

Sangamon County, Illinois

Annual Financial Report
November 30, 2012

Sangamon County, Illinois

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Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 Sangamon County, Illinois as of November 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Illinois Municipal Retirement Fund Schedules of Funding Progress and budgetary comparison information on pages 32 through 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining and individual non-major fund financial statements and schedule of appropriations listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

McGladrey LLP

Springfield, Illinois
June 19, 2013

Sangamon County, Illinois

**Statement of Net Assets
November 30, 2012**

| | Primary Government | |
|--|----------------------------|---------------------|
| | Governmental Activities | Component Units |
| Assets | | |
| Current assets | | |
| Cash and short-term investments | \$ 14,761,214 | \$ 3,848,908 |
| Receivables, net: | | |
| Property taxes | 26,847,772 | - |
| Other | 7,389,661 | 770,294 |
| Due from fiduciary funds | 426,103 | - |
| Inventories | 869,973 | - |
| Prepaid contracts | 31,222 | 231,538 |
| Land | 4,073,881 | - |
| Construction in progress | 1,181,471 | - |
| Capital assets, net | 75,140,625 | 2,860,158 |
| Total assets | 130,721,922 | 7,710,898 |
| Liabilities | | |
| Current Liabilities | | |
| Accounts payable and accrued expenses | 1,812,253 | 187,572 |
| Accrued interest | 404,321 | - |
| Self-insurance payable | 606,949 | - |
| Deferred property tax revenue | 26,847,772 | - |
| Deferred revenue | 38,402 | 26,414 |
| Accrued wages | 1,955,368 | 292,614 |
| Long-term liabilities | | |
| Net other postemployment benefit (OPEB) obligation | 1,809,370 | - |
| Accrued compensated absences | 5,417,726 | 54,745 |
| Long-term debt: | | |
| Due within one year | 549,604 | - |
| Due in more than one year | 13,227,313 | - |
| Total liabilities | 52,669,078 | 561,345 |
| Net Assets | | |
| Invested in capital assets, net of related debt | 66,619,060 | 2,860,158 |
| Restricted for: | | |
| Self-funded health insurance | 7,070,155 | - |
| Special projects | 20,045,690 | - |
| Capital projects | 410,567 | - |
| Unrestricted (deficit) | (16,092,628) | 4,289,395 |
| Total net assets | \$ 78,052,844 | \$ 7,149,553 |

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Statement of Activities
Year Ended November 30, 2012

| Functions/Programs | Expenses | Program Revenues | | Net Revenue (Expense) and Changes in Net Assets | |
|------------------------------------|----------------------|---|--|--|--------------------|
| | | Fees, Fines, and Charges for Services | Operating Grants and Contributions | Primary Governmental Activities | Component Units |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 24,078,460 | \$ 3,255,348 | \$ 313,580 | \$ (20,509,532) | \$ - |
| Public safety | 22,372,138 | 1,830,444 | 315,907 | (20,225,787) | - |
| Judicial | 11,355,517 | 4,736,232 | 477,793 | (6,141,492) | - |
| Health and welfare | 14,381,795 | 2,522,430 | 9,730,221 | (2,129,144) | - |
| Highways and roads | 10,661,411 | 1,712 | 79,007 | (10,580,692) | - |
| Interest and fiscal charges | 850,298 | - | - | (850,298) | - |
| Total primary government | \$ 83,699,619 | \$ 12,346,166 | \$ 10,916,508 | (60,436,945) | - |
| Component Units: | | | | | |
| Emergency Telephone System Board | \$ 2,140,967 | \$ 2,069,922 | \$ - | - | (71,045) |
| Regional Planning Commission | 1,330,784 | 224,907 | 603,032 | - | (502,845) |
| Land of Lincoln Workforce Alliance | 2,529,548 | - | 2,557,565 | - | 28,017 |
| Total component units | \$ 6,001,299 | \$ 2,294,829 | \$ 3,160,597 | - | (545,873) |
| General revenues | | | | | |
| Taxes: | | | | | |
| Property | | | | 25,972,620 | - |
| Sales and use | | | | 9,052,816 | - |
| Other | | | | 9,993,038 | - |
| Licenses and permits | | | | 862,842 | - |
| Intergovernmental revenues | | | | 7,460,022 | 332,652 |
| Earnings on investments | | | | 978,289 | 1,982 |
| Miscellaneous | | | | 2,156,033 | - |
| Total general revenues | | | | 56,475,660 | 334,634 |
| Change in net assets | | | | (3,961,285) | (211,239) |
| Net assets: | | | | | |
| December 1, 2011 | | | | 82,014,129 | 7,360,792 |
| November 30, 2012 | | | | \$ 78,052,844 | \$ 7,149,553 |

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Balance Sheet - Governmental Funds

November 30, 2012

| | General Fund | County Health Fund | Pension Code Fund | County Motor Fuel Tax Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|--------------------------|-------------------------|----------------------------------|--------------------------------|--------------------------------|
| Assets | | | | | | |
| Cash and short-term investments | \$ 3,038,139 | \$ 1,050 | \$ - | \$ 6,365,064 | \$ 5,356,961 | \$ 14,761,214 |
| Receivables, net: | | | | | | |
| Property taxes | 16,282,747 | 1,654,537 | 4,839,802 | - | 4,070,686 | 26,847,772 |
| Other | 3,908,141 | 1,853,980 | - | 286,788 | 1,340,752 | 7,389,661 |
| Due from other funds | 5,811,199 | - | - | - | 9,251,460 | 15,062,659 |
| Due from fiduciary funds | 254,935 | - | - | - | 171,168 | 426,103 |
| Inventories | 92,096 | - | - | 644,866 | 133,011 | 869,973 |
| Prepaid contracts | 31,222 | - | - | - | - | 31,222 |
| Total assets | \$ 29,418,479 | \$ 3,509,567 | \$ 4,839,802 | \$ 7,296,718 | \$ 20,324,038 | \$ 65,388,604 |
| Liabilities and Fund Balances | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable and accrued expenses | \$ 1,372,635 | \$ 174,602 | \$ - | \$ 49,895 | \$ 215,121 | \$ 1,812,253 |
| Accrued wages | 1,450,000 | 219,216 | - | 77,297 | 208,855 | 1,955,368 |
| Accrued interest | 383,499 | 10,964 | - | - | 9,858 | 404,321 |
| Self-insurance payable | 606,949 | - | - | - | - | 606,949 |
| Due to other funds | 5,776,924 | 4,860,711 | 34,276 | 12,873 | 4,377,875 | 15,062,659 |
| Deferred revenue | 29,182 | 9,220 | - | - | - | 38,402 |
| Deferred property taxes | 16,282,747 | 1,654,537 | 4,839,802 | - | 4,070,686 | 26,847,772 |
| Total liabilities | 25,901,936 | 6,929,250 | 4,874,078 | 140,065 | 8,882,395 | 46,727,724 |
| Fund Balance (Deficit): | | | | | | |
| Nonspendable | 123,318 | - | - | 644,866 | 133,011 | 901,195 |
| Restricted for: | | | | | | |
| Capital projects | 410,567 | - | - | - | - | 410,567 |
| Special projects | - | - | - | 6,511,787 | 13,533,903 | 20,045,690 |
| Committed | 7,070,155 | - | - | - | - | 7,070,155 |
| Assigned | - | - | - | - | 1,474,511 | 1,474,511 |
| Unassigned | (4,087,497) | (3,419,683) | (34,276) | - | (3,699,782) | (11,241,238) |
| Total fund balances | 3,516,543 | (3,419,683) | (34,276) | 7,156,653 | 11,441,643 | 18,660,880 |
| Total liabilities and fund balances | \$ 29,418,479 | \$ 3,509,567 | \$ 4,839,802 | \$ 7,296,718 | \$ 20,324,038 | \$ 65,388,604 |

See Notes to Basic Financial Statements.

Sangamon County, Illinois

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
November 30, 2012**

| | |
|--|---------------|
| Total fund balances-governmental funds | \$ 18,660,880 |
|--|---------------|

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

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

| | |
|----------------------------------|------------|
| Total capital assets, net | 80,395,977 |
|----------------------------------|------------|

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

| | | |
|---------------------------------------|-------------------|---------------------|
| Governmental lease obligations | \$ 704,654 | |
| Bonds payable | 12,720,000 | |
| Mortgage loan | 352,263 | |
| Compensated absences | 5,417,726 | |
| Accrued other postemployment benefits | 1,809,370 | |
| Total long-term liabilities | <u>21,004,013</u> | <u>(21,004,013)</u> |

| | |
|---------------------------------------|-----------------------------|
| Net assets of governmental activities | <u><u>\$ 78,052,844</u></u> |
|---------------------------------------|-----------------------------|

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances –
 Governmental Funds
 Year Ended November 30, 2012

| | General Fund | County Health Fund | Pension Code Fund | County Motor Fuel Tax Fund | Other Governmental Funds | Intra-Activity Eliminations | Total Governmental Funds |
|---|-------------------|--------------------|--------------------|----------------------------|--------------------------|-----------------------------|--------------------------|
| Revenues: | | | | | | | |
| Property taxes | \$ 15,502,197 | \$ 1,639,709 | \$ 4,800,180 | \$ - | \$ 4,030,534 | \$ - | \$ 25,972,620 |
| Licenses and permits | 356,173 | 506,669 | - | - | - | - | 862,842 |
| Fees, fines and forfeitures | 6,303,608 | 2,464,794 | - | - | 3,577,764 | - | 12,346,166 |
| Sales and use taxes | 9,052,816 | - | - | - | - | - | 9,052,816 |
| Other taxes | 4,383,387 | - | - | 4,003,822 | 1,605,829 | - | 9,993,038 |
| Intergovernmental | 1,788,134 | - | 23,651 | 60,311 | 1,690,850 | - | 3,562,946 |
| Intergovernmental, federal | 865,721 | 5,740,949 | - | - | 4,309,838 | - | 10,916,508 |
| Interest | 960,519 | (20) | - | 2,502 | 15,288 | - | 978,289 |
| Self-funded health insurance | 5,582,853 | - | - | - | - | (1,685,777) | 3,897,076 |
| Miscellaneous | 1,002,895 | 114,926 | - | - | 1,075,633 | - | 2,193,454 |
| Total revenues | 45,798,303 | 10,467,027 | 4,823,831 | 4,066,635 | 16,305,736 | (1,685,777) | 79,775,755 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General government | 21,293,137 | - | 22,042 | - | 883,815 | (56,374) | 22,142,620 |
| Public safety | 18,079,977 | - | - | - | 3,543,937 | (366,652) | 21,257,262 |
| Judicial | 9,635,331 | - | - | - | 1,384,321 | (66,335) | 10,953,317 |
| Health and welfare | 198,179 | 10,239,769 | - | - | 4,776,404 | (881,986) | 14,332,366 |
| Highways and roads | - | - | - | 3,018,181 | 4,522,032 | (314,430) | 7,225,783 |
| Debt service: | | | | | | | |
| Principal | 342,662 | 38,394 | - | - | 127,300 | - | 508,356 |
| Interest | 811,278 | 166 | 654 | - | 38,200 | - | 850,298 |
| Capital outlay | 842,014 | - | - | 978,871 | 1,096,629 | - | 2,917,514 |
| Total expenditures | 51,202,578 | 10,278,329 | 22,696 | 3,997,052 | 16,372,638 | (1,685,777) | 80,187,516 |
| Excess (deficiency) of revenues over expenditures | (5,404,275) | 188,698 | 4,801,135 | 69,583 | (66,902) | - | (411,761) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | 5,921,780 | 166,000 | - | - | 1,296,565 | (7,384,345) | - |
| Transfers out | (1,300,420) | (447,933) | (4,842,790) | - | (793,202) | 7,384,345 | - |
| Capital lease proceeds | 323,197 | - | - | - | - | - | 323,197 |
| Total other financing sources (uses) | 4,944,557 | (281,933) | (4,842,790) | - | 503,363 | - | 323,197 |
| Net change in fund balances | (459,718) | (93,235) | (41,655) | 69,583 | 436,461 | - | (88,564) |
| Fund balances (deficits): | | | | | | | |
| December 1, 2011 | 3,976,261 | (3,326,448) | 7,379 | 7,087,070 | 11,005,182 | - | 18,749,444 |
| November 30, 2012 | \$ 3,516,543 | \$ (3,419,683) | \$ (34,276) | \$ 7,156,653 | \$ 11,441,643 | \$ - | \$ 18,660,880 |

See Notes to Basic Financial Statements.

Sangamon County, Illinois

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
Year Ended November 30, 2012**

| | | |
|---|--------------------|------------------------------|
| Net change in fund balances-total governmental funds | | \$ (88,564) |
| 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 lives of the assets. This is the amount by which depreciation exceeded capital outlays in the current period. | | |
| Current year additions | \$ 2,917,514 | |
| Depreciation expense | <u>(5,793,762)</u> | (2,876,248) |
| Proceeds from disposition of capital assets provide current financial resources to governmental funds while gain (loss) on disposition of capital asset is recognized in the statement of activities: | | |
| Proceeds on disposition of capital assets | (66,250) | |
| Gain (loss) on disposition of capital assets | <u>28,829</u> | (37,421) |
| Debt proceeds provide current financial resources to governmental funds, and thus are reported as financing sources that contribute to the change in fund balance; however, issuing debt increases long-term liabilities in the statement of net assets. | | |
| Debt issued: | | |
| Leases payable | (323,197) | |
| Bonds payable | <u>-</u> | (323,197) |
| Repayments of debt proceeds are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net assets. | | |
| Repayments: | | |
| General obligation bonds | 250,000 | |
| Capital lease obligations | 225,281 | |
| Mortgage loan | <u>33,075</u> | 508,356 |
| 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: | | |
| Compensated absences | (271,382) | |
| Accrued other postretirement benefits | <u>(872,829)</u> | (1,144,211) |
| Change in net assets of governmental activities | | <u><u>\$ (3,961,285)</u></u> |

See Notes to Basic Financial Statements.

Sangamon County, Illinois

**Statement of Fiduciary Net Assets
Agency Funds
November 30, 2012**

| | |
|---------------------------------------|--------------------|
| Assets | |
| Cash and short-term investments | \$ 9,019,601 |
| Receivables: | |
| Property taxes | 188,358 |
| Other | 31,007 |
| Total assets | <u>9,238,966</u> |
| | |
| Liabilities | |
| Accounts payable and accrued expenses | 2,440,917 |
| Bond deposits | 2,804,139 |
| Refunds and restitutions | 33,685 |
| Deferred property tax revenue | 188,358 |
| Due to other funds | 426,103 |
| Trust funds due others | 3,345,764 |
| Total liabilities | <u>9,238,966</u> |
| | |
| Net Assets | <u><u>\$ -</u></u> |

See Notes to Basic Financial Statements.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

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

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

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

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The following funds are included in the County's General Fund for reporting purposes: Insurance Liability Fund, Self-Insured Fund, Build America Bonds Fund, Recovery Zone Economic Development Bonds Fund and the Bond Certificate Fund.

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

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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

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

Budgets and Budgetary Accounting

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

Budgets are prepared on the modified accrual basis of accounting.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2012.

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

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

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

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

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

Capital assets: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental columns in the government-wide financial statements. The capitalization threshold for infrastructure is \$5,000. Capital assets, other than infrastructure, are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

| Assets | Years |
|-----------------------|---------|
| Building | 10 - 60 |
| Building improvements | 10 - 45 |
| Site improvements | 3 - 50 |
| Equipment | 3 - 25 |
| Infrastructure | 5 - 40 |

Long-term obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

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

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.

Equity Classification:

Government-Wide Statements:

Net assets are classified and displayed in three components:

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

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements:

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

Property Tax Calendar

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

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

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments

Following is a reconciliation of deposits and investments as of November 30, 2012:

| | Primary Government | Component Units | Total |
|--|-----------------------|---------------------|----------------------|
| Statement of Net Assets: | | | |
| Cash and short-term investments | \$ 14,761,214 | \$ 3,848,908 | \$ 18,610,122 |
| Statement of Fiduciary Net Assets: | | | |
| Cash and short-term investments | 9,019,601 | - | 9,019,601 |
| Total | \$ 23,780,815 | \$ 3,848,908 | \$ 27,629,723 |
| Deposits and short-term investments: | | | |
| Bank deposits (checking, savings or certificates of deposit) | | | \$ 7,097,869 |
| Money market funds | | | 20,521,739 |
| Cash on hand | | | 10,115 |
| Total | | | \$ 27,629,723 |

Custodial Credit Risk - Deposits. Deposits are exposed to custodial credit risk if they are not covered by depository insurance or collateralized by bank assets. As of November 30, 2012, none of the County's total bank balance of \$9,184,487 (total book balance of \$7,097,869) was exposed to custodial credit risk as the deposits were either (1) guaranteed by FDIC Insurance, (2) guaranteed by Section 343 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) or (3) collateralized with investments held by the bank in the County's name. The Dodd-Frank Act provided temporary unlimited deposit insurance coverage for noninterest-bearing transaction accounts at all FDIC-insured depository institutions from December 31, 2010 through December 31, 2012.

Custodial Credit Risk - Short-term Investments. The County's short-term investments consisted of \$4,834,838 held in The Illinois Funds, which is an external local government investment pool, and \$15,686,901 in money market funds. Short-term investments are exposed to custodial credit risk if they are uninsured, unregistered or held by counterparty or its agent but not in the government's name. The County does not have a custodial credit risk policy for short-term investments. As of November 30, 2012, the County's short-term investments were not exposed to custodial credit risk as they were held in the County's name.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County has no policy regarding credit risk. As of November 30, 2012, the County's investment in external local government investment pool was rated AAAM by Standard & Poor's.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of November 30, 2012, the County had no concentration of credit risk.

Interest Rate Risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. As of November 30, 2012, the average maturity of the underlying investments in the external local government investment pool was less than 60 days.

Note 3. Capital Assets

Capital asset activity for the year ended November 30, 2012, was as follows:

| | Balance December 1, 2011 | Additions | Retirements and Transfers | Balance November 30, 2012 |
|---|--------------------------------|---------------------|---------------------------------|---------------------------------|
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 3,997,777 | \$ 83,400 | \$ (7,296) | \$ 4,073,881 |
| Construction in progress | 4,489,599 | 597,635 | (3,905,763) | 1,181,471 |
| Total capital assets not being depreciated | <u>8,487,376</u> | <u>681,035</u> | <u>(3,913,059)</u> | <u>5,255,352</u> |
| Capital assets being depreciated: | | | | |
| Land improvements | 503,145 | - | - | 503,145 |
| Buildings | 57,311,489 | 884,471 | - | 58,195,960 |
| Buildings improvements | 1,759,519 | 4,194,590 | - | 5,954,109 |
| Vehicles | 4,112,757 | 383,922 | (163,093) | 4,333,586 |
| Maintenance equipment | 4,864,122 | 344,483 | (274,683) | 4,933,922 |
| Infrastructure | 89,911,078 | - | - | 89,911,078 |
| Office equipment | 1,394,438 | - | (20,400) | 1,374,038 |
| Computer equipment | 6,444,290 | 279,018 | (243,505) | 6,479,803 |
| Software | 425,240 | 48,402 | - | 473,642 |
| Other equipment | 711,426 | 7,356 | (6,700) | 712,082 |
| Total capital assets being depreciated | <u>167,437,504</u> | <u>6,142,242</u> | <u>(708,381)</u> | <u>172,871,365</u> |
| Less accumulated depreciation for: | | | | |
| Land improvements | 115,765 | 14,454 | - | 130,219 |
| Buildings | 21,055,742 | 1,310,204 | - | 22,365,946 |
| Buildings improvements | 170,923 | 187,583 | - | 358,506 |
| Vehicles | 3,414,810 | 283,344 | (163,093) | 3,535,061 |
| Maintenance equipment | 3,025,590 | 285,016 | (257,496) | 3,053,110 |
| Infrastructure | 58,662,941 | 3,056,495 | - | 61,719,436 |
| Office equipment | 827,594 | 44,069 | (20,400) | 851,263 |
| Computer equipment | 4,493,560 | 517,527 | (230,567) | 4,780,520 |
| Software | 378,358 | 22,259 | - | 400,617 |
| Other equipment | 469,951 | 72,811 | (6,700) | 536,062 |
| Total accumulated depreciation | <u>92,615,234</u> | <u>5,793,762</u> | <u>(678,256)</u> | <u>97,730,740</u> |
| Total capital assets being depreciated, net | <u>74,822,270</u> | <u>348,480</u> | <u>(30,125)</u> | <u>75,140,625</u> |
| Governmental activities capital assets, net | <u>\$ 83,309,646</u> | <u>\$ 1,029,515</u> | <u>\$ (3,943,184)</u> | <u>\$ 80,395,977</u> |

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

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

| | |
|--------------------------|---------------------|
| Governmental Activities: | |
| General government | \$ 791,629 |
| Public safety | 1,114,876 |
| Highways and roads | 3,435,628 |
| Judicial | 402,200 |
| Health and welfare | 49,429 |
| | <u>5,793,762</u> |
| | <u>\$ 5,793,762</u> |

Activity for the capital assets of the component units for the year ended November 30, 2012 was as follows:

| | Balance December 1, 2011 | Additions | Retirements | Balance November 30, 2012 |
|---|--------------------------------|--------------------|-------------|---------------------------------|
| Capital assets being depreciated: | | | | |
| Building | \$ 3,012,349 | \$ - | \$ - | \$ 3,012,349 |
| Equipment | 1,080,051 | 252,128 | - | 1,332,179 |
| Total capital assets being depreciated | <u>4,092,400</u> | <u>252,128</u> | <u>-</u> | <u>4,344,528</u> |
| Less accumulated depreciation for: | | | | |
| Building | 744,423 | 120,824 | - | 865,247 |
| Equipment | 465,894 | 153,229 | - | 619,123 |
| Total accumulated depreciation | <u>1,210,317</u> | <u>274,053</u> | <u>-</u> | <u>1,484,370</u> |
| Total capital assets being depreciated, net | <u>2,882,083</u> | <u>(21,925)</u> | <u>-</u> | <u>2,860,158</u> |
| Component unit capital assets, net | <u>\$ 2,882,083</u> | <u>\$ (21,925)</u> | <u>\$ -</u> | <u>\$ 2,860,158</u> |

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 4. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2012 was as follows:

| Receivable Fund | Payable Fund | Amount |
|-----------------------|----------------|-------------------|
| General | Fiduciary Fund | \$ 254,935 |
| Nonmajor Governmental | Fiduciary Fund | 171,168 |
| | | <u>\$ 426,103</u> |

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

Interfund receivable and payable balances among Governmental Funds at year end are the result of the time lag between the dates that interfund goods and services are provided, the date the transactions are recorded in the accounting system and the date payments between funds are made. Interfund receivable and payable balances are also the result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund as of November 30, 2012.

Note 5. Long-Term Debt

Long-term debt activity for the year ended November 30, 2012 was as follows:

| | Outstanding Debt as of December 1, | | | Outstanding Debt as of November 30, | | Due within |
|---------------------------|---------------------------------------|-------------------|---------------------|--|---------------------|---------------|
| | 2011 | Additions | Reductions | 2012 | one year | |
| Governmental activities: | | | | | | |
| Bonds payable, | | | | | | |
| General obligation bonds | \$ 12,970,000 | \$ - | \$ (250,000) | \$ 12,720,000 | \$ 280,000 | |
| Capital lease obligations | 606,738 | 323,197 | (225,281) | 704,654 | 235,032 | |
| Mortgage loan | 385,338 | - | (33,075) | 352,263 | 34,572 | |
| Compensated absences | 5,146,344 | 341,232 | (69,850) | 5,417,726 | 1,354,431 | |
| | <u>\$ 19,108,420</u> | <u>\$ 664,429</u> | <u>\$ (578,206)</u> | <u>\$ 19,194,643</u> | <u>\$ 1,904,035</u> | |

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

The 2010 capital improvement bonds are Build America Bonds and Recovery Zone Economic Development Bonds that provide for 35 percent federal subsidy on the total interest requirements. The interest is paid to the County on a semiannual basis corresponding with the interest payment dates to the bondholders. The interest requirements for this bond in the accompanying schedule of maturities are shown at the gross amount. The remaining federal subsidy totals \$3,621,125 through the fiscal year ended November 30, 2012.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

General obligation bonds payable reported on the government-wide Statement of Net Assets at November 30, 2012 are comprised of the following individual issues:

Governmental Activities:

General obligation bonds, Series 2010, original amount \$12,970,000, due in annual installments of \$250,000 to \$1,320,000 through December 2029, interest payments semi-annually from 3.00% to 7.200% (before the federal subsidy). \$12,720,000

Debt service requirements on long-term debt at November 30, 2012 was as follows:

| Fiscal Year Ending November 30, | Governmental Activities | | | | | |
|---------------------------------------|-------------------------|---------------------|---------------------------|------------------|-------------------|------------------|
| | Bonds Payable | | Capital Lease Obligations | | Mortgage Loan | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2013 | \$ 280,000 | \$ 802,963 | \$ 235,032 | \$ 12,372 | \$ 34,572 | \$ 10,944 |
| 2014 | 310,000 | 791,863 | 235,032 | 10,825 | 35,652 | 9,914 |
| 2015 | 345,000 | 777,900 | 234,590 | 5,412 | 36,766 | 8,800 |
| 2016 | 385,000 | 760,898 | - | - | 245,273 | 7,650 |
| 2017 | 425,000 | 740,608 | - | - | - | - |
| 2018-2022 | 2,855,000 | 3,273,278 | - | - | - | - |
| 2023-2027 | 4,445,000 | 2,130,059 | - | - | - | - |
| 2028-2030 | 3,675,000 | 410,015 | - | - | - | - |
| | <u>\$ 12,720,000</u> | <u>\$ 9,687,584</u> | <u>\$ 704,654</u> | <u>\$ 28,609</u> | <u>\$ 352,263</u> | <u>\$ 37,308</u> |

Note 6. Compensated Absences

At November 30, 2012, 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 \$5,417,726 for the primary government. Compensated absences are generally liquidated by the General Fund.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 7. Property Taxes

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

| | Maximum Tax Rate | 2012 Actual Rate |
|---------------------------|---------------------|---------------------|
| General Fund | N/A | 0.3952 |
| Insurance Liability Fund | N/A | 0.0388 |
| County Highway Fund | 0.2000 | 0.0451 |
| County Bridge Fund | 0.2500 | 0.0166 |
| Matching Fund | 0.0500 | 0.0246 |
| County Health Fund | 0.0750 | 0.0441 |
| Juvenile Center Fund | 0.1000 | 0.0131 |
| Pension Code Fund | N/A | 0.1290 |
| Veterans' Assistance Fund | 0.0400 | 0.0056 |
| Child Advocacy Fund | 0.0040 | 0.0035 |
| Extension Education Fund | 0.0500 | 0.0048 |
| | | <u>0.7204</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, 2012, the County had \$26,847,772 of deferred property tax revenue reflected in the governmental funds and \$188,358 reflected in the agency funds.

Note 8. Transfers Within the Reporting Entity

The composition of interfund transfers for the year ended November 30, 2012 was as follows:

| | Transfer In | Transfer Out |
|-----------------------------|---------------------|---------------------|
| Major funds: | | |
| General | \$ 5,921,780 | \$ 1,300,420 |
| County Health | 166,000 | 447,933 |
| Pension Code | - | 4,842,790 |
| Nonmajor governmental funds | 1,296,565 | 793,202 |
| Totals | <u>\$ 7,384,345</u> | <u>\$ 7,384,345</u> |

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Retirement Plan - Elected County Official Plan

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

Funding Policy. As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County annual required contribution rate for calendar year 2012 was 35.01 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2012 was \$252,532.

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

| Calendar Year Ended | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|---------------------|---------------------------|-------------------------------|------------------------|
| 12/31/2012 | \$ 252,532 | 100% | \$ - |
| 12/31/2011 | 260,212 | 100% | - |
| 12/31/2010 | 294,800 | 100% | - |

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Sangamon County, Illinois

Notes to Basic Financial Statements

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

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Elected County Official plan was 50.02 percent funded. The actuarial accrued liability for benefits was \$4,482,180 and the actuarial value of assets was \$2,242,182, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,239,998. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$721,315 and the ratio of the UAAL to the covered payroll was 311 percent.

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

Note 10. Retirement Plan - Defined Benefit Pension Plan - Regular Employees

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

Funding Policy. As set by statute, the County's regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2012 used by the employer was 12.94 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2012 was 12.98 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For calendar year ended December 31, 2012, the County's actual contributions for pension cost for the Regular plan were \$3,411,011. Its required contribution for calendar year 2012 was \$3,421,555.

Three-Year Trend Information for the Regular Plan:

| Calendar Year Ended | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|---------------------|---------------------------------|-------------------------------------|---------------------------|
| 12/31/2012 | \$ 3,421,555 | 100% | \$ - |
| 12/31/2011 | 3,320,492 | 92% | - |
| 12/31/2010 | 2,963,650 | 92% | - |

Sangamon County, Illinois

Notes to Basic Financial Statements

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

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your County Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payrolls on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 68.87 percent funded. The actuarial accrued liability for benefits was \$81,257,127 and the actuarial value of assets was \$55,964,287, resulting in an underfunded actuarial accrued liability (UAAL) of \$25,292,840. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$26,360,210 and the ratio of the UAAL to the covered payroll was 96 percent.

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

Note 11. Retirement Plan - Defined Benefit Pension Plan

Sheriff's Law Enforcement Personnel

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

Funding Policy. As set by statute, the County's Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2012 was 32.35 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For calendar year ended December 31, 2012, the County's actual contributions for pension cost for the Sheriff's Law Enforcement Personnel plan were \$1,405,274.

Sangamon County, Illinois

Notes to Basic Financial Statements

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

Three-Year Trend Information for the Sheriffs Law Enforcement Personnel Plan:

| Calendar Year Ended | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|---------------------|---------------------------|-------------------------------|------------------------|
| 12/31/2012 | \$ 1,405,274 | 100% | \$ - |
| 12/31/2011 | 1,206,120 | 100% | - |
| 12/31/2010 | 1,172,811 | 98% | - |

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your County Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payrolls on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 22.27 percent funded. The actuarial accrued liability for benefits was \$18,545,928 and the actuarial value of assets was \$4,130,895, resulting in an underfunded actuarial accrued liability (UAAL) of \$14,415,033. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$4,343,970 and the ratio of the UAAL to the covered payroll was 332 percent.

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 12. Other Postemployment Benefits (OPEB)

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

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

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

Law Enforcement - Age 50 and 20 years of service

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

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

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

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

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

Annual OPEB Cost and Net OPEB Obligation. For 2012, the annual OPEB cost consists of the annual required contribution plus interest on the net OPEB obligation less the adjustment to the annual required contribution as presented below:

| Item | Law Enforcement | All Other | Total |
|---|--------------------|------------|--------------|
| a. Annual Required Contribution | \$ 1,339,155 | \$ 180,910 | \$ 1,520,065 |
| b. Interest on net OPEB obligation | 41,262 | 5,565 | 46,827 |
| c. Adjustment to annual required contribution | 51,127 | 6,895 | 58,022 |
| d. Annual OPEB cost (expense) (a+b+c) | 1,329,290 | 179,580 | 1,508,870 |
| e. Contributions made | (560,163) | (75,878) | (636,041) |
| f. Increase in net OPEB obligation | 769,127 | 103,702 | 872,829 |
| g. Net OPEB obligation, beginning of year | 825,244 | 111,297 | 936,541 |
| h. Net OPEB obligation, end of year (f+g) | \$ 1,594,371 | \$ 214,999 | \$ 1,809,370 |

Sangamon County, Illinois

Notes to Basic Financial Statements

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

Funded Status and Funding Progress. As of November 30, 2012, the actuarial accrued liability for benefits was \$17,414,794. The covered payroll was approximately \$24,946,446 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 69.8%.

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

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

In the actuarial valuation for the fiscal year ended November 30 2012, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 9% initially, reduced to an ultimate rate of 5% after five years. Rates include a 2.4% general inflation assumption. The Unfunded Accrued Actuarial Liability is being amortized as a level dollar amount over 30 years.

Note 13. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical and prescription benefits. The County has an excess loss insurance policy through Blue Cross Blue Shield with a policy period of December 1, 2011 to November 30, 2012. The specific/individual excess loss deductible for medical is \$105,000 per covered person with a maximum aggregate benefit of 115% of estimated claims. When a probable medical claim liability has been incurred at year end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

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

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2012 to pay these estimated claims including those incurred but not reported.

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 13. Risk Management (Continued)

Changes in the claims liabilities for employee health insurance in fiscal years 2012 and 2011 were:

| | 2012 | 2011 |
|--------------------------------|-------------------|-------------------|
| Beginning balance | \$ 422,953 | \$ 296,204 |
| Claims incurred including IBNR | 7,006,051 | 5,358,061 |
| Claims paid | (6,822,055) | (5,231,312) |
| Ending balance | <u>\$ 606,949</u> | <u>\$ 422,953</u> |

Note 14. Conduit Debt

The County has approved Economic and Industrial Development Bonds totaling \$48,981,875 for several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements.

Note 15. Individual Fund Disclosures

Deficit Fund Balance: The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2012:

| | <u>Amount</u> |
|-----------------------------------|----------------|
| Court Security | \$ (1,465,494) |
| Help America Vote | (10,028) |
| Highway Safety Project | (135,978) |
| Juvenile Center | (1,987,095) |
| Landfill Water Project | (77,355) |
| Local Law Enforcement Block Grant | (23,832) |

The following governmental major funds had deficit balances at November 30, 2012:

| | <u>Amount</u> |
|--------------------|----------------|
| County Health Fund | \$ (3,419,683) |
| Pension Code Fund | (34,276) |

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.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 15. Individual Fund Disclosures (Continued)

Excess of Expenditures Over Appropriations: The following funds expended more than their appropriation during the year ended November 30, 2012:

| | Budgeted | Actual | Overexpended |
|--|---------------|---------------|--------------|
| Major Funds: | | | |
| General Fund | \$ 50,940,839 | \$ 51,202,578 | \$ 261,739 |
| County Health Fund | 8,129,817 | 10,278,329 | 2,148,512 |
| Pension Code Fund | - | 22,696 | 22,696 |
| County Motor Fuel Tax Fund | 1,594,325 | 3,997,052 | 2,402,727 |
| Non Major Funds: | | | |
| Court Automation Fund | 615,000 | 637,759 | 22,759 |
| Veterans Assistance Fund | 157,142 | 197,830 | 40,688 |
| Law Library Fund | 172,518 | 205,236 | 32,718 |
| Revolving Engineering Fund | - | 25,998 | 25,998 |
| Police Training Institute Fund | 119,662 | 166,406 | 46,744 |
| Court Security Fund | 731,102 | 811,931 | 80,829 |
| Narcotic Forfeiture Fund | 5,682 | 52,081 | 46,399 |
| Local Law Enforcement Block Grant Fund | - | 260,244 | 260,244 |
| DUI Fines Fund | 19,000 | 25,881 | 6,881 |
| Landfill Water Project Fund | - | 67 | 67 |
| Narcotic Enforcement Federal Fund | 5,000 | 9,049 | 4,049 |
| Township Motor Fuel Tax Fund | - | 1,798,379 | 1,798,379 |
| Township Bridge Fund | - | 662,920 | 662,920 |

Note 16. Contingencies

As of November 30, 2012, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the basic financial statements of the County.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 17. Investment in Capital Assets, Net of Related Debt

The investment in capital assets, net of related debt, at November 30, 2012 is as follows:

| | <u>Governmental Activities</u> |
|------------------------------------|------------------------------------|
| Capital assets, net | \$ 80,395,977 |
| Less: | |
| Capital lease obligations | (704,654) |
| Mortgage loan | (352,263) |
| Bonds | <u>(12,720,000)</u> |
| Investment in capital assets, net. | <u>\$ 66,619,060</u> |

Note 18. Legal Debt Margin

The legal debt margin at November 30, 2012 is calculated as follows:

| | |
|---|-------------------------|
| Equalized Assessed Valuation - 2012 Tax Extension | <u>\$ 3,762,855,328</u> |
| Statutory Debt Limitation (2.875% of Valuation) | \$ 108,182,091 |
| Minus Applicable Debt: | |
| Series 2010 Taxable Debt Certificates | <u>(12,720,000)</u> |
| Legal Debt Margin | <u>\$ 95,462,091</u> |

Sangamon County, Illinois

Schedule of Required Supplemental Information
 Illinois Municipal Retirement Fund
 Schedule of Funding Progress – Elected County Officials
 For the Year Ended November 30, 2012

FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (ALL) --Entry Age (b) | Unfunded ALL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|------------------------------------|--------------------------|-----------------------------|--|
| 12/31/2012 | \$2,242,182 | \$4,482,180 | \$2,239,998 | 50.02% | \$721,315 | 310.54% |
| 12/31/2011 | \$1,796,848 | \$4,052,214 | \$2,255,366 | 44.34% | \$775,132 | 290.97% |
| 12/31/2010 | \$1,773,437 | \$4,224,163 | \$2,450,726 | 41.98% | \$868,593 | 282.15% |

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$2,325,826. On a market basis, the funded ratio would be 51.89%.

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

Sangamon County, Illinois

Schedule of Required Supplemental Information
 Illinois Municipal Retirement Fund
 Schedule of Funding Progress – Other Qualified Employees
 For the Year Ended November 30, 2012

FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (ALL) --Entry Age (b) | Unfunded ALL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|------------------------------------|--------------------------|-----------------------------|--|
| 12/31/2012 | \$55,964,287 | \$81,257,127 | \$25,292,840 | 68.87% | \$26,360,210 | 95.95% |
| 12/31/2011 | \$51,623,695 | \$76,307,472 | \$24,683,777 | 67.65% | \$26,002,288 | 94.93% |
| 12/31/2010 | \$49,293,763 | \$71,498,260 | \$22,204,497 | 68.94% | \$25,417,237 | 87.36% |

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$58,126,225. On a market basis, the funded ratio would be 71.53%.

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

Sangamon County, Illinois

Schedule of Required Supplemental Information
 Illinois Municipal Retirement Fund
 Schedule of Funding Progress – Sheriff's Law Enforcement Personnel
 For the Year Ended November 30, 2012

FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (ALL) --Entry Age (b) | Unfunded ALL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|------------------------------------|--------------------------|-----------------------------|--|
| 12/31/2012 | \$4,130,895 | \$18,545,928 | \$14,415,033 | 22.27% | \$4,343,970 | 331.84% |
| 12/31/2011 | \$3,214,264 | \$17,451,371 | \$14,237,107 | 18.42% | \$4,143,319 | 343.62% |
| 12/31/2010 | \$2,611,173 | \$18,055,684 | \$15,444,511 | 14.46% | \$4,345,353 | 355.43% |

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$4,962,744. On a market basis, the funded ratio would be 26.76%.

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

Sangamon County, Illinois

Schedule of Required Supplemental Information
 Schedule of Funding Progress – Other Postemployment Benefits (OPEB)
 For the Year Ended November 30, 2012

FUNDING PROGRESS

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

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
General Fund
Year Ended November 30, 2012**

| | Original Budget | Amended Budget | Actual |
|---|---------------------|---------------------|---------------------|
| Revenues: | | | |
| Property taxes | \$ 15,664,380 | \$ 15,447,218 | \$ 15,502,197 |
| Licenses and permits | 296,700 | 296,700 | 356,173 |
| Fees, fines and forfeitures | 13,693,618 | 6,558,590 | 6,303,608 |
| Sales and use taxes | 8,306,500 | 8,306,500 | 9,052,816 |
| Other taxes | 3,580,000 | 3,580,000 | 4,383,387 |
| Intergovernmental | 3,138,092 | 1,152,872 | 1,788,134 |
| Intergovernmental - federal | - | 577,087 | 865,721 |
| Interest | 60,627 | 60,627 | 960,519 |
| Self-funded health insurance | 1,368,865 | 9,296,185 | 5,582,853 |
| Miscellaneous | 1,759,907 | 999,205 | 1,002,895 |
| Total revenues | 47,868,689 | 46,274,984 | 45,798,303 |
| Expenditures: | | | |
| Current: | | | |
| General government | 22,224,345 | 22,301,439 | 21,293,137 |
| Public safety | 16,687,430 | 16,770,552 | 18,079,977 |
| Judicial | 10,613,585 | 10,698,247 | 9,635,331 |
| Health and welfare | 236,919 | 236,919 | 198,179 |
| Debt service: | | | |
| Principal | 347,539 | 347,539 | 342,662 |
| Interest | 516,682 | 516,682 | 811,278 |
| Capital outlay | 95,000 | 69,461 | 842,014 |
| Total expenditures | 50,721,500 | 50,940,839 | 51,202,578 |
| (Deficiency) of revenues over expenditures | (2,852,811) | (4,665,855) | (5,404,275) |
| Other financing sources (uses): | | | |
| Net transfers between funds | 3,908,344 | 5,113,417 | 4,944,557 |
| Total other financing sources (uses) | - | 5,113,417 | 4,944,557 |
| Change in fund balance | \$ 1,055,533 | 447,562 | (459,718) |
| Fund balance (deficit): | | | |
| December 1, 2011 | | 3,976,261 | 3,976,261 |
| November 30, 2012 | | \$ 4,423,823 | \$ 3,516,543 |

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
County Health Fund
Year Ended November 30, 2012**

| | Original Budget | Amended Budget | Actual |
|---|---------------------|-----------------------|-----------------------|
| Revenues: | | | |
| Property taxes | \$ 1,651,373 | \$ 1,651,373 | \$ 1,639,709 |
| Licenses and permits | 394,019 | 394,019 | 506,669 |
| Fees, fines and forfeitures | 2,516,464 | 2,538,975 | 2,464,794 |
| Intergovernmental | 3,455,965 | - | - |
| Intergovernmental - federal | - | 3,617,068 | 5,740,949 |
| Interest | - | - | (20) |
| Miscellaneous | 64,520 | 64,520 | 114,926 |
| Total revenues | 8,082,341 | 8,265,955 | 10,467,027 |
| Expenditures: | | | |
| Current: | | | |
| Health and welfare | 7,900,057 | 8,061,160 | 10,239,769 |
| Debt service: | | | |
| Principal | 33,523 | 33,523 | 38,394 |
| Interest | 12,045 | 12,045 | 166 |
| Capital outlay | 23,089 | 23,089 | - |
| Total expenditures | 7,968,714 | 8,129,817 | 10,278,329 |
| Excess of revenues over expenditures | 113,627 | 136,138 | 188,698 |
| Other financing sources (uses): | | | |
| Net transfers between funds | (281,933) | (281,933) | (281,933) |
| Total other financing sources (uses) | - | (281,933) | (281,933) |
| Change in fund balance | \$ (168,306) | (145,795) | (93,235) |
| Fund balance (deficit): | | | |
| December 1, 2011 | | (3,326,448) | (3,326,448) |
| November 30, 2012 | | \$ (3,472,243) | \$ (3,419,683) |

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
Pension Code Fund
Year Ended November 30, 2012**

| | Original Budget | Amended Budget | Actual |
|---|--------------------|--------------------|--------------------|
| Revenues: | | | |
| Property taxes | \$ 4,842,790 | \$ 4,782,340 | \$ 4,800,180 |
| Intergovernmental | - | - | 23,651 |
| Total revenues | <u>4,842,790</u> | <u>4,782,340</u> | <u>4,823,831</u> |
| Expenditures: | | | |
| Current: | | | |
| General government | - | - | 22,042 |
| Debt service: | | | |
| Interest | - | - | 654 |
| Total expenditures | <u>-</u> | <u>-</u> | <u>22,696</u> |
| Excess of revenues over expenditures | <u>4,842,790</u> | <u>4,782,340</u> | <u>4,801,135</u> |
| Other financing sources (uses): | | | |
| Net transfers between funds | <u>(4,842,790)</u> | <u>(4,842,790)</u> | <u>(4,842,790)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(4,842,790)</u> | <u>(4,842,790)</u> |
| Change in fund balance | <u>\$ -</u> | <u>(60,450)</u> | <u>(41,655)</u> |
| Fund balance (deficit): | | | |
| December 1, 2011 | | <u>7,379</u> | <u>7,379</u> |
| November 30, 2012 | | <u>\$ (53,071)</u> | <u>\$ (34,276)</u> |

Sangamon County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual
County Motor Fuel Tax Fund
Year Ended November 30, 2012**

| | Original Budget | Amended Budget | Actual |
|---|---------------------|---------------------|---------------------|
| Revenues: | | | |
| Other taxes | \$ - | \$ - | \$ 4,003,822 |
| Intergovernmental | 1,593,258 | 1,593,258 | 60,311 |
| Interest | - | - | 2,502 |
| Miscellaneous | 1,067 | - | - |
| Total revenues | <u>1,594,325</u> | <u>1,593,258</u> | <u>4,066,635</u> |
| Expenditures: | | | |
| Current: | | | |
| Highways and roads | - | 1,594,325 | 3,018,181 |
| Capital outlay | - | - | 978,871 |
| Total expenditures | <u>-</u> | <u>1,594,325</u> | <u>3,997,052</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ 1,594,325</u> | <u>(1,067)</u> | <u>69,583</u> |
| Fund balance (deficit): | | | |
| December 1, 2011 | | <u>7,087,070</u> | <u>7,087,070</u> |
| November 30, 2012 | | <u>\$ 7,086,003</u> | <u>\$ 7,156,653</u> |

Sangamon County, Illinois

Combining Balance Sheet
General Fund
November 30, 2012

| | County General Corporate | Liability Insurance | Self- Insured | Build America Bonds | Recovery Zone Economic Development Bonds | Bond Certificate | Total General Fund |
|---|--------------------------------|------------------------|---------------------|---------------------------|---|---------------------|--------------------------|
| Assets | | | | | | | |
| Cash and short-term investments | \$ 165,443 | \$ - | \$ 2,285,228 | \$ 409,791 | \$ 776 | \$ 176,901 | \$ 3,038,139 |
| Receivables, net: | | | | | | | |
| Property taxes | 14,827,054 | 1,455,693 | - | - | - | - | 16,282,747 |
| Other | 3,763,270 | 142,626 | 2,245 | - | - | - | 3,908,141 |
| Prepaid contracts | 31,222 | - | - | - | - | - | 31,222 |
| Due from other funds | - | - | 5,811,199 | - | - | - | 5,811,199 |
| Due from fiduciary funds | 254,935 | - | - | - | - | - | 254,935 |
| Inventories | 92,096 | - | - | - | - | - | 92,096 |
| Total assets | \$ 19,134,020 | \$ 1,598,319 | \$ 8,098,672 | \$ 409,791 | \$ 776 | \$ 176,901 | \$ 29,418,479 |
| Liabilities and Fund Balances (Deficits) | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable and accrued expenses | \$ 795,146 | \$ 155,921 | \$ 421,568 | \$ - | \$ - | \$ - | \$ 1,372,635 |
| Accrued wages | 1,441,474 | 8,526 | - | - | - | - | 1,450,000 |
| Accrued interest | 752 | - | - | - | - | 382,747 | 383,499 |
| Self-insurance payable | - | - | 606,949 | - | - | - | 606,949 |
| Due to other funds | 3,226,352 | 2,550,572 | - | - | - | - | 5,776,924 |
| Deferred revenue | 29,182 | - | - | - | - | - | 29,182 |
| Deferred property taxes | 14,827,054 | 1,455,693 | - | - | - | - | 16,282,747 |
| Total liabilities | 20,319,960 | 4,170,712 | 1,028,517 | - | - | 382,747 | 25,901,936 |
| Fund Balances (Deficits) : | | | | | | | |
| Nonspendable | 123,318 | - | - | - | - | - | 123,318 |
| Restricted for: | | | | | | | |
| Capital projects | - | - | - | 409,791 | 776 | - | 410,567 |
| Committed | - | - | 7,070,155 | - | - | - | 7,070,155 |
| Unassigned | (1,309,258) | (2,572,393) | - | - | - | (205,846) | (4,087,497) |
| Total fund balances (deficits) | (1,185,940) | (2,572,393) | 7,070,155 | 409,791 | 776 | (205,846) | 3,516,543 |
| Total liabilities and fund balances (deficits) | \$ 19,134,020 | \$ 1,598,319 | \$ 8,098,672 | \$ 409,791 | \$ 776 | \$ 176,901 | \$ 29,418,479 |

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
General Fund
Year Ended November 30, 2012

| | County General Corporate | Liability Insurance | Self- Insured | Build America Bonds | Recovery Zone Economic Development Bonds | Bond Certificate | Intra-Activity Eliminations | Total General Fund |
|--|--------------------------------|------------------------|------------------|---------------------------|---|---------------------|--------------------------------|--------------------------|
| Revenues: | | | | | | | | |
| Property taxes | \$ 14,059,543 | \$ 1,442,654 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,502,197 |
| Licenses and permits | 356,173 | - | - | - | - | - | - | 356,173 |
| Fees, fines and forfeitures | 6,282,809 | 20,799 | - | - | - | - | - | 6,303,608 |
| Sales and use taxes | 9,052,816 | - | - | - | - | - | - | 9,052,816 |
| Other taxes | 4,383,387 | - | - | - | - | - | - | 4,383,387 |
| Intergovernmental | 1,788,134 | - | - | - | - | - | - | 1,788,134 |
| Intergovernmental - federal | 767,292 | 98,429 | - | - | - | - | - | 865,721 |
| Interest | 659,577 | - | 6,988 | 44 | 22 | 293,888 | - | 960,519 |
| Self-funded health insurance | - | 1,335,421 | 8,220,012 | - | - | - | (3,972,580) | 5,582,853 |
| Miscellaneous | 860,171 | 142,724 | - | - | - | - | - | 1,002,895 |
| Total revenues | 38,209,902 | 3,040,027 | 8,227,000 | 44 | 22 | 293,888 | (3,972,580) | 45,798,303 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government | 10,896,769 | 3,050,259 | 8,300,148 | 31,451 | - | - | (985,490) | 21,293,137 |
| Public safety | 19,687,754 | - | - | - | - | - | (1,607,777) | 18,079,977 |
| Judicial | 10,981,851 | - | - | - | - | - | (1,346,520) | 9,635,331 |
| Health and welfare | 230,972 | - | - | - | - | - | (32,793) | 198,179 |
| Debt service: | | | | | | | | |
| Principal | 92,662 | - | - | - | - | 250,000 | - | 342,662 |
| Interest | 944 | 2,165 | - | - | - | 808,169 | - | 811,278 |
| Capital outlay | 403,861 | - | - | 39,238 | 398,915 | - | - | 842,014 |
| Total expenditures | 42,294,813 | 3,052,424 | 8,300,148 | 70,689 | 398,915 | 1,058,169 | (3,972,580) | 51,202,578 |
| Excess (deficiency) of revenues over expenditures | (4,084,911) | (12,397) | (73,148) | (70,645) | (398,893) | (764,281) | - | (5,404,275) |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | 6,715,780 | 100,000 | - | - | - | 764,159 | (1,658,159) | 5,921,780 |
| Transfers out | (2,062,023) | (894,000) | (2,556) | - | - | - | 1,658,159 | (1,300,420) |
| Capital lease proceeds | 323,197 | - | - | - | - | - | - | 323,197 |
| Total other financing sources (uses) | 4,976,954 | (794,000) | (2,556) | - | - | 764,159 | - | 4,944,557 |
| Net change in fund balance | 892,043 | (806,397) | (75,704) | (70,645) | (398,893) | (122) | - | (459,718) |
| Fund balances (deficits): | | | | | | | | |
| December 1, 2011 | (2,077,983) | (1,765,996) | 7,145,859 | 480,436 | 399,669 | (205,724) | - | 3,976,261 |
| November 30, 2012 | \$ (1,185,940) | \$ (2,572,393) | \$ 7,070,155 | \$ 409,791 | \$ 776 | \$ (205,846) | \$ - | \$ 3,516,543 |

Sangamon County, Illinois

**Schedule of Appropriations and Expenditures
General Fund
Year Ended November 30, 2012**

| | Original Appropriations | Amended Appropriations | Expenditures |
|------------------------------------|----------------------------|---------------------------|------------------|
| General Government | | | |
| County General: | | | |
| Personnel | \$ - | \$ - | \$ 670,928 |
| A.T.W. pay | 85,500 | 85,500 | 33,687 |
| Contractual services | 88,550 | 88,550 | 86,763 |
| Interest allocation | 83,326 | 83,326 | 3,478 |
| Total County General | 257,376 | 257,376 | 794,856 |
| Auditor: | | | |
| Personnel | 273,110 | 273,110 | 272,369 |
| Commodities | 951 | 951 | 1,707 |
| Contractual services | 9,369 | 9,369 | 4,419 |
| New equipment less than \$5,000 | 1,000 | 1,000 | 332 |
| Total Auditor | 284,430 | 284,430 | 278,827 |
| County Board: | | | |
| Personnel | 515,924 | 515,924 | 522,778 |
| Commodities | 1,425 | 1,425 | 1,397 |
| Contractual services | 16,140 | 16,140 | 12,075 |
| New equipment less than \$5,000 | 903 | 903 | - |
| Total County Board | 534,392 | 534,392 | 536,250 |
| Finance Miscellaneous: | | | |
| Personnel | 54,384 | 54,384 | 92,690 |
| Commodities | 1,102,763 | 20,900 | 1,797 |
| Contractual services | 20,900 | 830,624 | 300,402 |
| New equipment less than \$5,000 | 451 | 3,084 | 12,724 |
| Total Finance Miscellaneous | 1,178,498 | 908,992 | 407,613 |
| Building and Grounds: | | | |
| Personnel | 485,929 | 485,929 | 545,365 |
| Commodities | 92,150 | 92,150 | 129,581 |
| Contractual services | 2,347,095 | 2,347,095 | 1,747,496 |
| Equipment less than \$5,000 | 6,413 | 6,413 | 4,651 |
| Uniforms | 3,881 | 3,881 | 5,748 |
| Total Building and Grounds | 2,935,468 | 2,935,468 | 2,432,841 |

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2012

| | Original Appropriations | Amended Appropriations | Expenditures |
|---------------------------------------|----------------------------|---------------------------|------------------|
| General Government (Continued) | | | |
| Information Systems: | | | |
| Personnel | \$ 816,105 | \$ 816,105 | \$ 804,836 |
| Commodities | 7,545 | 25,216 | 21,731 |
| Contractual services | 229,203 | 211,532 | 198,624 |
| New equipment less than \$5,000 | 10,200 | 10,200 | 25,223 |
| Other | 1,900 | 1,900 | 2,265 |
| Software less than \$500 | - | - | 615 |
| Total Information Systems | 1,064,953 | 1,064,953 | 1,053,294 |
| Election Fund: | | | |
| Personnel | 442,589 | 442,589 | 469,067 |
| Commodities | 6,769 | 6,769 | 10,843 |
| Contractual services | 654,469 | 654,469 | 795,350 |
| Total Election Fund | 1,103,827 | 1,103,827 | 1,275,260 |
| Central Service: | | | |
| Personnel | 232,481 | 232,481 | 225,094 |
| Commodities | 22,563 | 22,563 | 35,529 |
| Contractual services | 27,379 | 27,379 | 38,848 |
| Total Central Service | 282,423 | 282,423 | 299,471 |
| County Clerk: | | | |
| Personnel | 407,348 | 407,348 | 418,486 |
| Commodities | 2,257 | 2,257 | 4,298 |
| Contractual services | 35,387 | 35,387 | 31,379 |
| Total County Clerk | 444,992 | 444,992 | 454,163 |
| Recorder: | | | |
| Personnel | 553,013 | 553,013 | 556,386 |
| Commodities | 7,000 | 7,000 | 6,692 |
| Contractual services | 24,915 | 24,915 | 19,758 |
| Total Recorder | 584,928 | 584,928 | 582,836 |
| Treasurer: | | | |
| Personnel | 586,616 | 586,616 | 602,561 |
| Commodities | 3,990 | 3,990 | 427 |
| Contractual services | 12,972 | 12,972 | 2,766 |
| Total Treasurer | 603,578 | 603,578 | 605,754 |

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2012

| | Original Appropriations | Amended Appropriations | Expenditures |
|---|----------------------------|---------------------------|-------------------|
| General Government (Continued) | | | |
| Supervisor of Assessments: | | | |
| Personnel | \$ 703,709 | \$ 703,709 | \$ 704,867 |
| Commodities | 7,221 | 7,221 | 3,336 |
| Contractual services | 80,682 | 80,682 | 62,443 |
| Total Supervisor of Assessments | 791,612 | 791,612 | 770,646 |
| Fleet Maintenance: | | | |
| Personnel | 490,703 | 490,703 | 454,146 |
| Commodities | - | - | 21,913 |
| Contractual services | - | - | 79,921 |
| Total Fleet Maintenance | 490,703 | 490,703 | 555,980 |
| Regional Office of Education: | | | |
| Personnel | 226,484 | 226,484 | 212,383 |
| Commodities | 2,816 | 2,816 | 944 |
| Contractual services | 15,698 | 15,698 | 4,823 |
| Total Regional Office of Education | 244,998 | 244,998 | 218,150 |
| Insurance Liability: | | | |
| Personnel | 183,303 | 1,442,303 | 1,477,207 |
| Commodities | - | 2,200 | 1,693 |
| Contractual services | 2,600,100 | 1,685,500 | 1,564,773 |
| Equipment | - | - | 6,586 |
| Total Insurance Liability | 2,783,403 | 3,130,003 | 3,050,259 |
| Self-Insured: | | | |
| Self-funded health insurance | 7,923,764 | 7,923,764 | 8,300,148 |
| Build America Bonds: | | | |
| Contractual services | - | - | (343) |
| New equipment | - | - | 31,794 |
| Total Build America Bonds | - | - | 31,451 |
| State stamp purchase | 715,000 | 715,000 | 630,828 |
| Total General Government | 22,224,345 | 22,301,439 | 22,278,627 |

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)
 General Fund
 Year Ended November 30, 2012

| | Original Appropriations | Amended Appropriations | Expenditures |
|---|----------------------------|---------------------------|-------------------|
| Public Safety | | | |
| Sheriff: | | | |
| Personnel | \$ 14,812,814 | \$ 14,812,814 | \$ 16,953,677 |
| Commodities | 569,358 | 569,358 | 741,613 |
| Contractual services | 1,010,871 | 1,010,871 | 1,626,667 |
| New equipment | 23,014 | 23,014 | 26,585 |
| Uniforms | 40,613 | 40,613 | 30,357 |
| Total Sheriff | 16,456,670 | 16,456,670 | 19,378,899 |
| Office of Emergency Management: | | | |
| Personnel | 168,596 | 173,672 | 176,052 |
| Commodities | 2,350 | 5,290 | 2,718 |
| Contractual services | 57,522 | 109,914 | 104,887 |
| New equipment | 2,292 | 25,006 | 25,198 |
| Total Office of Emergency Management | 230,760 | 313,882 | 308,855 |
| Total Public Safety | 16,687,430 | 16,770,552 | 19,687,754 |
| Judicial | | | |
| Circuit Court: | | | |
| Personnel | 124,174 | 128,421 | 128,529 |
| Contractual services | 199,099 | 245,599 | 274,480 |
| Total Circuit Court | 323,273 | 374,020 | 403,009 |
| Public Defender: | | | |
| Personnel | 955,515 | 955,515 | 963,237 |
| Commodities | 3,769 | 3,769 | 3,529 |
| New equipment | - | - | 4,049 |
| Contractual services | 69,131 | 69,131 | 45,543 |
| Total Public Defender | 1,028,415 | 1,028,415 | 1,016,358 |

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2012

| | Original Appropriations | Amended Appropriations | Expenditures |
|--------------------------------------|----------------------------|---------------------------|-------------------|
| Judicial (Continued) | | | |
| Coroner: | | | |
| Personnel | \$ 289,853 | \$ 289,853 | \$ 303,658 |
| Commodities | 2,962 | 2,962 | 3,857 |
| Contractual services | 172,331 | 172,331 | 338,097 |
| New equipment | - | - | 2,722 |
| Total Coroner | 465,146 | 465,146 | 648,334 |
| Deputy Merit Commission: | | | |
| Personnel | 11,677 | 11,677 | 10,383 |
| Contractual services | 5,437 | 5,437 | 4,514 |
| Total Deputy Merit Commission | 17,114 | 17,114 | 14,897 |
| Court Services: | | | |
| Personnel | 2,476,232 | 2,506,147 | 2,478,162 |
| Contractual services | 61,205 | 65,205 | 60,254 |
| Total Court Services | 2,537,437 | 2,571,352 | 2,538,416 |
| Circuit Clerk: | | | |
| Personnel | 2,421,248 | 2,421,248 | 2,475,478 |
| Commodities | 19,000 | 19,000 | 899 |
| Contractual services | 71,450 | 71,450 | 54,773 |
| Total Circuit Clerk | 2,511,698 | 2,511,698 | 2,531,150 |
| State's Attorney: | | | |
| Personnel | 3,136,260 | 3,136,260 | 3,205,376 |
| Commodities | 6,588 | 6,588 | 12,942 |
| Contractual services | 68,983 | 68,983 | 91,318 |
| Total State's Attorney | 3,211,831 | 3,211,831 | 3,309,636 |
| Juvenile Center: | | | |
| Commodities | 1,500 | 1,500 | 527 |
| Contractual services | 505,171 | 505,171 | 519,524 |
| Equipment | 12,000 | 12,000 | - |
| Total Juvenile Center | 518,671 | 518,671 | 520,051 |
| Total Judicial | 10,613,585 | 10,698,247 | 10,981,851 |

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2012

| | Original Appropriations | Amended Appropriations | Expenditures |
|--|----------------------------|---------------------------|----------------------|
| Health and Welfare | | | |
| Building/Zoning: | | | |
| Personnel | \$ 218,095 | \$ 218,095 | \$ 203,611 |
| Commodities | 2,400 | 2,400 | 2,500 |
| Contractual services | 13,424 | 13,424 | 21,205 |
| New equipment | 3,000 | 3,000 | 3,656 |
| Total Health and Welfare | <u>236,919</u> | <u>236,919</u> | <u>230,972</u> |
| Debt Service | | | |
| Principal | 347,539 | 347,539 | 342,662 |
| Interest | 516,682 | 516,682 | 811,278 |
| Total Debt Service | <u>864,221</u> | <u>864,221</u> | <u>1,153,940</u> |
| Capital Outlay | | | |
| General and administrative | 95,000 | 69,461 | 842,014 |
| Total Capital Outlay | <u>95,000</u> | <u>69,461</u> | <u>842,014</u> |
| Total Expenditures, Budgetary Basis | <u>\$ 50,721,500</u> | <u>\$ 50,940,839</u> | <u>55,175,158</u> |
| Reconciliation to GAAP Basis: | | | |
| Elimination of self-funded health and workers' compensation insurance | | | <u>(3,972,580)</u> |
| Total Expenditures, GAAP Basis | | | <u>\$ 51,202,578</u> |

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds
 November 30, 2012

| | Capital Improvement Replacement Fund | Child Advocacy Fund | Circuit Clerk Operation & Maintenance Fund | Community Resources Fund | Coroner Death Certificate Equipment Fund | Coroner's Fund | County Bridge Fund | County Complex Fund |
|--|---|---------------------------|---|--------------------------------|--|-------------------|--------------------------|---------------------------|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ 37,247 | \$ 5,958 | \$ 205,910 | \$ 191,863 | \$ 3,795 | \$ 65,153 | \$ - | \$ 386 |
| Receivables, net: | | | | | | | | |
| Property taxes | - | 131,312 | - | - | - | - | 622,796 | - |
| Other | - | 31,716 | - | 287,527 | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | 1,462,307 | - |
| Due from fiduciary funds | - | - | 4,198 | - | - | - | - | - |
| Inventories | - | - | - | - | - | - | - | - |
| Total assets | \$ 37,247 | \$ 168,986 | \$ 210,108 | \$ 479,390 | \$ 3,795 | \$ 65,153 | \$ 2,085,103 | \$ 386 |
| Liabilities and Fund Balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ 850 | \$ 1,000 | \$ 140 | \$ - | \$ 1,816 | \$ 12,144 | \$ - |
| Accrued wages | - | 13,528 | - | 12,459 | - | - | 2,542 | - |
| Accrued interest | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - |
| Deferred property taxes | - | 131,312 | - | - | - | - | 622,796 | - |
| Total liabilities | - | 145,690 | 1,000 | 12,599 | - | 1,816 | 637,482 | - |
| Fund Balances (Deficits): | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted for Special Projects | 37,247 | 23,296 | 209,108 | 466,791 | 3,795 | 63,337 | 1,447,621 | 386 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - |
| Total fund balances (deficits) | 37,247 | 23,296 | 209,108 | 466,791 | 3,795 | 63,337 | 1,447,621 | 386 |
| Total liabilities and fund balances | \$ 37,247 | \$ 168,986 | \$ 210,108 | \$ 479,390 | \$ 3,795 | \$ 65,153 | \$ 2,085,103 | \$ 386 |

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2012

| | County Highway Fund | Court Automation Fund | Court Security Fund | CSBG Loan Fund | Document Storage Fund | DUI Fines Bridge Fund | Electronic Citation Fund | Geographic Information Systems Fund |
|--|---------------------------|-----------------------------|---------------------------|----------------------|-----------------------------|-----------------------------|--------------------------------|--|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ 200 | \$ - | \$ - | \$ 406,830 | \$ - | \$ 62,391 | \$ 64,867 | \$ 948,127 |
| Receivables, net: | | | | | | | | |
| Property taxes | 1,692,055 | - | - | - | - | - | - | - |
| Other | - | - | - | 146,033 | - | 2,383 | - | 927 |
| Due from other funds | 1,109,927 | 139,196 | - | - | 231,695 | - | - | - |
| Due from fiduciary funds | - | 35,697 | 49,902 | - | 38,991 | - | - | - |
| Inventories | 133,011 | - | - | - | - | - | - | - |
| Total assets | \$ 2,935,193 | \$ 174,893 | \$ 49,902 | \$ 552,863 | \$ 270,686 | \$ 64,774 | \$ 64,867 | \$ 949,054 |
| Liabilities and Fund Balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable and accrued expenses | \$ 44,860 | \$ 16,038 | \$ - | \$ - | \$ 27,498 | \$ 14,800 | \$ - | \$ 2,353 |
| Accrued wages | 32,224 | - | 33,125 | - | 11,495 | - | - | 6,481 |
| Accrued interest | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | 1,482,271 | - | - | - | - | - |
| Deferred property taxes | 1,692,055 | - | - | - | - | - | - | - |
| Total liabilities | 1,769,139 | 16,038 | 1,515,396 | - | 38,993 | 14,800 | - | 8,834 |
| Fund Balances (Deficits): | | | | | | | | |
| Nonspendable | 133,011 | - | - | - | - | - | - | - |
| Restricted for Special Projects | 1,033,043 | 158,855 | - | 552,863 | 231,693 | 49,974 | 64,867 | 940,220 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | - | - | (1,465,494) | - | - | - | - | - |
| Total fund balances (deficits) | 1,166,054 | 158,855 | (1,465,494) | 552,863 | 231,693 | 49,974 | 64,867 | 940,220 |
| Total liabilities and fund balances | \$ 2,935,193 | \$ 174,893 | \$ 49,902 | \$ 552,863 | \$ 270,686 | \$ 64,774 | \$ 64,867 | \$ 949,054 |

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2012

| | Help America Vote Fund | Highway Safety Project Fund | Integrated Criminal Justice System Fund | Interstate Probation Fee Fund | Juvenile Center Fund | Juvenile Probation Service Fee Fund | Landfill Water Project Fund | Law Library Fund |
|--|---------------------------------|--------------------------------------|---|--|----------------------------|--|-----------------------------------|------------------------|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ - | \$ - | \$ - | \$ 5,131 | \$ - | \$ 32,740 | \$ - | \$ 60,539 |
| Receivables, net: | | | | | | | | |
| Property taxes | - | - | - | - | 491,484 | - | - | - |
| Other | - | 13,610 | 3,200 | - | 738,408 | - | - | - |
| Due from other funds | - | - | 1,278,620 | - | - | - | - | 224,635 |
| Due from fiduciary funds | - | - | - | - | - | 200 | - | 20,055 |
| Inventories | - | - | - | - | - | - | - | - |
| Total assets | \$ - | \$ 13,610 | \$ 1,281,820 | \$ 5,131 | \$ 1,229,892 | \$ 32,940 | \$ - | \$ 305,229 |
| Liabilities and Fund Balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ - | \$ 3,384 | \$ - | \$ 8,155 | \$ - | \$ - | \$ 9,456 |
| Accrued wages | - | - | 3,969 | - | 72,689 | - | - | 3,142 |
| Accrued interest | 9,858 | - | - | - | - | - | - | - |
| Due to other funds | 170 | 149,588 | - | - | 2,644,659 | - | 77,355 | - |
| Deferred property taxes | - | - | - | - | 491,484 | - | - | - |
| Total liabilities | 10,028 | 149,588 | 7,353 | - | 3,216,987 | - | 77,355 | 12,598 |
| Fund Balances (Deficits): | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted for Special Projects | - | - | 1,274,467 | 5,131 | - | 32,940 | - | 292,631 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | (10,028) | (135,978) | - | - | (1,987,095) | - | (77,355) | - |
| Total fund balances (deficits) | (10,028) | (135,978) | 1,274,467 | 5,131 | (1,987,095) | 32,940 | (77,355) | 292,631 |
| Total liabilities and fund balances | \$ - | \$ 13,610 | \$ 1,281,820 | \$ 5,131 | \$ 1,229,892 | \$ 32,940 | \$ - | \$ 305,229 |

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2012

| | Local Law Enforcement Block Grant Fund | Long Range Planning Fund | Maintenance and Child Support Fund | Matching Fund | Mobile Data Systems Fund | Narcotic Enforcement Federal Fund | Narcotic Enforcement Fund | Narcotic Forfeiture Fund |
|--|---|--------------------------------|---|---------------------|--------------------------------|--|---------------------------------|--------------------------------|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ - | \$ - | \$ 52,371 | \$ - | \$ - | \$ 63,169 | \$ 38,029 | \$ 109,068 |
| Receivables, net: | | | | | | | | |
| Property taxes | - | - | - | 922,939 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Due from other funds | - | 726,471 | 149,758 | 3,843,553 | - | - | 85,298 | - |
| Due from fiduciary funds | - | - | - | - | - | - | - | - |
| Inventories | - | - | - | - | - | - | - | - |
| Total assets | \$ - | \$ 726,471 | \$ 202,129 | \$ 4,766,492 | \$ - | \$ 63,169 | \$ 123,327 | \$ 109,068 |
| Liabilities and Fund Balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ 1,500 | \$ 1,004 | \$ - | \$ - | \$ - | \$ 85 | \$ - |
| Accrued wages | - | - | 1,210 | 6,563 | - | - | 1,110 | - |
| Accrued interest | - | - | - | - | - | - | - | - |
| Due to other funds | 23,832 | - | - | - | - | - | - | - |
| Deferred property taxes | - | - | - | 922,939 | - | - | - | - |
| Total liabilities | 23,832 | 1,500 | 2,214 | 929,502 | - | - | 1,195 | - |
| Fund Balances (Deficits): | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted for Special Projects | - | - | 199,915 | 3,836,990 | - | 63,169 | 122,132 | 109,068 |
| Assigned | - | 724,971 | - | - | - | - | - | - |
| Unassigned | (23,832) | - | - | - | - | - | - | - |
| Total fund balances (deficits) | (23,832) | 724,971 | 199,915 | 3,836,990 | - | 63,169 | 122,132 | 109,068 |
| Total liabilities and fund balances | \$ - | \$ 726,471 | \$ 202,129 | \$ 4,766,492 | \$ - | \$ 63,169 | \$ 123,327 | \$ 109,068 |

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2012

| | Police Training Institute Fund | Probation Services Fund | Records Restoration Fund | Revolving Engineering Fund | Tax Research Fund | Tax Sale Automation Fund | Township Motor Fuel Tax Fund | Township Bridge Fund |
|--|---|-------------------------------|--------------------------------|----------------------------------|----------------------|--------------------------------|---------------------------------------|----------------------------|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ 72,944 | \$ 629,559 | \$ 253,690 | \$ 749,540 | \$ 45,930 | \$ 425,479 | \$ 619,869 | \$ 15,322 |
| Receivables, net: | | | | | | | | |
| Property taxes | - | - | - | - | - | - | - | - |
| Other | - | 441 | 1,785 | - | - | - | 114,722 | - |
| Due from other funds | - | - | - | - | - | - | - | - |
| Due from fiduciary funds | - | 16,518 | - | - | - | - | - | - |
| Inventories | - | - | - | - | - | - | - | - |
| Total assets | \$ 72,944 | \$ 646,518 | \$ 255,475 | \$ 749,540 | \$ 45,930 | \$ 425,479 | \$ 734,591 | \$ 15,322 |
| Liabilities and Fund Balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable and accrued expenses | \$ 3,750 | \$ 15,651 | \$ 14,080 | \$ - | \$ - | \$ 212 | \$ 35,511 | \$ - |
| Accrued wages | 423 | - | 2,938 | - | - | - | - | - |
| Accrued interest | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - |
| Deferred property taxes | - | - | - | - | - | - | - | - |
| Total liabilities | 4,173 | 15,651 | 17,018 | - | - | 212 | 35,511 | - |
| Fund Balances (Deficits): | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted for Special Projects | 68,771 | 630,867 | 238,457 | - | 45,930 | 425,267 | 699,080 | 15,322 |
| Assigned | - | - | - | 749,540 | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - |
| Total fund balances (deficits) | 68,771 | 630,867 | 238,457 | 749,540 | 45,930 | 425,267 | 699,080 | 15,322 |
| Total liabilities and fund balances | \$ 72,944 | \$ 646,518 | \$ 255,475 | \$ 749,540 | \$ 45,930 | \$ 425,479 | \$ 734,591 | \$ 15,322 |

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2012

| | Veterans' Assistance Fund | Vital Statistics Fund | Drug Court Fund | States Atty Record Automation Fund | Total |
|--|---------------------------------|-----------------------------|-----------------------|---|----------------------|
| Assets | | | | | |
| Cash and short-term investments | \$ 62,733 | \$ 88,138 | \$ 33,836 | \$ 6,147 | \$ 5,356,961 |
| Receivables, net: | | | | | |
| Property taxes | 210,100 | - | - | - | 4,070,686 |
| Other | - | - | - | - | 1,340,752 |
| Due from other funds | - | - | - | - | 9,251,460 |
| Due from fiduciary funds | - | - | 4,043 | 1,564 | 171,168 |
| Inventories | - | - | - | - | 133,011 |
| Total assets | \$ 272,833 | \$ 88,138 | \$ 37,879 | \$ 7,711 | \$ 20,324,038 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ 834 | \$ - | \$ - | \$ 215,121 |
| Accrued wages | 4,957 | - | - | - | 208,855 |
| Accrued interest | - | - | - | - | 9,858 |
| Due to other funds | - | - | - | - | 4,377,875 |
| Deferred property taxes | 210,100 | - | - | - | 4,070,686 |
| Total liabilities | 215,057 | 834 | - | - | 8,882,395 |
| Fund Balances (Deficits): | | | | | |
| Nonspendable | - | - | - | - | 133,011 |
| Restricted for Special Projects | 57,776 | 87,304 | 37,879 | 7,711 | 13,533,903 |
| Assigned | - | - | - | - | 1,474,511 |
| Unassigned | - | - | - | - | (3,699,782) |
| Total fund balances (deficits) | 57,776 | 87,304 | 37,879 | 7,711 | 11,441,643 |
| Total liabilities and fund balances | \$ 272,833 | \$ 88,138 | \$ 37,879 | \$ 7,711 | \$ 20,324,038 |

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2012**

| | Capital Improvement Replacement Fund | Child Advocacy Fund | Circuit Clerk Operation & Maintenance Fund | Community Resources Fund | Coroner Death Certificate Equipment Fund | Coroner's Fund | County Bridge Fund | County Complex Fund |
|--|---|---------------------------|---|--------------------------------|--|-------------------|--------------------------|---------------------------|
| Revenues: | | | | | | | | |
| Property taxes | \$ - | \$ 130,131 | \$ - | \$ - | \$ - | \$ - | \$ 617,222 | \$ - |
| Fees, fines, and forfeitures | - | 57,636 | 50,915 | - | - | 39,591 | - | - |
| Other taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Intergovernmental- federal | - | 225,298 | - | 3,728,974 | - | - | - | - |
| Interest revenue | 32 | - | 175 | 184 | 4 | 44 | 1,084 | - |
| Other | - | 10,169 | - | 467,777 | - | - | 35,540 | - |
| Total revenues | 32 | 423,234 | 51,090 | 4,196,935 | 4 | 39,635 | 653,846 | - |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General and administrative | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | 13,130 | - | - |
| Judicial | - | - | 38,611 | - | 1,445 | - | - | - |
| Health and welfare | - | 387,456 | - | 4,191,118 | - | - | - | - |
| Highway and roads | - | - | - | - | - | - | 361,535 | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Debt service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Total expenditures | - | 387,456 | 38,611 | 4,191,118 | 1,445 | 13,130 | 361,535 | - |
| Excess (deficiency) of revenues over expenditures before other financing sources (uses) | 32 | 35,778 | 12,479 | 5,817 | (1,441) | 26,505 | 292,311 | - |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - |
| Transfers out | - | (42,824) | - | (96,466) | - | - | (6,722) | - |
| Total other financing sources (uses) | - | (42,824) | - | (96,466) | - | - | (6,722) | - |
| Net change in fund balance | 32 | (7,046) | 12,479 | (90,649) | (1,441) | 26,505 | 285,589 | - |
| Fund balances (deficits): | | | | | | | | |
| Beginning of year | 37,215 | 30,342 | 196,629 | 557,440 | 5,236 | 36,832 | 1,162,032 | 386 |
| End of year | \$ 37,247 | \$ 23,296 | \$ 209,108 | \$ 466,791 | \$ 3,795 | \$ 63,337 | \$ 1,447,621 | \$ 386 |

(Continued)

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2012**

| | County Highway Fund | Court Automation Fund | Court Security Fund | CSBG Loan Fund | Document Storage Fund | DUI Fines Fund | Electronic Citation Fund | Geographic Information Systems Fund |
|--|---------------------------|-----------------------------|---------------------------|----------------------|-----------------------------|-------------------|--------------------------------|--|
| Revenues: | | | | | | | | |
| Property taxes | \$ 1,680,653 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees, fines, and forfeitures | 1,712 | 455,269 | 606,052 | - | 500,716 | 25,670 | 37,140 | 438,528 |
| Other taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | 3,426 |
| Intergovernmental- federal | - | - | - | - | - | - | - | - |
| Interest revenue | 696 | 255 | - | 4,357 | 194 | 43 | 40 | 919 |
| Other | 454,163 | 6,438 | - | - | - | - | - | 153 |
| Total revenues | 2,137,224 | 461,962 | 606,052 | 4,357 | 500,910 | 25,713 | 37,180 | 443,026 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General and administrative | - | - | - | - | - | - | - | 517,913 |
| Public safety | - | - | 811,931 | - | - | 25,881 | - | - |
| Judicial | - | 522,698 | - | - | 465,043 | - | - | - |
| Health and welfare | - | - | - | - | - | - | - | - |
| Highway and roads | 1,490,762 | - | - | - | - | - | - | - |
| Capital outlay | 390,786 | 115,061 | - | - | 32,030 | - | - | 75,199 |
| Debt service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Total expenditures | 1,881,548 | 637,759 | 811,931 | - | 497,073 | 25,881 | - | 593,112 |
| Excess (deficiency) of revenues over expenditures before other financing sources (uses) | 255,676 | (175,797) | (205,879) | 4,357 | 3,837 | (168) | 37,180 | (150,086) |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - |
| Transfers out | (286,864) | (37,500) | - | - | (37,500) | - | - | (46,317) |
| Total other financing sources (uses) | (286,864) | (37,500) | - | - | (37,500) | - | - | (46,317) |
| Net change in fund balance | (31,188) | (213,297) | (205,879) | 4,357 | (33,663) | (168) | 37,180 | (196,403) |
| Fund balances (deficits): | | | | | | | | |
| Beginning of year | 1,197,242 | 372,152 | (1,259,615) | 548,506 | 265,356 | 50,142 | 27,687 | 1,136,623 |
| End of year | \$ 1,166,054 | \$ 158,855 | \$ (1,465,494) | \$ 552,863 | \$ 231,693 | \$ 49,974 | \$ 64,867 | \$ 940,220 |

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2012

| | Help America Vote Fund | Highway Safety Project Fund | Integrated Criminal Justice System Fund | Interstate Probation Fee Fund | Juvenile Center Fund | Juvenile Probation Service Fee Fund | Landfill Water Project Fund | Law Library Fund |
|--|---------------------------------|--------------------------------------|--|--|----------------------------|--|-----------------------------------|------------------------|
| Revenues: | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ 483,358 | \$ - | \$ - | \$ - |
| Fees, fines, and forfeitures | - | - | 135,380 | 230 | 235,389 | 2,607 | - | 247,894 |
| Other taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 819,143 | - | - | - |
| Intergovernmental- federal | - | 79,007 | - | - | - | - | - | - |
| Interest revenue | - | - | 1,061 | 5 | - | 27 | - | 220 |
| Other | - | 33 | - | - | 85 | - | - | - |
| Total revenues | - | 79,040 | 136,441 | 235 | 1,537,975 | 2,634 | - | 248,114 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General and administrative | - | - | - | - | - | - | - | - |
| Public safety | - | 79,178 | 253,132 | - | 2,111,030 | - | - | - |
| Judicial | - | - | - | - | - | - | - | 161,005 |
| Health and welfare | - | - | - | - | - | - | - | - |
| Highway and roads | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | 44,231 |
| Debt service: | | | | | | | | |
| Principal | 127,300 | - | - | - | - | - | - | - |
| Interest | 12,346 | 133 | 23,387 | - | 2,196 | - | 67 | - |
| Total expenditures | 139,646 | 79,311 | 276,519 | - | 2,113,226 | - | 67 | 205,236 |
| Excess (deficiency) of revenues over expenditures before other financing sources (uses) | (139,646) | (271) | (140,078) | 235 | (575,251) | 2,634 | (67) | 42,878 |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | 144,825 | - | 267,000 | - | 746,631 | - | - | - |
| Transfers out | - | - | - | - | (66,341) | - | - | - |
| Total other financing sources (uses) | 144,825 | - | 267,000 | - | 680,290 | - | - | - |
| Net change in fund balance | 5,179 | (271) | 126,922 | 235 | 105,039 | 2,634 | (67) | 42,878 |
| Fund balances (deficits): | | | | | | | | |
| Beginning of year | (15,207) | (135,707) | 1,147,545 | 4,896 | (2,092,134) | 30,306 | (77,288) | 249,753 |
| End of year | \$ (10,028) | \$ (135,978) | \$ 1,274,467 | \$ 5,131 | \$ (1,987,095) | \$ 32,940 | \$ (77,355) | \$ 292,631 |

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2012

| | Local Law Enforcement Block Grant Fund | Long Range Planning Fund | Maintenance and Child Support Fund | Matching Fund | Mobile Data Systems Fund | Narcotic Enforcement Federal Fund | Narcotic Enforcement Fund | Narcotic Forfeiture Fund |
|--|---|--------------------------------|---|------------------|--------------------------------|--|---------------------------------|--------------------------------|
| Revenues: | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 914,679 | \$ - | \$ - | \$ - | \$ - |
| Fees, fines, and forfeitures | - | - | 56,230 | - | - | 5,232 | 3,358 | - |
| Other taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | 30,915 |
| Intergovernmental- federal | 241,559 | - | - | - | - | - | - | - |
| Interest revenue | - | 631 | 199 | 2,896 | - | 56 | 107 | 111 |
| Other | - | - | - | 92,636 | - | - | - | - |
| Total revenues | 241,559 | 631 | 56,429 | 1,010,211 | - | 5,288 | 3,465 | 31,026 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General and administrative | - | 18,549 | - | - | - | - | - | - |
| Public safety | 36,398 | - | - | - | - | 9,049 | 4,221 | 33,581 |
| Judicial | - | - | 82,754 | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - | - |
| Highway and roads | - | - | - | 195,178 | - | - | - | - |
| Capital outlay | 223,775 | 16,795 | - | 134,477 | - | - | - | 18,500 |
| Debt service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - |
| Interest | 71 | - | - | - | - | - | - | - |
| Total expenditures | 260,244 | 35,344 | 82,754 | 329,655 | - | 9,049 | 4,221 | 52,081 |
| Excess (deficiency) of revenues over expenditures before other financing sources (uses) | (18,685) | (34,713) | (26,325) | 680,556 | - | (3,761) | (756) | (21,055) |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | - | 75,000 | - | - | - | - | - | - |
| Transfers out | - | - | (4,261) | (7,122) | - | - | - | - |
| Total other financing sources (uses) | - | 75,000 | (4,261) | (7,122) | - | - | - | - |
| Net change in fund balance | (18,685) | 40,287 | (30,586) | 673,434 | - | (3,761) | (756) | (21,055) |
| Fund balances (deficits): | | | | | | | | |
| Beginning of year | (5,147) | 684,684 | 230,501 | 3,163,556 | - | 66,930 | 122,888 | 130,123 |
| End of year | \$ (23,832) | \$ 724,971 | \$ 199,915 | \$ 3,836,990 | \$ - | \$ 63,169 | \$ 122,132 | \$ 109,068 |

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2012

| | Police Training Institute Fund | Probation Services Fund | Records Restoration Fund | Revolving Engineering Fund | Tax Research Fund | Tax Sale Automation Fund | Township Motor Fuel Tax Fund | Township Bridge Fund |
|--|---|-------------------------------|--------------------------------|----------------------------------|----------------------|--------------------------------|---------------------------------------|----------------------------|
| Revenues: | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees, fines, and forfeitures | - | 160,308 | 328,673 | - | 6,315 | 102,567 | - | - |
| Other taxes | - | - | - | - | - | - | 1,605,829 | - |
| Intergovernmental | 174,446 | - | - | - | - | - | - | 662,920 |
| Intergovernmental- federal | - | - | - | - | - | - | - | - |
| Interest revenue | 42 | 542 | 154 | 599 | 35 | 344 | 105 | 7 |
| Other | - | - | (15) | 6,641 | 1,950 | - | - | - |
| Total revenues | 174,488 | 160,850 | 328,812 | 7,240 | 8,300 | 102,911 | 1,605,934 | 662,927 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General and administrative | - | - | 203,409 | - | 960 | 112,700 | - | - |
| Public safety | 166,406 | - | - | - | - | - | - | - |
| Judicial | - | 112,765 | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - | - |
| Highway and roads | - | - | - | 13,258 | - | - | 1,798,379 | 662,920 |
| Capital outlay | - | - | 33,035 | 12,740 | - | - | - | - |
| Debt service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Total expenditures | 166,406 | 112,765 | 236,444 | 25,998 | 960 | 112,700 | 1,798,379 | 662,920 |
| Excess (deficiency) of revenues over expenditures before other financing sources (uses) | 8,082 | 48,085 | 92,368 | (18,758) | 7,340 | (9,789) | (192,445) | 7 |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | - | - | - | 63,109 | - | - | - | - |
| Transfers out | - | (63,544) | - | - | - | - | (63,109) | - |
| Total other financing sources (uses) | - | (63,544) | - | 63,109 | - | - | (63,109) | - |
| Net change in fund balance | 8,082 | (15,459) | 92,368 | 44,351 | 7,340 | (9,789) | (255,554) | 7 |
| Fund balances (deficits): | | | | | | | | |
| Beginning of year | 60,689 | 646,326 | 146,089 | 705,189 | 38,590 | 435,056 | 954,634 | 15,315 |
| End of year | \$ 68,771 | \$ 630,867 | \$ 238,457 | \$ 749,540 | \$ 45,930 | \$ 425,267 | \$ 699,080 | \$ 15,322 |

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2012

| | Veterans' Assistance Fund | Vital Statistics Fund | Drug Court Fund | States Atty Record Automation Fund | Total |
|--|---------------------------------|-----------------------------|-----------------------|---|-------------------|
| Revenues: | | | | | |
| Property taxes | \$ 204,491 | \$ - | \$ - | \$ - | \$ 4,030,534 |
| Fees, fines, and forfeitures | - | 34,774 | 37,868 | 7,710 | 3,577,764 |
| Other taxes | - | - | - | - | 1,605,829 |
| Intergovernmental | - | - | - | - | 1,690,850 |
| Intergovernmental- federal | 35,000 | - | - | - | 4,309,838 |
| Interest revenue | 29 | 79 | 11 | 1 | 15,288 |
| Other | 63 | - | - | - | 1,075,633 |
| Total revenues | 239,583 | 34,853 | 37,879 | 7,711 | 16,305,736 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General and administrative | - | 30,284 | - | - | 883,815 |
| Public safety | - | - | - | - | 3,543,937 |
| Judicial | - | - | - | - | 1,384,321 |
| Health and welfare | 197,830 | - | - | - | 4,776,404 |
| Highway and roads | - | - | - | - | 4,522,032 |
| Capital outlay | - | - | - | - | 1,096,629 |
| Debt service: | | | | | |
| Principal | - | - | - | - | 127,300 |
| Interest | - | - | - | - | 38,200 |
| Total expenditures | 197,830 | 30,284 | - | - | 16,372,638 |
| Excess (deficiency) of revenues over expenditures before other financing sources (uses) | 41,753 | 4,569 | 37,879 | 7,711 | (66,902) |
| Other financing sources (uses): | | | | | |
| Transfers in | - | - | - | - | 1,296,565 |
| Transfers out | (31,512) | (3,120) | - | - | (793,202) |
| Total other financing sources (uses) | (31,512) | (3,120) | - | - | 503,363 |
| Net change in fund balance | 10,241 | 1,449 | 37,879 | 7,711 | 436,461 |
| Fund balances (deficits): | | | | | |
| Beginning of year | 47,535 | 85,855 | - | - | 11,005,182 |
| End of year | \$ 57,776 | \$ 87,304 | \$ 37,879 | \$ 7,711 | \$ 11,441,643 |

Sangamon County, Illinois

Combining Statement of Fiduciary Assets and Liabilities

Fiduciary Funds

November 30, 2012

| | Unclaimed Bail Deposits Fund | Health/Medical Society Emergency Fund | Escheat Fund - Sale Check Fund | Cafeteria Fund | Central Dispatch Cafeteria Plan Fund | Central Dispatch Fund | CIEG Fund | Circuit Clerk Fund |
|---------------------------------------|---------------------------------------|--|---|-------------------|--|-----------------------------|-------------------|--------------------------|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ 2,903 | \$ 43,137 | \$ 1,949 | \$ 55,350 | \$ 3,163 | \$ 1,232,115 | \$ 179,805 | \$ 4,107,343 |
| Receivables, net: | | | | | | | | |
| Property taxes | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | 1,583 |
| Total assets | \$ 2,903 | \$ 43,137 | \$ 1,949 | \$ 55,350 | \$ 3,163 | \$ 1,232,115 | \$ 179,805 | \$ 4,108,926 |
| Liabilities | | | | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 320,496 | \$ 3,549 | \$ - |
| Bond deposits | 2,903 | - | - | - | - | - | - | 2,801,236 |
| Refunds and restitutions | - | - | - | - | - | - | - | 33,685 |
| Deferred property taxes | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | 426,103 |
| Trust funds due others | - | 43,137 | 1,949 | 55,350 | 3,163 | 911,619 | 176,256 | 847,902 |
| Total liabilities | \$ 2,903 | \$ 43,137 | \$ 1,949 | \$ 55,350 | \$ 3,163 | \$ 1,232,115 | \$ 179,805 | \$ 4,108,926 |

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets and Liabilities (Continued)

Fiduciary Funds

November 30, 2012

| | Comp Analysis Fund | Condemnations Fund | Current Year Real Estate Levy Fund | Extension Education Fund | Inheritance Tax Fund | Laketown SSA Fund | Real Estate Penalty Fund | Real Estate Advertising Fund |
|---------------------------------------|--------------------------|-----------------------|---|--------------------------------|----------------------------|-------------------------|--------------------------------|------------------------------------|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ 4,128 | \$ 47,143 | \$ 161,846 | \$ 16,906 | \$ - | \$ 33,836 | \$ - | \$ - |
| Receivables, net: | | | | | | | | |
| Property taxes | - | - | - | 180,086 | - | 8,272 | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total assets | \$ 4,128 | \$ 47,143 | \$ 161,846 | \$ 196,992 | \$ - | \$ 42,108 | \$ - | \$ - |
| Liabilities | | | | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ 47,143 | \$ 161,846 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bond deposits | - | - | - | - | - | - | - | - |
| Refunds and restitutions | - | - | - | - | - | - | - | - |
| Deferred property taxes | - | - | - | 180,086 | - | 8,272 | - | - |
| Due to other funds | - | - | - | - | - | - | - | - |
| Trust funds due others | 4,128 | - | - | 16,906 | - | 33,836 | - | - |
| Total liabilities | \$ 4,128 | \$ 47,143 | \$ 161,846 | \$ 196,992 | \$ - | \$ 42,108 | \$ - | \$ - |

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets and Liabilities (Continued)

Fiduciary Funds

November 30, 2012

| | Real Estate Tax Agent Tax-Deed Fund | Payroll Clearing Fund | Real Estate Tax Overpayments Fund | Real Estate Sale in Error Fund | Real Estate Tax Objection Fund | Rescue Squad Fund | RHSP Surcharge Fund | Sheriff Foreclosure Sale Fund |
|---------------------------------------|--|-----------------------------|--|---|---|-------------------------|---------------------------|--|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ 12,545 | \$ 464,576 | \$ 91,820 | \$ 500,000 | \$ 633,673 | \$ 2,897 | \$ 33,165 | \$ 36,303 |
| Receivables, net: | | | | | | | | |
| Property taxes | - | - | - | - | - | - | - | - |
| Other | - | 404 | - | - | - | - | 864 | - |
| Total assets | \$ 12,545 | \$ 464,980 | \$ 91,820 | \$ 500,000 | \$ 633,673 | \$ 2,897 | \$ 34,029 | \$ 36,303 |
| Liabilities | | | | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ 464,980 | \$ 91,820 | \$ - | \$ 633,673 | \$ 305 | \$ - | \$ - |
| Bond deposits | - | - | - | - | - | - | - | - |
| Refunds and restitutions | - | - | - | - | - | - | - | - |
| Deferred property taxes | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - |
| Trust funds due others | 12,545 | - | - | 500,000 | - | 2,592 | 34,029 | 36,303 |
| Total liabilities | \$ 12,545 | \$ 464,980 | \$ 91,820 | \$ 500,000 | \$ 633,673 | \$ 2,897 | \$ 34,029 | \$ 36,303 |

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets and Liabilities (Continued)

Fiduciary Funds

November 30, 2012

| | Sheriff Honor Guard Fund | Sheriff Tac Team Fund | Sheriff Prisoner Welfare Fund | Sheriff Crime Prevention Fund | Sheriff Refuse to be Victim Fund | Citizen's Police Academy Fund | Sheriff's K-9 Fund | Sheriff Out of County Bond Fund |
|---------------------------------------|--------------------------------|-----------------------------|--|--|---|--|--------------------------|--|
| Assets | | | | | | | | |
| Cash and short-term investments | \$ 2,601 | \$ 4,975 | \$ 531,157 | \$ 4,982 | \$ 114 | \$ 2,902 | \$ 1,882 | \$ 25,396 |
| Receivables, net: | | | | | | | | |
| Property taxes | - | - | - | - | - | - | - | - |
| Other | - | - | 26,601 | - | - | - | - | 1,230 |
| Total assets | \$ 2,601 | \$ 4,975 | \$ 557,758 | \$ 4,982 | \$ 114 | \$ 2,902 | \$ 1,882 | \$ 26,626 |
| Liabilities | | | | | | | | |
| Accounts payable and accrued expenses | \$ 160 | \$ 1,005 | \$ 12,664 | \$ - | \$ - | \$ - | \$ - | \$ 1,700 |
| Bond deposits | - | - | - | - | - | - | - | - |
| Refunds and restitutions | - | - | - | - | - | - | - | - |
| Deferred property taxes | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - |
| Trust funds due others | 2,441 | 3,970 | 545,094 | 4,982 | 114 | 2,902 | 1,882 | 24,926 |
| Total liabilities | \$ 2,601 | \$ 4,975 | \$ 557,758 | \$ 4,982 | \$ 114 | \$ 2,902 | \$ 1,882 | \$ 26,626 |

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets and Liabilities (Continued)

Fiduciary Funds

November 30, 2012

| | Sheriff Seized Funds Held Fund | Sheriff Soda Fund | Tax Redemptions Fund | Unknown Heirs Fund | Total |
|---------------------------------------|---|-------------------------|----------------------------|--------------------------|---------------------|
| Assets | | | | | |
| Cash and short-term investments | \$ 302 | \$ 19,453 | \$ 719,926 | \$ 41,308 | \$ 9,019,601 |
| Receivables, net: | | | | | |
| Property taxes | - | - | - | - | 188,358 |
| Other | - | 325 | - | - | 31,007 |
| Total assets | \$ 302 | \$ 19,778 | \$ 719,926 | \$ 41,308 | \$ 9,238,966 |
| Liabilities | | | | | |
| Accounts payable and accrued expenses | \$ - | \$ - | \$ 660,268 | \$ 41,308 | \$ 2,440,917 |
| Bond deposits | - | - | - | - | 2,804,139 |
| Refunds and restitutions | - | - | - | - | 33,685 |
| Deferred property taxes | - | - | - | - | 188,358 |
| Due to other funds | - | - | - | - | 426,103 |
| Trust funds due others | 302 | 19,778 | 59,658 | - | 3,345,764 |
| Total liabilities | \$ 302 | \$ 19,778 | \$ 719,926 | \$ 41,308 | \$ 9,238,966 |

Sangamon County, Illinois

Combining Statement of Net Assets -
Component Units
November 30, 2012

| | Emergency Telephone Systems Board Fund | Regional Planning Commission Fund | Land of Lincoln Workforce Alliance | Total |
|---|---|--|---|---------------------|
| Assets | | | | |
| Current Assets | | | | |
| Cash and short-term investments | \$ 3,510,388 | \$ 294,704 | \$ 43,816 | \$ 3,848,908 |
| Other receivables | 420,053 | 144,801 | 205,440 | 770,294 |
| Prepaid expenses | 231,538 | - | - | 231,538 |
| Capital assets, net | 2,849,188 | 5,224 | 5,746 | 2,860,158 |
| Total assets | 7,011,167 | 444,729 | 255,002 | 7,710,898 |
| Liabilities and Net Assets | | | | |
| Current liabilities | | | | |
| Accounts payable and accrued expenses | 30,990 | 3,283 | 153,299 | 187,572 |
| Deferred revenue | - | - | 26,414 | 26,414 |
| Accrued wages | 109,204 | 147,367 | 36,043 | 292,614 |
| Long-term liabilities | | | | |
| Accrued compensated absences | - | - | 54,745 | 54,745 |
| Total liabilities | 140,194 | 150,650 | 270,501 | 561,345 |
| Net Assets (Deficit) | | | | |
| Invested in capital assets, net of debt | 2,849,188 | 5,224 | 5,746 | 2,860,158 |
| Unrestricted | 4,021,785 | 288,855 | (21,245) | 4,289,395 |
| Total net assets (deficit) | \$ 6,870,973 | \$ 294,079 | \$ (15,499) | \$ 7,149,553 |

Sangamon County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Assets -
Component Units
Year Ended November 30, 2012

| | Emergency Telephone Systems Board Fund | Regional Planning Commission Fund | Land of Lincoln Workforce Alliance | Total |
|--|---|--|---|------------------|
| Revenues: | | | | |
| Fees, fines, and forfeitures | \$ 2,069,922 | \$ 224,907 | \$ - | \$ 2,294,829 |
| Intergovernmental | - | 332,652 | - | 332,652 |
| Intergovernmental - federal | - | 603,032 | 2,557,565 | 3,160,597 |
| Interest revenue | 1,634 | 340 | 8 | 1,982 |
| Total revenues | 2,071,556 | 1,160,931 | 2,557,573 | 5,790,060 |
| Expenses: | | | | |
| General and administrative | 150,448 | 1,329,281 | 2,526,932 | 4,006,661 |
| Public safety | 1,720,585 | - | - | 1,720,585 |
| Depreciation | 269,934 | 1,503 | 2,616 | 274,053 |
| Total expenses | 2,140,967 | 1,330,784 | 2,529,548 | 6,001,299 |
| Excess (deficiency) of revenues over expenses | (69,411) | (169,853) | 28,025 | (211,239) |
| Net Assets: | | | | |
| Beginning of year | 6,940,384 | 463,932 | (43,524) | 7,360,792 |
| End of year | \$ 6,870,973 | \$ 294,079 | \$ (15,499) | \$ 7,149,553 |