resolution honoring Mr. Eastep and Mr. Pecori for their outstanding service with a sincere and well earned "Thank you for a job well done".

AND BE IT FURTHER RESOLVED, that upon the signature of this resolution by the Commission's Secretary and Executive Director, the Executive Director shall forward copies of this resolution to Mr. Eastep and Mr. Pecori along with this body's profound gratitude.

GIVEN UNDER OUR HANDS THIS TWENTITH DAY OF JULY; TWO THOUSAND AND ELEVEN, AND HERETO CAUSE TO BE PROCLAIMED AND PROMULGATED BY THE SPRINGFIELD-SANGAMON COUNTY REGIONAL PLANNING COMMISSION.

Hon. Kip Kolkmeier, Secretary
SSCRPC

Mr. E. Norman Sims, Executive Director
SSCRPC