



# Annual Meeting

## MEETING NOTICE

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**TIME:** 9:30 A.M.

**DATE:** June 19, 2013

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

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## 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.
  - a. Annual Report
7. CORRESPONDENCE.
8. PUBLIC HEARINGS.
9. COMMITTEE REPORTS.
10. UNFINISHED BUSINESS.
11. NEW BUSINESS.
  - a. Report of the Nominating Committee
  - b. Election of Officers
  - c. Election of Executive Policy Board Representatives
12. SPECIAL ANNOUNCEMENTS & PRESENTATION.
13. ADJOURNMENT.

*All RPC members are encouraged to attend this meeting. Election of RPC officers / Executive Policy Board will take place.*

**MINUTES OF MEETING**  
**Springfield-Sangamon County Regional Planning Commission**  
**May 15, 2013**

**1. CALL TO ORDER.**

Chairman Eric Hansen called the meeting to order at 9:31 AM.

**2. ROLL CALL.**

Mary Jane Niemann called the roll.

JULY 2012	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY 2013	FEBRUARY	MARCH	APRIL	MAY	JUNE
X	X	X	X	X	X	X	X	X	X	X	
							X				
X	X	X	X	X	X				X	X	
	X			X	X	X	X	X	X	X	
	X	X		X	X	X	X	X		X	
			X	X	X	X			X		
						X					
X	X	X	X	X							
X	X	X	X	X		X	X	X	X		
			X	X		X		X	X	X	
X		X	X	X	X	X	X	X	X	X	
X				X	X				X		
	X	X	X	X	X	X	X	X	X	X	
		X			X	X	X	X		X	
										X	
X		X	X	X		X	X	X	X	X	
						X	X			X	

**COMMISSION MEMBERS**

Eric Hansen, Chairman  
 Bill Moss, Vice-Chairman  
 Kenneth Springs, Secretary  
 Mayor Mike Houston – M. Farmer  
 Andy Van Meter – B. McFadden  
 Alderman Sam Cahnman  
 Alderman Cory Jobe (November 2012 – June 2013)  
 (Vacant – September 2012-October 2012)  
 (Alderman Doris Turner – July 2012-August 2012)  
 Greg Stumpf (January 2013–June 2013)  
 (Vacant – December 2012)  
 (Tim Moore – July 2012-November 2012)  
 Andy Goleman – C. Stratton  
 Leslie Sgro – E. McKinley  
 Frank Vala – R. Blickensderfer  
 Brian Brewer – F. Squires  
 Dick Ciotti – G. Humphrey  
 Jeff Vose – L. Wind (January 2013-June 2013)  
 (Susan White, SSD #186 – July 2012-December 2012)  
 Larry Hamlin  
 Brad Mills  
 Bruce Strom (December 2012–June 2013)  
 (Vacant – July 2012-November 2012)

**Others**

Jay Jessen  
 Neal Slattery

**Staff**

Steve Keenan                      Norm Sims  
 Mary Jane Niemann          Linda Wheeland  
 Dale Schultz                      Joe Zeibert

3. **MINUTES OF MEETING.**

Chairman Hansen asked if there were any additions or corrections to the minutes of the April 17, 2013 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.**

Chairman Hansen congratulated Norm Sims on being the recipient of the 2013 Rail Splitter Public Service Award presented by The Central Illinois Chapter of the American Society for Public Administration on May 9, 2013. Previous award recipients include Jim Edgar, Jesse White and Paul Simon.

Chairman Hansen stated that since the Commission's program year runs from July through June as per our Bylaws, the Commission's June meeting will mark the required Annual Meeting.

Since the terms of officers and members of the Executive Policy Board also run with this period, officers (a Chair, Vice Chair and Secretary) as well as members of the Executive Policy Board for the next year will be elected.

Article 3, Section 2 of the Bylaws calls for the Chairman to name a 3 member committee from the Executive Policy Board to nominate new Commission officers as well as the members of the new Executive Policy Board. As has been past Commission practice, Chairman Hansen named County Board Chairman Van Meter and Mayor Houston -- or their identified representatives -- to join him on a nominating committee for the purpose of proposing a slate of officers and members of the Executive Policy Board for your consideration.

Chairman Hansen reminded the Commission that the Commission's officers must be drawn from the 3 City appointed citizen members and 3 County appointed citizen members, and the Chairmanship must rotate between the City and County members. The Executive Policy Board is made up of the Commission's three officers, the County Board Chair and the Mayor of Springfield, a representative of a special jurisdiction represented on the Commission, and a member-at-large.

Chairman Hansen asked if any of the other officers had anything that they would like to report. There were no other reports of officers.

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

- A. **Curb Your Car Week** – Dale Schultz stated that this is the 6th annual Curb Your Car event being held from May 13–18, 2013. Residents are encouraged to curb their car and bike, run, walk or take the bus to work. This year's event had many sponsors. Staff joined a group of people including Lt. Governor Sheila Simon on a group ride from Washington Park to downtown Springfield early this morning. Schultz encouraged everyone to participate and noted that information may be found on the Planning Commission's website ([www.sscrpc.com](http://www.sscrpc.com)).

- B. SATS Bicycle and Pedestrian Plan** – Norm Sims noted that the SATS Bicycle and Pedestrian Plan was approved by the County Board on May 14, 2013. The City Council (committee as a whole) approved the plan unanimously on May 14, 2013. The plan will go to the City Council on the debate agenda on May 21, 2013. The plan covers the SATS metropolitan planning area which does not go into some rural areas of the county. Staff will be working on an expansion of the plan to include those areas.
- C. TRAVEL DEMAND MODEL UPDATE** - Sims reported the County Board approved a contract between the SSCRPC and LSA Associates, Inc. to update the Travel Demand Model at their May 14, 2013 meeting. The Travel Demand Model is a computer model to look at how transportation systems in the county work. Various data on the current model is outdated. The updated model will be a very useful tool in the 10<sup>th</sup> Street Corridor Rail Project.
- D. PILOT PROJECT** - Sims stated that the County Board also approved a contract allowing the SSCRPC and a consultant to coordinate a pilot project assisting small communities in economic development planning at their May 14, 2013 meeting. Communities participating in the pilot project are Rochester and Pleasant Plains.
- E. UPCOMING SSCRPC WEBSITE ADDITIONS** – Sims noted that once final sign-off on a disclaimer is received from the States' Attorney, staff will be putting the Sangamon County Zoning Map on the internet. Interested persons will be able to access the zoning classification of parcels in the county. Conditional Permitted Uses and Variances will not be included.

The Springfield Business District Inventory project will also be put on the internet soon. Interested parties will be able to click on a dot and get various data including a photo of the selected parcel.

Another tool coming to the internet soon is the project locator. Staff is beginning to plot projects submitted to the Land Subdivision Committee on an interactive map. This will allow the public to click on a dot where a project is going on and see all plans and information related to that project. It will not be a retrospective version, just projects submitted from this point on.

- F. SSCRPC ANNUAL AUDIT** – Sims stated that copies of the SSCRPC's Annual Audit for fiscal year ended 11/30/2012 were available by the SSCRPC meeting sign-on sheets. He noted that the audit was conducted by Cameron, Smith & Company and that no findings, minor or material, were found. (See attached).
- G. PLANNING COMMISSION SUCCESS STORY** – Sims reported that staff noticed the skyline/landmark engraved on the stock of a rifle of a Springfield, IL Heritage Rifle ad was not Springfield's. Staff notified them and the latest ad now has the Old State Capitol.

## **7. CORRESPONDENCE.**

Sims presented a piece of correspondence concerning the Round Prairie Water Cooperative. (See attached). The cooperative proposes to extend mains on the east and northeast area outside of the City of Springfield and wanted confirmation that the project was not in violation of the Comprehensive Plan. SSCRPC staff reviewed their plans and responded.

8. **PUBLIC HEARING.**

There was no one who wished to address the Commission.

9. **COMMITTEE REPORTS.**

Joe Zeibert presented the following projects (all within the City of Springfield's subdivision jurisdiction) to be reviewed by the Planning Commission this month via a power point presentation.

**Blackstone Subdivision**

**Location & Sketch Map**

**Variance of Sec. 153.157(L) – Restriction of Access**

**Variance of Sec. 153.157(B)(3) – Street Offsets**

Description: Pt. E ½, NE ¼, Section 31, T16N, R5W (Northwest corner of Cranmer Drive and Monroe Street)

**LSC Action:** Recommend approval of a Variance of Section 153.157(L) – Restriction of Access – to remove two existing access points and consolidate it with one new access point onto Monroe; recommend approval of a Variance of Sec. 153.157(B)(3) – Street Offsets – to allow a private drive and a street centerline offset to have less than 150 feet of separation; and recommend approval of the location & sketch map.

Zeibert noted that the plan is to create three lots and remove two buildings currently there. Commercial development is proposed. The developers would also like to consolidate two current access points into one.

**R. L. Curry Subdivision**

**Preliminary Plan Reaffirmation**

Description: Pt. NE ¼, Section 13, T16N, R5W (Southeast corner of Bissell Road and Dirksen Parkway)

**LSC Action:** Recommend approval of the preliminary plan reaffirmation.

Zeibert said this development consists of 17 lots on 53 acres. The first phase is plat 1. The second phase will include Lots 2-8 with an out lot development with large retail lots; Lots 9-11 being a retail center; and Lots 12-16 being light industrial use.

**Jefferson Crossing**

**Preliminary Plan**

Description: Pt. SW ¼ and the SE ¼, Section 19, T16N, R5W (Northeast corner of Winch Road and Jefferson Street)

**LSC Action:** Recommend approval of the preliminary plan.

Zeibert reported that this development was originally presented in January. Approval of the traffic study by IDOT and the City Traffic Engineer was needed before the plan could proceed. Zeibert said the approval has been obtained. The proposed development is located in the floodplain and all necessary floodplain development permits have been obtained to do this type of development which will be

commercial. He noted that the park to the north off of Winch Road contains compensatory storage for their drainage pond. That area will be deeded to the Springfield Park District at some point to serve as a park with a possible fishing pier. The site of this proposed development was originally Jefferson Crossing Mall which has now been removed.

**Springfield – Assisted Living by Americare  
Large Scale Development Plan**

**Lots 5B and 5C of the Redivision of Lot 5, Waterview Park**

Description: Pt. Section 12, T15N, R6W (South side of Hedley Road, east of Happy Landing Drive)

**LSC Action:** Recommend approval of the large scale development plan.

Zeibert said two buildings are proposed on 5 acres. The two assisted living residential care facilities will be constructed in two phases. All essential services are available to the site and the plan meets all necessary zoning requirements.

*Brad Mills moved to concur with the action of the Land Subdivision Committee on the above mentioned projects. Larry Hamlin seconded the motion and a voice vote was unanimous.*

**10. UNFINISHED BUSINESS.**

There was no unfinished business.

**11. NEW BUSINESS.**

There was no new business.

**12. SPECIAL ANNOUNCEMENTS.**

There were no special announcements.

**13. ADJOURNMENT.**

Sims reminded Commission members that the June Regional Planning Commission will be the annual meeting. Sims encouraged everyone to attend as the Annual Report will be presented and election of officers will take place.

There being no further business, the meeting was adjourned at 9:48 AM.

Respectfully Submitted, -



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

Telephone 217-787-8822  
Facsimile 217-787-8823

January 20, 2013

Springfield-Sangamon County Regional Planning Commission  
200 South 9<sup>th</sup> 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, 2012. 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 13, 2012. 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 2012. 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 January 20, 2012.

*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, 2012 and 2011

**Cameron, Smith & Company**

certified public accountants

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Springfield-Sangamon County Regional Planning Commission  
Audited Financial Statements  
November 30, 2012 and 2011

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## Independent Auditor's Report

January 20, 2013

Springfield-Sangamon County  
Regional Planning Commission  
200 South 9<sup>th</sup> 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, 2012 and 2011, 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, 2012 and 2011, 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.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements as a whole. The budgetary comparison information for the years ended November 30, 2012 and 2011 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, and accordingly, we do not express an opinion or provide any assurance on this it.

Management has omitted management's discussion and analysis that the Governmental Accounting Standards Board 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.

Sincerely,  
Cameron, Smith & Company



Robert Cameron  
Principal

Springfield-Sangamon County Regional Planning Commission  
 Balance Sheet - Proprietary Funds  
 November 30, 2012 and 2011

	Planning Assistance Fund	
	<u>2012</u>	<u>2011</u>
<b><i>Assets</i></b>		
<i>Current Assets</i>		
Cash	\$ 294,869	\$ 479,593
Accounts receivable	<u>171,613</u>	<u>99,392</u>
<i>Total Current Assets</i>	<u>466,482</u>	<u>578,985</u>
<i>Noncurrent Assets</i>		
Property and equipment	16,795	17,494
Accumulated depreciation	<u>(2,160)</u>	<u>(10,534)</u>
<i>Total Noncurrent Assets</i>	<u>14,635</u>	<u>6,960</u>
<b><i>Total Assets</i></b>	<b><u>\$ 481,117</u></b>	<b><u>\$ 585,945</u></b>
 <b><i>Liabilities</i></b>		
<i>Current Liabilities</i>		
Accounts payable	\$ 3,283	\$ 7,469
Due to the Sangamon County General Fund	1,473	1,473
Deferred revenue	128,998	230,253
Accrued compensation	<u>143,987</u>	<u>124,205</u>
<i>Total Current Liabilities</i>	<u>277,741</u>	<u>363,400</u>
<i>Net Assets</i>		
Unrestricted	<u>203,376</u>	<u>222,545</u>
<i>Total Net Assets</i>	<u>203,376</u>	<u>222,545</u>
<b><i>Total Liabilities and Net Assets</i></b>	<b><u>\$ 481,117</u></b>	<b><u>\$ 585,945</u></b>

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, 2012 and 2011

	Planning Assistance Fund	
	2012	2011
<b><i>Operating Revenues</i></b>		
<i>Contract Revenues</i>		
General planning - City of Springfield	\$ 169,771	\$ 144,387
General planning - Sangamon County	332,652	332,652
Transportation study	379,330	390,937
Mass transit study	99,261	102,431
Marketing materials - Springfield Mass Transit District	24,930	12,102
MacArthur Boulevard redevelopment grant	-	2,036
Energy efficiency and conservation block grant	132,201	226,386
Regional comprehensive planning grant	91,230	96,669
Springfield Metro Sanitary District grant	3,465	41,965
Rural comprehensive regional planning grant	11,932	1,375
Central area inventory and mapping project	11,998	-
Citizen's Efficiency Commission research and analysis	15,000	-
Springfield School District #186 sub-district remapping	9,642	-
Other projects	16,267	6,744
<i>Other Revenues</i>	520	470
<b><i>Total operating revenues</i></b>	1,298,199	1,358,154
<b><i>Operating Expenses</i></b>		
Salaries and wages	625,049	594,620
Fringe benefits	260,601	232,992
Materials and supplies	8,782	8,602
Printing	614	353
Boards and committees	3,750	3,550
Meetings and dues	4,981	4,366
Travel	1,106	1,784
Equipment maintenance	4,288	8,051
Publications	5,128	5,267
Postage	2,469	3,106
Contractual services	247,999	325,434
Allocated administrative costs	149,534	156,159
Equipment purchases	1,947	9,918
Depreciation	1,624	535
<b><i>Total operating expenses</i></b>	1,317,872	1,354,737
<b><i>Total operating income</i></b>	(19,673)	3,417
<b><i>Nonoperating Revenues</i></b>		
Interest Earned	504	931
<b><i>Total nonoperating revenues</i></b>	504	931
<b><i>Change in net assets</i></b>	(19,169)	4,348
Total beginning net assets	222,545	218,197
Total ending net assets	\$ 203,376	\$ 222,545

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, 2012 and 2011

	Planning Assistance Fund	
	<u>2012</u>	<u>2011</u>
<b>Cash Flows from Operating Activities</b>		
Cash received for contractual services	\$ 1,124,723	\$ 1,451,078
Payments to employees	(869,618)	(821,823)
Payments to suppliers	<u>(431,034)</u>	<u>(536,796)</u>
Net cash provided (used) by operating activities	(175,929)	92,459
<b>Cash Flows from Investing Activities</b>		
Purchase of capital assets	(9,299)	(7,495)
Interest earned from County	<u>504</u>	<u>931</u>
Net cash provided (used) by investing activities	(8,795)	(6,564)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>479,593</u>	<u>393,698</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 294,869</u>	<u>\$ 479,593</u>
<b>Reconciliation of Operating Income to Cash Provided by Operating Activities</b>		
Operating income (loss)	\$ (19,673)	\$ 3,417
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation	1,624	535
Changes in assets and liabilities:		
Accounts receivable	(72,221)	12,065
Accounts payable	(4,186)	(13,756)
Deferred revenue	(101,255)	80,859
Due to county general fund	-	-
Accrued compensation	<u>19,782</u>	<u>9,339</u>
	<u>\$ (175,929)</u>	<u>\$ 92,459</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, 2012 and 2011

## 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, 2012 and 2011

## 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, 2012 and 2011

## **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 *Subsequent Events*. In accordance with ASC 855-10, the Commission reviewed events for inclusion in the financial statements through January 20, 2013, 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, 2012 and 2011

### 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, 2011 was as follows:

	<u>Balance</u>		<u>Balance</u>
	<u>12/1/11</u>	<u>Additions</u>	<u>11/30/12</u>
<u>Business-type activities:</u>			
Capital assets being depreciated			
Furniture and equipment	\$ 17,494	\$ 9,299	\$ 16,795
Accumulated depreciation:			
Furniture and equipment	10,534	1,624	2,160
Business-type activities,			
Net of depreciation	\$ 6,960	\$ 7,675	\$ 14,635

### 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**  
 Budgetary Comparison Schedule  
 For the Year Ended November 30, 2012  
 (Unaudited)

	Actual Amounts GAAP Basis	Budget to GAAP Differences Over (Under)	Actual Amounts Budgetary Basis	Budgeted Amounts		Variance Favorable (Unfavorable)
				Original	Final	
<b>Revenues</b>						
<i>Contract Revenues</i>						
General planning - City of Springfield	\$ 169,771	\$ (51,341)	\$ 118,430	\$ 163,770	\$ 163,770	\$ (45,340)
General planning - Sangamon County	332,652	-	332,652	332,652	332,652	-
Transportation study	379,330	1,726	381,056	420,714	420,714	(39,658)
Mass transit study	99,261	(2,490)	96,771	99,356	99,356	(2,585)
Marketing materials	24,930	(1,312)	23,618	25,000	25,000	(1,382)
MacArthur Boulevard redevelopment grant	-	-	-	-	-	-
Energy efficiency and conservation block grant	132,201	(7,050)	125,151	-	125,151	-
Regional comprehensive planning grant	91,230	(91,230)	-	95,900	95,900	(95,900)
Springfield Metro Sanitary District grant	3,465	4,179	7,644	-	7,644	-
Rural comprehensive regional planning grant	11,932	(11,932)	-	14,665	14,665	(14,665)
Central area inventory and mapping project	11,998	(11,998)	-	-	-	-
Citizen's Efficiency Commission research and analysis	15,000	(15,000)	-	-	-	-
Springfield School District #186 sub-district remapping	9,642	-	9,642	-	9,642	-
Other projects	16,267	12,973	29,240	11,500	31,740	(2,500)
<i>Other Revenues</i>						
Existing reserves	-	-	-	57,228	47,228	(47,228)
Other	1,024	(504)	520	-	-	520
<b>Total Revenues</b>	<b>1,298,703</b>	<b>(173,979)</b>	<b>1,124,724</b>	<b>1,220,785</b>	<b>1,373,462</b>	<b>(248,738)</b>
<b>Expenditures</b>						
Salaries and wages	625,049	(2,631)	622,418	601,664	624,190	1,772
Fringe benefits	260,601	(1,635)	258,966	247,131	247,131	(11,835)
Materials and supplies	8,782	684	9,466	4,800	9,800	334
Printing	614	-	614	750	750	136
Boards and committees	3,750	-	3,750	6,001	6,001	2,251
Meetings and dues	4,981	-	4,981	8,000	8,000	3,019
Travel	1,106	63	1,169	2,000	2,000	831
Equipment maintenance	4,288	-	4,288	5,800	5,800	1,512
Publications	5,128	-	5,128	4,500	4,500	(628)
Postage	2,469	-	2,469	4,500	4,500	2,031
Contractual services	247,999	2,839	250,838	181,105	306,256	55,418
Allocated administrative costs	149,534	-	149,534	149,534	149,534	-
Equipment purchases	1,947	9,300	11,247	5,000	5,000	(6,247)
Depreciation	1,624	(1,624)	-	-	-	-
<b>Total Expenditures</b>	<b>1,317,872</b>	<b>6,996</b>	<b>1,324,868</b>	<b>1,220,785</b>	<b>1,373,462</b>	<b>48,594</b>
<b>Excess of (Deficiency in) Revenues over Expenditures</b>	<b>\$ (19,169)</b>	<b>\$ (180,975)</b>	<b>\$ (200,144)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,144)</b>

**Springfield-Sangamon County Regional Planning Commission**  
 Budgetary Comparison Schedule  
 For the Year Ended November 30, 2011  
 (Unaudited)

	Actual Amounts GAAP Basis	Budget to GAAP Differences Over (Under)	Actual Amounts Budgetary Basis	Budgeted Amounts		Variance Favorable (Unfavorable)
				Original	Final	
<b>Revenues</b>						
<i>Contract Revenues</i>						
General planning - City of Springfield	\$ 144,387	\$ (3,463)	\$ 140,924	\$ 159,000	\$ 159,000	\$ (18,076)
General planning - Sangamon County	332,652	-	332,652	332,652	332,652	-
Transportation study	390,937	12,494	403,431	360,256	360,256	43,175
Mass transit study	102,431	5,372	107,803	99,356	99,356	8,447
Marketing materials	12,102	906	13,008	8,372	8,372	4,636
MacArthur Boulevard redevelopment grant	2,036	-	2,036	-	2,036	-
Energy efficiency and conservation block grant	226,386	(51,746)	174,640	9,000	74,855	99,785
Regional comprehensive planning grant	96,669	119,315	215,984	-	107,992	107,992
Springfield Metro Sanitary District grant	41,965	(4,179)	37,786	-	37,785	1
Rural comprehensive planning grant	1,375	13,290	14,665	-	-	14,665
Travel demand model	-	-	-	-	-	-
Other projects	6,744	935	7,679	-	-	7,679
<i>Other Revenues</i>						
Existing reserves	-	-	-	145,934	145,934	(145,934)
Other	1,401	-	1,401	-	-	1,401
<b>Total Revenues</b>	<b>1,359,085</b>	<b>92,924</b>	<b>1,452,009</b>	<b>1,114,570</b>	<b>1,328,238</b>	<b>123,771</b>
<b>Expenditures</b>						
Salaries and wages	594,620	(7,895)	586,725	573,625	573,625	(13,100)
Fringe benefits	232,992	(1,744)	231,248	231,879	231,879	631
Materials and supplies	8,602	(796)	7,806	4,800	9,366	1,560
Printing	353	-	353	750	750	397
Boards and committees	3,550	-	3,550	5,452	5,452	1,902
Meetings and dues	4,366	-	4,366	8,000	8,000	3,634
Travel	1,784	(64)	1,720	2,000	2,000	280
Equipment maintenance	8,051	-	8,051	4,000	5,652	(2,399)
Publications	5,267	-	5,267	3,000	4,500	(767)
Postage	3,106	-	3,106	4,500	4,500	1,394
Contractual services	325,434	14,890	340,324	115,405	314,405	(25,919)
Allocated administrative costs	156,159	-	156,159	156,159	156,159	-
Equipment purchases	9,918	7,520	17,438	5,000	11,950	(5,488)
Depreciation	535	(535)	-	-	-	-
<b>Total Expenditures</b>	<b>1,354,737</b>	<b>11,376</b>	<b>1,366,113</b>	<b>1,114,570</b>	<b>1,328,238</b>	<b>(37,875)</b>
<b>Excess of (Deficiency in) Revenues over Expenditures</b>	<b>\$ 4,348</b>	<b>\$ 81,548</b>	<b>\$ 85,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,896</b>



Springfield-Sangamon County  
Regional Planning Commission

May 9, 2013

Mr. Anthony J. DelGiorno, Esq.  
Rammelkamp Bradney, P.C.  
741 South Grand Avenue West  
Springfield, IL 62704

Dear Mr. DelGiorno:

Based upon your communication of May 8, 2013, to Mr. Joe Zeibert of the Regional Planning Commission staff, it is my understanding that the Round Prairie Water Cooperative is desirous of expanding its existing infrastructure, identified as Distribution System Proposed Phase 2 in your attachment. You have asked us to determine whether or not this expansion is consistent with local plans and County zoning in the areas in which it is located.

To the extent that components of the system are not located within the extra-territorial jurisdictions of municipalities having valid comprehensive plans (which may require their review), this project would fall within the planning jurisdiction of Sangamon County. To the extent that these components are located within the unincorporated areas of the County, the project would fall within the County's zoning jurisdiction as well.

The Sangamon County Regional Land Use Policy Plan of 1977 includes policy II-E as follows: "Phased or scheduled utility extension plans based upon expansion in concentric patterns should be developed, widely disseminated and adhered to strongly." Based upon the information you provided to us, we believe that the infrastructure improvement contemplated by the Round Prairie Water Cooperative is consistent with this policy as it applies to Sangamon County's planning jurisdiction.

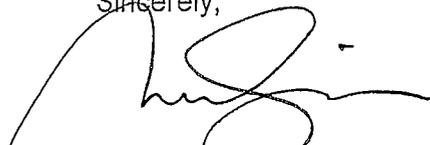
As to County zoning, I have shared the materials you provided with Ms. Cyndi Knowles, Sangamon County Zoning Administrator. She has notified me that she foresees no zoning issues. I would note, however, that this is based upon our understanding of the project as the expansion of water mains. Should your client find that the project ultimately requires ancillary structures or other above-ground features, Ms. Knowles should be contacted to determine if additional zoning relief is required.

I hope that this information and response is useful to the Cooperative. Should you require a formal A-95 or other review, we would be happy to assist you with this and its submission to the full Commission for recommendation. The Commission meets at 9:30 AM on the third Wednesday of each month.

Letter to Anthony DelGiorno  
May 9, 2013  
Page 2

Best wishes to the Cooperative with this project, and if you have any questions, please feel free to contact me at 217-535-3110.

Sincerely,

A handwritten signature in black ink, appearing to read 'E. Norman Sims', with a long horizontal flourish extending to the right.

E. Norman Sims  
Executive Director

Cc: Joe Zeibert; Cyndi Knowles; Molly Berns