

## **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, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sangamon County, Illinois' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois as of November 30, 2006, 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.

As discussed in Note 15, Sangamon County, Illinois has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been reported to appropriate officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the financial statements for possible federal claims for refunds of those grant monies.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2007 on our consideration of Sangamon County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Illinois Municipal Retirement Fund Schedule of Funding Progress and budgetary comparison information on pages 30 through 36 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Sangamon County, Illinois has not presented the management's discussion and analysis as required by accounting principles generally accepted in the United States of America.

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 nonmajor 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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Certified Public Accountants

June 8, 2007

Sangamon County, Illinois  
**STATEMENT OF NET ASSETS**  
November 30, 2006

Statement 1

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 9,761,505	\$ 3,299,801
Investments.....	171,414	-
Receivables, net:		
Governmental agencies.....	2,627,601	-
Property taxes.....	21,548,397	-
Accrued interest.....	11,370	-
Other.....	2,928,173	494,071
Due from component unit.....	237,530	-
Due from fiduciary funds.....	393,585	-
Inventories.....	1,261,982	-
Prepaid contracts.....	1,250,418	-
Land.....	2,654,690	-
Construction in progress.....	4,572,350	-
Capital assets, net.....	<u>75,826,241</u>	<u>4,587,274</u>
 Total Assets.....	 <u>123,245,256</u>	 <u>8,381,146</u>
<b>LIABILITIES</b>		
Accounts payable.....	4,158,372	410,032
Interest payable.....	39,480	-
Self-insurance payable.....	186,239	-
Other liabilities.....	-	103,308
Due to primary government.....	-	237,530
Deferred property tax revenue.....	21,548,397	-
Deferred revenue.....	160,231	164,203
Long-term liabilities:		
Due within one year.....	1,680,956	-
Due in more than one year.....	<u>5,803,751</u>	<u>-</u>
 Total Liabilities.....	 <u>33,577,426</u>	 <u>915,073</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt.....	78,521,400	4,587,274
Unrestricted.....	<u>11,146,430</u>	<u>2,878,799</u>
 Total Net Assets.....	 <u>\$ 89,667,830</u>	 <u>\$ 7,466,073</u>

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

Sangamon County, Illinois  
**STATEMENT OF ACTIVITIES**  
For the Year Ended November 30, 2006

Statement 2

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
<b>PRIMARY GOVERNMENT:</b>					
Governmental Activities:					
General government .....	\$17,129,914	\$10,942,995	\$ 6,811,774	\$ 624,855	\$ -
Public safety .....	20,072,662	651,145	199,408	( 19,222,109)	-
Judicial.....	13,594,235	3,879,345	240,936	( 9,473,954)	-
Highways and roads.....	9,727,901	509,848	83,417	( 9,134,636)	-
Health and welfare.....	14,344,046	1,827,426	2,060,924	( 10,455,696)	-
Interest and fiscal charges.....	<u>234,084</u>	<u>-</u>	<u>-</u>	<u>( 234,084)</u>	<u>-</u>
Total Governmental Activities .....	<u>75,102,842</u>	<u>17,810,759</u>	<u>9,396,459</u>	<u>( 47,895,624)</u>	<u>-</u>
<b>TOTAL PRIMARY GOVERNMENT ..</b>	<u><b>\$75,102,842</b></u>	<u><b>\$17,810,759</b></u>	<u><b>\$ 9,396,459</b></u>	<u><b>( 47,895,624)</b></u>	<u><b>-</b></u>
<b>COMPONENT UNITS:</b>					
Emergency Telephone System Board	\$ 1,693,262	\$ 1,767,272	\$ 1,291	-	75,301
Regional Planning Commission.....	712,551	617,495	248,781	-	153,725
Land of Lincoln Consortium.....	<u>1,929,319</u>	<u>30,404</u>	<u>2,540,725</u>	<u>-</u>	<u>641,810</u>
<b>TOTAL COMPONENT UNITS.....</b>	<u><b>\$ 4,335,132</b></u>	<u><b>\$ 2,415,171</b></u>	<u><b>\$ 2,790,797</b></u>	<u><b>-</b></u>	<u><b>870,836</b></u>
<b>General Revenues:</b>					
Taxes:					
Property taxes.....				23,904,587	-
Sales and replacement taxes.....				9,339,066	-
Licenses and permits .....				641,033	-
Other taxes .....				15,093,796	-
Earnings on investments.....				776,367	-
Interest and penalties on taxes.....				639,434	156,174
Miscellaneous.....				1,270,878	-
Transfers.....				<u>1,052,035</u>	<u>( 1,052,035)</u>
Total general revenues and transfers .....				<u>52,717,196</u>	<u>( 895,861)</u>
Change In Net Assets .....				4,821,572	( 25,025)
Net Assets – Beginning of Year, As Restated				<u>84,846,258</u>	<u>7,491,098</u>
Net Assets – Ending of Year .....				<u>\$89,667,830</u>	<u>\$ 7,466,073</u>

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

County Health Fund	Juvenile Center Fund	Pension Code Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 51,476	\$ 6,321,771	\$ 9,761,505
-	-	-	-	171,414
1,539,902	451,621	4,393,750	2,402,374	21,548,397
-	-	-	11,370	11,370
-	-	-	201,985	2,627,601
1,287,035	392,846	-	597,141	2,928,173
-	-	-	1,233,668	1,250,418
56,893	-	-	3,161,258	5,361,169
-	-	-	17,356	237,530
-	-	-	-	<u>1,261,982</u>
<b><u>\$2,883,830</u></b>	<b><u>\$ 844,467</u></b>	<b><u>\$4,445,226</u></b>	<b><u>\$13,946,923</u></b>	<b><u>\$45,159,559</u></b>
\$ 398,661	\$ 57,606	\$ 135	\$ 1,984,704	\$ 4,158,372
-	-	-	28,518	39,480
-	-	-	-	186,239
1,338,449	2,418,029	1,540	1,209,566	4,967,584
1,539,902	451,621	4,393,750	2,402,374	21,548,397
<u>88,404</u>	<u>-</u>	<u>-</u>	<u>71,827</u>	<u>160,231</u>
<u>3,365,416</u>	<u>2,927,256</u>	<u>4,395,425</u>	<u>5,696,989</u>	<u>31,060,303</u>
-	-	-	-	16,750
-	-	-	-	1,261,982
-	-	-	-	5,554,488
-	-	-	2,512,042	2,512,042
-	( 2,082,789)	49,801	-	( 502,312)
( <u>481,586</u> )	<u>-</u>	<u>-</u>	<u>5,737,892</u>	<u>5,256,306</u>
( <u>481,586</u> )	( <u>2,082,789</u> )	<u>49,801</u>	<u>8,249,934</u>	<u>14,099,256</u>
<b><u>\$2,883,830</u></b>	<b><u>\$ 844,467</u></b>	<b><u>\$4,445,226</u></b>	<b><u>\$13,946,923</u></b>	<b><u>\$45,159,559</u></b>

Sangamon County, Illinois  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS**  
 November 30, 2006

Total fund balance for governmental funds (Statement 3)..... \$14,099,256

Total net assets reported for governmental activities in the  
 Statement of Net Assets is different because:  
 Capital assets used in government activities are not financial  
 resources and therefore are not reported in the funds.  
 These assets consist of:

Land.....	\$ 2,654,690
Land improvements.....	148,285
Buildings, net.....	36,837,612
Building improvements, net.....	19,973
Vehicles, net.....	1,132,355
Maintenance equipment, net.....	1,009,400
Infrastructure, net.....	29,037,305
Office equipment, net.....	809,795
Computer equipment, net.....	3,747,632
Other equipment, net.....	3,039,352
Software, net.....	44,532
Construction in progress.....	<u>4,572,350</u>

Total capital assets ..... 83,053,281

Long-term liabilities applicable to the County's governmental  
 activities are not due and payable in the current period and,  
 accordingly, are not reported as fund liabilities. Interest on  
 long-term debt is not accrued in governmental funds, but  
 rather is recognized as an expenditure when due. All  
 liabilities – both current and long-term – are reported in  
 the Statement of Net Assets. Balances at November 30,  
 2006 are:

Government lease obligations.....	( 4,005,787)
Mortgage loan.....	( 526,094)
Compensated absences.....	( <u>2,952,826</u> )

Total long-term liabilities ..... ( 7,484,707)

**Total net assets of governmental activities (Statement 1)..... \$89,667,830**

<u>County Health Fund</u>	<u>Juvenile Center Fund</u>	<u>Pension Code Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$1,494,227	\$ 438,225	\$4,275,741	\$ 7,474,177	\$23,904,587
317,875	-	-	-	641,033
1,562,130	216,701	-	3,027,391	17,810,759
-	-	-	-	9,339,066
-	-	8,777	5,292,105	8,538,973
1,238,998	1,114,175	-	2,104,164	6,554,823
2,060,924	52,771	-	6,811,774	9,396,459
-	-	-	261,994	1,415,801
-	-	-	-	1,303,769
<u>29,019</u>	<u>-</u>	<u>-</u>	<u>734,107</u>	<u>1,270,879</u>
<u>6,703,173</u>	<u>1,821,872</u>	<u>4,284,518</u>	<u>25,705,712</u>	<u>80,176,149</u>
-	-	54,532	3,741,009	18,157,888
-	-	-	1,228,940	18,716,573
-	-	-	3,774,705	5,556,458
-	2,531,773	-	747,811	13,170,455
7,114,407	-	-	6,474,823	14,125,288
-	-	-	11,181,310	12,025,409
31,970	-	-	3,460,000	3,714,563
<u>27,105</u>	<u>-</u>	<u>-</u>	<u>191,857</u>	<u>234,084</u>
<u>7,173,482</u>	<u>2,531,773</u>	<u>54,532</u>	<u>30,800,455</u>	<u>85,700,718</u>
( <u>470,309</u> )	( <u>709,901</u> )	<u>4,229,986</u>	( <u>5,094,742</u> )	( <u>5,524,569</u> )
197,035	431,317	-	1,026,503	8,187,180
-	-	-	849,713	1,069,887
( 359,971)	( 152,419)	( 4,319,876)	( 1,417,773)	( 8,187,180)
-	-	-	( 17,852)	( 17,852)
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,468,008</u>	<u>3,706,096</u>
( <u>162,936</u> )	<u>278,898</u>	( <u>4,319,876</u> )	<u>3,908,599</u>	<u>4,758,131</u>
( 633,245)	( 431,003)	( 89,890)	( 1,186,143)	( 766,438)
<u>151,659</u>	( <u>1,651,786</u> )	<u>139,691</u>	<u>9,436,077</u>	<u>14,865,694</u>
<u>(\$ 481,586)</u>	<u>(\$2,082,789)</u>	<u>\$ 49,801</u>	<u>\$ 8,249,934</u>	<u>\$14,099,256</u>

Sangamon County, Illinois  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**  
For The Year Ended November 30, 2006

Net change in fund balances – total governmental funds (Statement 4).....	(\$ 766,438)
The change in net assets reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures.	
However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays and infrastructure additions \$11,541,226 exceeds depreciation \$5,251,768 in the current period .....	
	6,289,458
Loss on transfer of County Road to County Township.....	( 174,721)
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the Statement of Net Assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.	
Debt issued:	
Leases payable.....	(\$3,706,096)
Repayments:	
Capital lease obligations.....	3,682,593
Mortgage loan.....	<u>31,970</u>
Net adjustment .....	8,467
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.	
Compensated absences.....	( <u>535,194</u> )
<b>Change in net assets of governmental activities (Statement 2) .....</b>	<b><u>\$4,821,572</u></b>

Sangamon County, Illinois  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
November 30, 2006

Statement 5

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and short-term investments.....	\$ 9,001,427
Investments.....	1,978,791
Receivables:	
Property taxes.....	208,301
Due from other funds.....	876,560
Other .....	<u>1,107,083</u>
 Total Assets.....	 <u>13,172,162</u>
<b>LIABILITIES</b>	
Accounts payable.....	1,651,387
Bond Deposits .....	2,584,425
Refunds and restitutions .....	90,999
Deferred property tax revenue.....	208,301
Trust funds due others .....	1,270,145
Due to other funds .....	<u>7,366,905</u>
 Total Liabilities.....	 <u>13,172,162</u>
 <b>NET ASSETS</b> .....	 <u>\$ -</u>

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

Sangamon County, Illinois  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2006

Sangamon County (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 (the "Commission") serves as the joint planning body for the City of Springfield 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. Copies of the Commission's financial statements may be obtained from the following address:

Regional Planning Commission  
200 S. 9<sup>th</sup> Street, Room 212  
Springfield, Illinois 62701

Sangamon County, Illinois  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2006

**PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)**

**Discretely Presented Component Units (Continued)**

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

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 Consortium (the "Consortium"), 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 Consortium 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 Consortium 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 Consortium, the Consortium has been determined to be a component unit of the County. There are no separately issued financial statements of the Consortium.

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, Springfield Federal Bureau of Investigations, 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  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2006

**PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)**

**Jointly Governed Organizations**

Illinois Compiled Statutes provide for the creation of a public building commission to acquire or construct facilities for the participating governments and to issue bonded debt to finance the acquisition or construction of the facilities. The City of Springfield organized the Springfield Public Building Commission (SPBC). The County, the Springfield Public School District, the Springfield Sanitary District, the Springfield Park District, and the Springfield Airport Authority joined the City in the forming of the Commission. None of the participating governments have unilateral control over the financial or operating policies of the SPBC. The participants do not have an on-going financial responsibility to the SPBC; some of the participating governments have a financial responsibility, in the form of lease payments, to the SPBC. After the leases expire, the participant is not required to subsidize SPBC operations or otherwise make payments to the SPBC.

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 are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

Sangamon County, Illinois  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2006

**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 revenues to be available if they are collected within 90 days of the end of the current fiscal period. 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 *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 Juvenile Center Fund* accounts for the resources used to operate the County's Juvenile Detention Center.

The *County Highway Fund* is used to account for all the activity related to maintaining and improving County highways.

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.

Sangamon County, Illinois  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2006

**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.

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, 2006.

**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, 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.

Investment balances, which consist of U.S. Government obligations, certificates of deposit with maturities exceeding one year, and money market funds held for investment purposes, are stated at cost, which approximates fair value. Assets of the different funds are commingled for investment purposes, where permitted, and interest earnings are recognized as revenue in the County General Fund.

Sangamon County, Illinois  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2006

**INVENTORIES AND PREPAID ITEMS**

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 items 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 (amount not rounded) 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 market value at the date of donation.

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 unit, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	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.

Sangamon County, Illinois  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2006

**COMPENSATED ABSENCES**

County employees are entitled to certain compensated absences based on their length of employment. Employees may accumulate a maximum of two years of vacation time. Accrued vacation is payable upon termination. Sick leave time is payable upon retirement in a ratio of five days for one day pay out. Also, after thirty-six days of employment, an employee may convert their sick leave time into vacation at a ratio of three days to one day.

**FUND EQUITY**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

**PROPERTY TAX CALENDAR**

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**  
For The Year Ended November 30, 2006

**NOTE 1 – CASH AND INVESTMENTS**

Separate bank accounts are not maintained for certain County funds; instead, the cash is maintained in a common account and certain temporary commingled investments are made from this common account. Control records are maintained for each fund's interest in the combined cash and investment balances, the total of which equals the combined amount of cash and investments.

**Cash and Short-term Investments**

At November 30, 2006, the carrying amount of the County's deposits (held in 12 separate financial institutions) was \$24,810,713. The bank balances were \$22,062,733. The deposits are categorized in accordance with risk factors created by governmental reporting standards.

- Category 1 – Insured by FDIC or collateralized with securities held by the County (or public trust) or by its agent in its name
- Category 2 – Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the County's name
- Category 3 – Uninsured and uncollateralized, or collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the County's name.

Primary Government:

<u>Type of Deposits</u>	<u>Total Bank Balance</u>	<u>Credit Risk Category</u>			<u>Total Carrying Value</u>
		<u>1</u>	<u>2</u>	<u>3</u>	
Insured Deposits	\$ 613,527	\$ 613,527	\$ -	\$ -	
Uninsured deposits:					
Collateralized	11,309,389	-	11,309,389	-	
Uncollateralized	<u>12,887,797</u>	<u>-</u>	<u>-</u>	<u>12,887,797</u>	
Total Deposits	<u>\$24,810,713</u>	<u>\$ 613,527</u>	<u>\$11,309,389</u>	<u>\$12,887,797</u>	<u>\$22,062,733</u>

Reconciliation to Government-Wide Statement of Net Assets:

Unrestricted cash	\$13,061,306
Agency fund cash (not included in government-wide statement)	<u>9,001,427</u>
	<u>\$22,062,733</u>

**Investments**

The following table categorizes the investments according to levels of risk created by governmental reporting standards:

- Category 1 – Includes investments that are insured, collateralized, or registered, with securities held by the broker, dealer, or its agent in the County's name
- Category 2 – Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the County's name
- Category 3 – Includes uninsured and unregistered investments for which the securities are held by the broker, dealer, or its trust department or agent but not in the County's name

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 1 – CASH AND INVESTMENTS (CONTINUED)**

Primary Government:

<u>Type of Deposits</u>	<u>Total Bank Balance</u>	<u>Credit Risk Category</u>			<u>Total Carrying Value</u>
		<u>1</u>	<u>2</u>	<u>3</u>	
Insured Deposits	\$ 776,000	\$ 776,000	\$ -	\$ -	
Uninsured deposits:					
Collateralized	523,241	-	523,241	-	
Uncollateralized	<u>850,870</u>	<u>-</u>	<u>-</u>	<u>850,870</u>	
Total Deposits	<u>\$2,150,111</u>	<u>\$ 776,000</u>	<u>\$ 523,241</u>	<u>\$ 850,870</u>	<u>\$2,150,205</u>

Reconciliation to Government-Wide Statement of Net Assets:

Unrestricted investments	\$ 171,414
Agency fund investments (not included in government-wide statement)	<u>1,978,791</u>
	<u>\$2,150,205</u>

**NOTE 2 – INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of November 30, 2006 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	County Health	\$ 359,971
	Pension Code	1,540
	Juvenile Center	152,419
	Nonmajor governmental funds	244,669
	Fiduciary funds	283,937
County Health	Juvenile Center	56,893
County Highway	Juvenile Center	1,100,482
Nonmajor governmental funds	Nonmajor governmental funds	3,051,610
	Fiduciary funds	<u>109,648</u>
Total		<u>\$5,361,169</u>

The primary purpose of the above interfund balances is short-term loans and amounts due other funds for collections received by funds which require distribution to other funds.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 2 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)**

Due to/from primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government – General Fund	Component unit – Regional Planning Commission	\$ 98,060
	Component unit – ETSB	122,114
Primary government – Nonmajor governmental funds	Component unit – Land of Lincoln Consortium	<u>17,356</u>
Total		<u>\$ 237,530</u>

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2006 was as follows:

<u>Primary Government</u> Governmental activities:	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Capital assets not being depreciated:				
Land	\$ 2,279,175	\$ 375,515	\$ -	\$ 2,654,690
Construction in progress	<u>4,470,516</u>	<u>101,834</u>	<u>-</u>	<u>4,572,350</u>
Total capital assets not being depreciated	<u>6,749,691</u>	<u>477,349</u>	<u>-</u>	<u>7,227,040</u>
Capital assets being depreciated:				
Land improvements	184,092	-	-	184,092
Buildings	51,939,167	-	-	51,939,167
Building improvements	166,215	-	( 31,376)	134,839
Vehicles	3,103,287	609,411	( 212,947)	3,499,751
Maintenance equipment	4,239,318	-	( 451,028)	3,788,290
Infrastructure	72,757,949	4,062,119	( 787,906)	76,032,162
Office equipment	1,384,391	-	-	1,384,391
Computer equipment	2,467,028	3,569,959	( 108,500)	5,928,487
Software	215,444	50,133	-	265,577
Other equipment	<u>918,293</u>	<u>2,772,255</u>	<u>( 239,575)</u>	<u>3,450,973</u>
Total capital assets being depreciated	<u>137,375,184</u>	<u>11,063,877</u>	<u>( 1,831,332)</u>	<u>146,607,729</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 3 – CAPITAL ASSETS (CONTINUED)**

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities (continued):				
Capital assets being depreciated (continued):				
Less accumulated depreciation for:				
Land improvements	(\$ 24,616)	(\$ 11,191)	\$ -	(\$ 35,807)
Buildings	( 13,933,982)	( 1,167,573)	-	( 15,101,555)
Building improvements	( 141,798)	( 4,444)	31,376	( 114,866)
Vehicles	( 2,104,578)	( 475,765)	212,947	( 2,367,396)
Maintenance equipment	( 2,974,428)	( 255,490)	451,028	( 2,778,890)
Infrastructure	( 44,767,390)	( 2,840,652)	613,185	( 46,994,857)
Office equipment	( 502,307)	( 72,289)	-	( 574,596)
Computer equipment	( 1,950,457)	( 338,898)	108,500	( 2,180,855)
Software	( 160,459)	( 60,586)	-	( 221,045)
Other equipment	( 626,316)	( 24,880)	239,575	( 411,621)
Total accumulated depreciation	( 67,186,331)	( 5,251,768)	1,656,611	( 70,781,488)
Total capital assets being depreciated, net	<u>70,188,853</u>	<u>5,812,109</u>	<u>-</u>	<u>75,826,241</u>
Governmental activities capital assets, net	<u>\$ 76,938,544</u>	<u>\$ 6,289,458</u>	<u>(\$ 174,721)</u>	<u>\$ 83,053,281</u>

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

Governmental activities:	
General government	\$ 646,346
Public safety	919,298
Highways and roads	3,217,379
Judicial	422,750
Health and welfare	<u>45,995</u>
Total depreciation expense – governmental activities	<u>\$5,251,768</u>

**Discretely Presented Component Units**

Activity for the capital assets of the component units for the year ended November 30, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Construction in process	<u>\$4,183,471</u>	\$ -	(\$4,183,471)	\$ -
Capital assets being depreciated:				
Building	-	2,458,891	-	2,458,891
Equipment	<u>1,749,743</u>	<u>2,432,393</u>	-	<u>4,182,136</u>
Total capital assets being depreciated	<u>1,749,743</u>	<u>4,891,284</u>	<u>-</u>	<u>6,641,027</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 3 – CAPITAL ASSETS (CONTINUED)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated (continued):				
Less accumulated depreciation for:				
Buildings	\$ -	(\$ 52,540)	\$ -	(\$ 52,540)
Equipment	( 1,734,715)	( 266,498)	-	( 2,001,213)
Total accumulated depreciation	( 1,734,715)	( 319,038)	-	( 2,053,753)
Total capital assets being depreciated, net	<u>15,028</u>	<u>4,572,246</u>	-	<u>4,587,274</u>
Component units capital assets, net	<u>\$4,198,499</u>	<u>\$4,572,246</u>	(\$4,183,471)	<u>\$4,587,274</u>

**NOTE 4 – LONG-TERM DEBT**

Long-term debt activity for the year ended November 30, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Capital lease obligations	\$3,982,285	\$3,706,095	\$3,682,593	\$4,005,787	\$ 917,374
Mortgage loan	558,064	-	31,970	526,094	25,375
Compensated absences	<u>2,417,632</u>	<u>535,194</u>	-	<u>2,952,826</u>	<u>738,207</u>
Total long-term debt	<u>\$6,957,981</u>	<u>\$4,241,289</u>	<u>\$3,714,563</u>	<u>\$7,484,707</u>	<u>\$1,680,956</u>

Debt service requirements on long-term debt at November 30, 2006 are as follows:

Fiscal Year Ending November 30,	<u>Governmental Activities</u>			
	<u>Capital Lease Obligations</u>		<u>Mortgage Loan</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2007	\$ 917,372	\$201,159	\$ 25,348	\$ 23,576
2008	824,412	132,632	26,483	22,440
2009	772,262	98,116	27,670	21,254
2010	179,992	64,890	28,910	20,014
2011	761,749	33,134	30,580	18,344
2012-2016	-	-	174,263	70,359
2017-2021	-	-	<u>212,840</u>	<u>28,576</u>
Total	<u>\$4,005,787</u>	<u>\$529,933</u>	<u>\$526,094</u>	<u>\$204,563</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 5 – COMPENSATED ABSENCES**

At November 30, 2006, 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 \$2,952,826 for the primary government. Compensated absences are generally liquidated by the General Fund.

**NOTE 6 – BUILDING LEASE**

The Public Building Commission of Springfield is a related party of the County. In July 1987, the Public Building Commission of Springfield issued \$28,445,000 of public building revenue bonds for the purpose of site acquisition and construction of a new courthouse, detention facility, and related offices which are leased to the County. During 1992, the Public Building Commission issued \$7,000,000 in public revenue bonds to build additional facilities which are leased to the County.

The County entered into a noncancelable capital lease in July 1987 with the Public Building Commission. Annual lease payments are sufficient to cover annual debt service and operating and maintenance expenses of the Public Building Commission relative to the new facility. The Public Building Commission assumes all burden of ownership. The final payment for this lease is due November 30, 2006. Annual lease payments are a general obligation of the County and are to be funded through an annual real estate tax levied on all taxable property in the County. Total lease payments, including interest in connection with lease, were \$3,623,339 during the year ended November 30, 2006 and are reflected in the County Complex Fund, a Special Revenue Fund.

In April 2004, the Public Building Commission entered into a management agreement with Sangamon County for the maintenance upkeep and repair of the Sangamon County Courts Complex. In exchange for the Commission's management payment to Sangamon County, the County would remit the annual operations and maintenance payment due the Public Building Commission, only one payment of \$529,250 has been paid. As of November 30, 2006, the County is in default on the remaining \$1,587,750.

**NOTE 7 – JUVENILE DETENTION CENTER LEASE**

During fiscal year 2001, the County entered into a noncancelable capital lease for the purchase of the Juvenile Detention Center building. The lessor, Juvenile Facilities Associates, LLC, assumes all burden of ownership. The total amount of the lease was \$15,120,117. As part of the lease agreement, the County is required to make monthly payments for the initial lease plus an additional amount to cover repair and maintenance costs. Total lease payments made during the fiscal year ended November 30, 2006 were \$180,622.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 8 – PROPERTY TAXES**

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

	<u>Maximum Rate</u>	<u>2005 Actual Rate</u>
General Fund	.2500	.2141
Insurance Liability Fund	N/A	.0462
County Highway Fund	.1000	.0666
County Bridge Fund	.0500	.0261
Matching Fund	.0500	.0422
County Health Fund	.0750	.0503
Juvenile Center Fund	.0150	.0147
Pension Code Fund	N/A	.1438
County Complex Fund	N/A	.1766
Veterans' Assistance Fund	.0300	.0062
Child Advocacy Fund	.0040	.0039
Extension Education Fund	.0500	<u>.0070</u>
Total		<u>.7977</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, 2006, the County has \$21,756,698 of deferred property tax revenue, including \$208,301 reflected in the agency funds.

**NOTE 9 – TRANSFERS WITHIN THE REPORTING ENTITY**

The composition of interfund transfers for the year ended November 30, 2006 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major funds:		
General	\$6,032,207	\$1,672,327
County Highway	500,118	264,814
County Health	197,035	359,971
County Juvenile Center	431,317	152,419
Pension Code	-	4,319,876
Nonmajor governmental funds	<u>1,026,503</u>	<u>1,417,773</u>
Totals	<u>\$8,187,180</u>	<u>\$8,187,180</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 9 – TRANSFERS WITHIN THE REPORTING ENTITY (CONTINUED)**

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

The composition of transfers between the primary government and component units for the year ended November 30, 2006 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary government:		
Major funds:		
General	\$1,069,887	\$ -
Nonmajor governmental funds	-	17,852
Component units	<u>17,852</u>	<u>1,069,887</u>
Totals	<u>\$1,087,739</u>	<u>\$1,087,739</u>

The above transfers are made primarily for reimbursement of eligible expenditures.

**NOTE 10 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN**

The County’s defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was 9.70% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2006 was 26 years.

For December 31, 2006, the County’s annual pension cost of \$2,432,876 was equal to the County’s required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6 % per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2006 actuarial valuation were based on the 2002-2004 experience study.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 10 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/06	2,432,876	100%	\$0
12/31/05	2,182,279	100%	0
12/31/04	1,780,846	100%	0
12/31/03	1,165,327	100%	0
12/31/02	741,855	100%	0
12/31/01	931,037	100%	0
12/31/00	964,315	100%	0
12/31/99	1,245,561	100%	0
12/31/98	1,201,419	100%	0
12/31/97	1,152,052	100%	0

**NOTE 11 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN - SLEP**

Sangamon County, Illinois’ defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. Sangamon County, Illinois is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was 21.53% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2006 was 26 years.

For December 31, 2006, Sangamon County, Illinois’ annual pension cost of \$1,036,204 was equal to Sangamon County, Illinois’ required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2006 actuarial valuation were based on the 2002-2004 experience study.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 11 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN – SLEP (CONTINUED)**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/06	1,036,204	100%	\$0
12/31/05	862,326	100%	0
12/31/04	760,009	100%	0
12/31/03	745,809	100%	0
12/31/02	659,773	100%	0
12/31/01	683,193	100%	0
12/31/00	601,647	100%	0
12/31/99	582,975	100%	0
12/31/98	549,743	100%	0
12/31/97	431,067	100%	0

**NOTE 12 – 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 Standard Security Life Insurance Company with a policy period of December 1, 2004 to November 30, 2006. The aggregate excess loss limit is \$85,000 per employee which covers medical and prescription with a maximum aggregate benefit of \$1,000,000. The specific/individual excess loss deductible for medical is \$85,000 per covered person. 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, 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, 2006 to pay these estimated claims including those incurred but not reported.

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

Changes in the claims liabilities for employee health insurance in fiscal years 2006 and 2004 were:

	<u>2006</u>	<u>2005</u>
Balance, beginning of year	\$ 336,080	\$ 751,810
Claims incurred including IBNRs	2,717,432	4,025,665
Claims paid	( <u>2,867,273</u> )	( <u>4,441,395</u> )
Balance, end of year	\$ <u>186,239</u>	\$ <u>336,080</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 13 – INDIVIDUAL FUND DISCLOSURES**

**Deficit Fund Balance**

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2006:

Court Security	(\$ 652,725)
Help America Vote	(\$ 13,961)
Highway Safety Project	(\$ 140,918)
Integrated Criminal Justice System	(\$ 44,270)
Landfill Water Project	(\$ 72,610)
Veterans Assistance	(\$ 18,337)

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, raising certain fees, or forgiving any interfund liabilities.

**Excess of Expenditures Over Appropriations**

The following funds expended more than their appropriation during the year ended November 30, 2006:

	<u>Budgeted</u>	<u>Actual</u>	<u>Overexpended</u>
Matching Fund	\$1,380,215	\$1,496,394	\$ 116,179
County Health Fund	7,501,027	7,588,617	87,590
County Complex Fund	5,650,948	5,674,698	23,750
Community Resources Fund	5,342,572	6,045,994	703,422
Motor Fuel Tax Fund	1,517,698	5,089,880	3,572,182
Police Training Institute Fund	193,223	296,362	103,139
Court Security Fund	649,195	666,611	17,416
Narcotic Forfeiture Fund	15,000	38,116	23,116
CDAP Revolving Loan Fund	-	75,000	75,000
Township Bridge Fund	-	443,533	443,533
County Building Operating Fund	1,820,000	2,025,799	205,799

**NOTE 14 – CONDUIT DEBT**

The County has approved Economic and Industrial Development Bonds totaling \$42,658,000 in favor of 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.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 15 - CONTINGENCIES**

As of November 30, 2006, 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 financial statements of the County.

As discussed on page 1, Sangamon County, Illinois has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been reported to appropriate officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the financial statements for possible federal claims for refunds of those grant monies.

**NOTE 16 – INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT**

The investment in capital assets, net of related debt, at November 30, 2006 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$83,053,281
Less:	
Capital equipment leases	4,005,787
Mortgage loan	<u>526,094</u>
Investment in capital assets, net of related debt	<u>\$78,521,400</u>

**NOTE 17 – SUBSEQUENT EVENT**

An Intergovernmental Cooperation Agreement was signed on February 22, 2007 between the City of Springfield (City) and the County of Sangamon and The Sangamon County Emergency Telephone System Board whereas the City will share in the new Integrated Criminal Justice software.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2006

**NOTE 18 – PRIOR PERIOD ADJUSTMENTS**

For the following funds, the beginning net assets have been restated in the accompanying financial statements in order to correct previous years errors in recording interfund balances:

**COMPONENT UNITS**

ETSB Fund:

Fund Balance, beginning of year, as originally stated	\$7,487,550
Prior period adjustment	( <u>29,855</u> )

Fund Balance, beginning of year, as restated	<u>\$7,457,695</u>
--	--------------------

Regional Planning Commission Fund:

Fund Balance, beginning of year, as originally stated	\$ 143,012
Prior period adjustment	( <u>82,842</u> )

Fund Balance, beginning of year, as restated	<u>\$ 60,170</u>
--	------------------

Land of Lincoln Consortium:

Fund Balance, beginning of year, as originally stated	(\$ 10,178)
Prior period adjustment	( <u>16,589</u> )

Fund Balance, beginning of year, as restated	( <u>\$ 26,767</u> )
--	----------------------

**SPECIAL REVENUE FUNDS**

Community Resources Fund:

Fund Balance, beginning of year, as originally stated	\$ 624,130
Prior period adjustment	( <u>142,465</u> )

Fund Balance, beginning of year, as restated	<u>\$ 481,665</u>
--	-------------------

Highway Safety Project Fund:

Fund Balance, beginning of year, as originally stated	(\$ 58,523)
Prior period adjustment	( <u>172,148</u> )

Fund Balance, beginning of year, as restated	( <u>\$ 230,671</u> )
--	-----------------------

County Highway Fund

Fund Balance, beginning of year, as originally stated	\$1,280,730
Prior period adjustment	<u>159,493</u>

Fund Balance, beginning of year, as restated	<u>\$1,440,223</u>
--	--------------------

County Complex Fund

Fund Balance, beginning of year, as originally stated	\$2,352,689
Prior period adjustment	( <u>788,332</u> )

Fund Balance, beginning of year, as restated	<u>\$1,564,357</u>
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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, 2006

Schedule 1

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 03061R

**TREND INFORMATION**

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/06	2,432,876	100%	\$0
12/31/05	2,182,279	100%	0
12/31/04	1,780,846	100%	0
12/31/03	1,165,327	100%	0
12/31/02	741,855	100%	0
12/31/01	931,037	100%	0
12/31/00	964,315	100%	0
12/31/99	1,245,561	100%	0
12/31/98	1,201,419	100%	0
12/31/97	1,152,052	100%	0

**FUNDING PROGRESS**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (ALL) ---Entry Age (b)</u>	<u>Unfunded ALL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/06	51,330,228	58,039,265	6,709,037	88.44%	25,081,199	26.75%
12/31/05	49,965,208	55,103,948	5,138,740	90.67%	24,193,787	21.24%
12/31/04	46,584,230	50,773,184	4,188,954	91.75%	22,890,049	18.30%
12/31/03	45,218,357	46,754,444	1,536,087	96.71%	22,070,544	6.96%
12/31/02	45,379,281	43,358,325	(2,020,956)	104.66%	21,256,579	0.00%
12/31/01	45,854,720	39,101,535	(6,753,185)	117.27%	19,851,541	0.00%
12/31/00	41,960,388	34,077,729	(7,882,659)	123.13%	16,888,188	0.00%
12/31/99	36,243,322	30,973,632	(5,269,690)	117.01%	15,927,892	0.00%
12/31/98	29,880,972	26,842,784	(3,038,188)	111.32%	14,669,347	0.00%
12/31/97	25,033,729	23,995,061	(1,038,668)	104.33%	14,000,602	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$55,479,984. On a market basis, the funded ratio would be 95.59%.

**\* Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and more early retirements are expected to occur.

SLEP Member contribution rate changed from 6.50% to 7.50% effective June 1, 2006.

Sangamon County, Illinois  
**SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION**  
**ILLINOIS MUNICIPAL RETIREMENT FUND –**  
**SCHEDULE OF FUNDING PROGRESS – SLEP**  
For The Year Ended November 30, 2006

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 36061S

**TREND INFORMATION**

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/06	1,036,204	100%	\$0
12/31/05	862,326	100%	0
12/31/04	760,009	100%	0
12/31/03	745,809	100%	0
12/31/02	659,773	100%	0
12/31/01	683,193	100%	0
12/31/00	601,647	100%	0
12/31/99	582,975	100%	0
12/31/98	549,743	100%	0
12/31/97	431,067	100%	0

**FUNDING PROGRESS**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (ALL) ---Entry Age (b)</u>	<u>Unfunded ALL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/06	7,297,905	17,483,507	10,185,602	41.74%	4,812,836	211.63%
12/31/05	9,248,146	16,937,630	7,689,484	54.60%	4,268,943	180.13%
12/31/04	9,525,709	15,450,866	5,925,157	61.65%	4,255,369	139.24%
12/31/03	10,918,951	15,791,060	4,872,109	69.15%	4,091,106	119.09%
12/31/02	11,889,172	15,080,444	3,191,272	78.84%	3,759,393	84.89%
12/31/01	9,656,217	13,250,823	3,594,606	72.87%	3,820,988	94.08%
12/31/00	11,804,451	15,117,912	3,313,461	78.08%	3,620,021	91.53%
12/31/99	11,245,690	14,683,960	3,438,270	76.58%	3,594,177	95.66%
12/31/98	10,440,212	14,059,969	3,619,757	74.25%	3,435,892	105.35%
12/31/97	9,894,215	12,951,766	3,057,551	76.39%	3,217,065	95.04%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$9,035,897. On a market basis, the funded ratio would be 51.68%.

**\* Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and more early retirements are expected to occur.

SLEP Member contribution rate changed from 6.50% to 7.50% effective June 1, 2006.

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – COUNTY GENERAL FUND**  
 For The Year Ended November 30, 2006

Schedule 3

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes .....	\$ 8,214,605	\$ 8,214,605	\$ 8,244,116
Licenses and permits .....	265,092	265,092	323,158
Fees, fines and forfeitures.....	6,547,893	6,547,893	12,494,689
Sales and replacement taxes .....	8,861,332	9,339,253	9,339,066
Other taxes.....	2,545,161	2,545,161	3,238,091
Intergovernmental.....	1,603,153	1,754,901	2,097,486
Intergovernmental – federal .....	395,305	395,305	387,573
Interest revenue .....	550,366	550,366	1,153,807
Self-funded health insurance .....	1,280,680	1,280,680	1,303,769
Miscellaneous revenue .....	<u>501,099</u>	<u>501,099</u>	<u>507,753</u>
 Total Revenues.....	 <u>30,764,686</u>	 <u>31,394,355</u>	 <u>39,089,508</u>
<b>EXPENDITURES</b>			
Current:			
General government.....	17,473,763	16,964,201	14,362,347
Public safety.....	15,671,301	16,600,654	17,487,633
Judicial .....	11,459,836	11,589,603	9,890,872
Health and welfare .....	562,518	562,518	536,058
Capital outlay .....	215,500	215,500	433,010
Debt service:			
Principal .....	180,621	180,621	180,622
Interest .....	<u>15,326</u>	<u>15,326</u>	<u>13,094</u>
 Total Expenditures .....	 <u>45,578,865</u>	 <u>46,128,423</u>	 <u>42,903,636</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) .....	 ( <u>14,814,179</u> )	 ( <u>14,734,068</u> )	 ( <u>3,814,128</u> )
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	-	-	4,580,054
Other financing sources.....	<u>-</u>	<u>-</u>	<u>238,088</u>
 Total Other Financing Sources (Uses).....	 <u>-</u>	 <u>-</u>	 <u>4,818,142</u>
 <b>NET CHANGE IN FUND BALANCES.....</b>	 <b>(<u>\$14,814,179</u>)</b>	 <b>(<u>\$14,734,068</u>)</b>	 <b>1,004,014</b>
 <b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b>			 <u>5,349,830</u>
 <b>FUND BALANCE, END OF YEAR.....</b>			 <b><u>\$ 6,353,844</u></b>

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – COUNTY HEALTH FUND**  
For The Year Ended November 30, 2006

Schedule 4

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes .....	\$1,489,835	\$1,489,835	\$1,494,227
Licenses and permits .....	364,151	365,490	317,875
Fees, fines and forfeitures.....	1,033,017	1,751,675	1,562,130
Intergovernmental.....	806,488	1,593,894	1,238,998
Intergovernmental – federal .....	1,214,065	1,315,259	2,060,924
Miscellaneous Revenue .....	<u>13,000</u>	<u>18,110</u>	<u>29,019</u>
 Total Revenues.....	 <u>4,920,556</u>	 <u>6,534,263</u>	 <u>6,703,173</u>
<b>EXPENDITURES</b>			
Current:			
Health and welfare .....	4,899,289	7,091,143	7,114,407
Debt Service:			
Principal .....	49,913	49,913	31,970
Interest .....	<u>-</u>	<u>-</u>	<u>27,105</u>
 Total Expenditures .....	 <u>4,949,202</u>	 <u>7,141,056</u>	 <u>7,173,482</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 ( 28,646)	 ( 606,793)	 ( 470,309)
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	( <u>359,971</u> )	( <u>162,936</u> )	( <u>162,936</u> )
 <b>NET CHANGE IN FUND BALANCES.....</b>	 (\$ <u>388,617</u> )	 (\$ <u>769,729</u> )	 ( 633,245)
 <b>FUND BALANCE, BEGINNING OF YEAR.....</b>			 <u>151,659</u>
 <b>FUND BALANCE, END OF YEAR.....</b>			 <b>(\$ <u>481,586</u>)</b>

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – PENSION CODE FUND**  
For The Year Ended November 30, 2006

Schedule 5

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes .....	\$4,259,210	\$4,259,210	\$4,275,741
Other taxes.....	-	-	8,777
Total Revenues.....	<u>4,259,210</u>	<u>4,259,210</u>	<u>4,284,518</u>
<b>EXPENDITURES</b>			
Current:			
General government.....	-	-	54,532
Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) .....	4,259,210	4,259,210	4,229,986
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	( 4,315,696)	( 4,315,696)	( 4,319,876)
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(\$ 56,486)</b>	<b>(\$ 56,486)</b>	<b>( 89,890)</b>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b>			<u>139,691</u>
<b>FUND BALANCE, END OF YEAR.....</b>			<b><u>\$ 49,801</u></b>

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – COUNTY HIGHWAY FUND**  
For The Year Ended November 30, 2006

Schedule 6

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes .....	\$1,972,624	\$1,972,624	\$1,978,101
Fees, fines and forfeitures.....	948,000	948,000	509,848
Intergovernmental – federal .....	<u>          -</u>	<u>      83,418</u>	<u>      83,417</u>
Total Revenues.....	<u>2,920,624</u>	<u>3,004,042</u>	<u>2,571,366</u>
<b>EXPENDITURES</b>			
Current:			
Highway and roads .....	3,344,882	3,428,300	2,091,008
Capital outlay .....	356,112	356,112	101,834
Debt service:			
Principal .....	41,860	41,860	41,971
Interest .....	<u>      2,028</u>	<u>      2,028</u>	<u>      2,028</u>
Total Expenditures .....	<u>3,744,882</u>	<u>3,828,300</u>	<u>2,236,841</u>
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses).....	( 824,258)	( 824,258)	334,525
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	( <u>214,814</u> )	( <u>214,814</u> )	<u>235,304</u>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(\$<u>1,039,072</u>)</b>	<b>(\$<u>1,039,072</u>)</b>	569,829
<b>FUND BALANCE, BEGINNING OF YEAR.....</b>			<u>1,440,223</u>
<b>FUND BALANCE, END OF YEAR.....</b>			<b><u>\$2,010,052</u></b>

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – JUVENILE CENTER FUND**  
For The Year Ended November 30, 2006

Schedule 7

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes .....	\$ 435,399	\$ 435,399	\$ 438,225
Fees, Fines, and forfeitures.....	181,222	181,222	216,701
Intergovernmental.....	1,116,226	1,116,226	1,114,175
Intergovernmental – federal .....	<u>14,106</u>	<u>14,106</u>	<u>52,771</u>
 Total Revenues.....	 <u>1,746,953</u>	 <u>1,746,953</u>	 <u>1,821,872</u>
<b>EXPENDITURES</b>			
Current:			
Judicial .....	<u>2,323,085</u>	<u>2,323,085</u>	<u>2,531,773</u>
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses).....	( 576,132)	( 576,132)	( 709,901)
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	<u>621,641</u>	<u>684,036</u>	<u>278,898</u>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b><u>\$ 45,509</u></b>	<b><u>\$ 107,904</u></b>	<b>( 431,003)</b>
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR.....</b>			<b>( <u>1,651,786</u>)</b>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>			<b>(<u>\$2,082,789</u>)</b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET – GENERAL FUND**  
November 30, 2006

Schedule 8

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
<b>ASSETS</b>				
Cash and short-term investments.....	\$ 966	\$ 2,198,267	\$ 1,189,025	\$ 3,388,258
Investments.....	-	171,414	-	171,414
Receivables, net:				
Property taxes.....	9,396,476	1,325,707	-	10,722,183
Other .....	2,965,295	65,884	45,588	3,076,767
Prepaid contracts .....	16,750	-	-	16,750
Due from other funds.....	1,042,536	-	2,513,610	3,556,146
Due from component units .....	220,174	-	-	220,174
Inventory .....	<u>160,498</u>	<u>-</u>	<u>-</u>	<u>160,498</u>
<b>TOTAL ASSETS.....</b>	<b><u>\$13,802,695</u></b>	<b><u>\$ 3,761,272</u></b>	<b><u>\$ 3,748,223</u></b>	<b><u>\$21,312,190</u></b>
<u>Liabilities and Fund Balance</u>				
<b>LIABILITIES</b>				
Accounts payable.....	\$ 1,434,057	\$ 49,245	\$ 42,050	\$ 1,525,352
Accrued Interest .....	10,962	-	-	10,962
Self-insurance payable.....	-	-	186,239	186,239
Due to other funds .....	2,513,610	-	-	2,513,610
Deferred property taxes .....	<u>9,396,476</u>	<u>1,325,707</u>	<u>-</u>	<u>10,722,183</u>
Total Liabilities .....	<u>13,355,105</u>	<u>1,374,952</u>	<u>228,289</u>	<u>14,958,346</u>
<b>FUND BALANCE</b>				
Unreserved.....	270,342	351,766	-	622,108
Reserved for prepaids .....	16,750	-	-	16,750
Reserved for inventories.....	160,498	-	-	160,498
Reserved for self-funded health insurance ....	-	-	3,519,934	3,519,934
Reserved for liability claims.....	<u>-</u>	<u>2,034,554</u>	<u>-</u>	<u>2,034,554</u>
Total Fund Balance .....	<u>447,590</u>	<u>2,386,320</u>	<u>3,519,934</u>	<u>6,353,844</u>
<b>TOTAL LIABILITIES AND FUND BALANCE .....</b>	<b><u>\$13,802,695</u></b>	<b><u>\$ 3,761,272</u></b>	<b><u>\$ 3,748,223</u></b>	<b><u>\$21,312,190</u></b>

Sangamon County, Illinois  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – GENERAL FUND**  
For The Year Ended November 30, 2006

Schedule 9

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
<b>REVENUES</b>				
Property taxes .....	\$ 6,871,618	\$1,372,498	\$ -	\$ 8,244,116
Licenses and permits .....	323,158	-	-	323,158
Fees, fines and forfeitures.....	7,047,121	28,397	5,419,171	12,494,689
Sales and replacement taxes .....	9,339,066	-	-	9,339,066
Other taxes.....	3,238,091	-	-	3,238,091
Intergovernmental.....	2,017,986	79,500	-	2,097,486
Intergovernmental – federal .....	387,573	-	-	387,573
Interest revenue .....	1,020,282	6,883	126,642	1,153,807
Self-funded health insurance .....	-	1,303,769	-	1,303,769
Miscellaneous revenue .....	<u>468,509</u>	<u>39,244</u>	<u>-</u>	<u>507,753</u>
 Total Revenues.....	 <u>30,713,404</u>	 <u>2,830,291</u>	 <u>5,545,813</u>	 <u>39,089,508</u>
<b>EXPENDITURES</b>				
Current:				
General government.....	8,532,937	2,113,940	3,715,470	14,362,347
Public safety.....	17,487,633	-	-	17,487,633
Judicial .....	9,890,873	-	-	9,890,873
Health and welfare .....	536,058	-	-	536,058
Capital outlay .....	433,010	-	-	433,010
Debt service:				
Principal .....	180,621	-	-	180,621
Interest .....	<u>13,094</u>	<u>-</u>	<u>-</u>	<u>13,094</u>
 Total Expenditures .....	 <u>37,074,226</u>	 <u>2,113,940</u>	 <u>3,715,470</u>	 <u>42,903,636</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) .....				
	( <u>6,360,822</u> )	<u>716,351</u>	<u>1,830,343</u>	( <u>3,814,128</u> )
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in.....	5,982,207	50,000	-	6,032,207
Transfer from component unit.....	220,174	-	-	220,174
Operating transfer out.....	( 779,450)	( 892,877)	-	( 1,672,327)
Proceeds from debt.....	<u>238,088</u>	<u>-</u>	<u>-</u>	<u>238,088</u>
 Total Other Financing Sources (Uses)....	 <u>5,661,019</u>	 ( <u>842,877</u> )	 <u>-</u>	 <u>4,818,142</u>
 <b>NET CHANGE IN FUND BALANCE.....</b>	 ( 699,803)	 ( 126,526)	 1,830,343	 1,004,014
 <b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED .....</b>	 <u>1,147,393</u>	 <u>2,512,846</u>	 <u>1,689,591</u>	 <u>5,349,830</u>
 <b>FUND BALANCE, END OF YEAR.....</b>	 <u>\$ 447,590</u>	 <u>\$2,386,320</u>	 <u>\$3,519,934</u>	 <u>\$ 6,353,844</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2006

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT</b>			
County General:			
Personnel .....	\$ 183,283	\$ 183,283	\$ 178,411
ATW Interest .....	75,000	75,000	80,978
HAVA .....	500,000	500,000	323,427
Contractual services.....	-	-	4,486
Regional planning.....	395,725	395,725	398,725
EDC.....	60,000	60,000	60,145
Soil & Water.....	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Total County General .....	<u>1,240,008</u>	<u>1,240,008</u>	<u>1,072,172</u>
Auditor:			
Personnel .....	217,044	234,441	233,371
Commodities.....	1,500	1,500	742
Contractual services.....	9,400	9,400	4,859
New Equipment less than \$5,000 .....	<u>1,500</u>	<u>1,500</u>	<u>545</u>
Total Auditor .....	<u>229,444</u>	<u>246,841</u>	<u>239,517</u>
County Board:			
Personnel .....	503,110	484,471	493,937
Commodities.....	2,500	2,500	3,803
Contractual services.....	<u>19,521</u>	<u>19,521</u>	<u>14,716</u>
Total County Board .....	<u>525,131</u>	<u>506,492</u>	<u>512,456</u>
Finance Miscellaneous:			
Personnel .....	215,701	215,701	228,985
Contractual services.....	1,268,865	648,155	671,957
New Equipment less than \$5,000 .....	<u>377,757</u>	<u>377,757</u>	<u>55,074</u>
Total Finance Miscellaneous .....	<u>1,862,323</u>	<u>1,241,613</u>	<u>956,016</u>
Building and Grounds:			
Contractual services.....	115,240	115,240	118,929
New Equipment less than \$5,000 .....	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total Building and Grounds .....	<u>155,240</u>	<u>155,240</u>	<u>118,929</u>
Information Systems:			
Personnel .....	1,005,572	1,005,572	868,294
Commodities.....	30,250	30,250	41,838
Contractual services.....	191,434	191,434	230,830
New Equipment less than \$5,000 .....	<u>4,500</u>	<u>4,500</u>	<u>54,336</u>
Total Information Systems .....	<u>1,231,756</u>	<u>1,231,756</u>	<u>1,195,298</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2006

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Election Fund:			
Personnel .....	\$ 469,487	\$ 469,487	\$ 560,908
Commodities.....	9,227	9,227	10,180
Contractual services.....	<u>365,651</u>	<u>365,651</u>	<u>306,334</u>
Total Election Fund .....	<u>844,365</u>	<u>844,365</u>	<u>877,422</u>
Central Service:			
Personnel .....	129,894	129,894	101,535
Commodities.....	10,000	10,000	31,228
Contractual services.....	<u>74,000</u>	<u>74,000</u>	<u>77,295</u>
Total Central Service .....	<u>213,894</u>	<u>213,894</u>	<u>210,058</u>
County Clerk:			
Personnel .....	360,527	370,203	334,151
Commodities.....	1,030	1,030	3,246
Contractual services.....	<u>34,145</u>	<u>34,145</u>	<u>34,107</u>
Total County Clerk .....	<u>395,702</u>	<u>405,378</u>	<u>371,504</u>
Recorder:			
Personnel .....	542,270	554,071	493,472
Commodities.....	10,000	10,000	7,721
Contractual services.....	32,911	32,911	28,589
New Equipment less than \$5,000 .....	<u>4,000</u>	<u>4,000</u>	<u>7,925</u>
Total Recorder .....	<u>589,181</u>	<u>600,982</u>	<u>537,707</u>
Treasurer:			
Personnel .....	507,400	518,814	517,087
Commodities.....	2,500	2,500	3,762
Contractual services.....	<u>95,600</u>	<u>95,600</u>	<u>87,443</u>
Total Treasurer .....	<u>605,500</u>	<u>616,914</u>	<u>608,292</u>
Supervisor of Assessments:			
Personnel .....	743,701	743,701	721,769
Commodities.....	11,069	11,069	6,129
Contractual services.....	<u>99,782</u>	<u>99,782</u>	<u>69,005</u>
Total Supervisor of Assessments .....	<u>854,552</u>	<u>854,552</u>	<u>796,903</u>
Regional Office of Education:			
Personnel .....	271,475	271,475	220,829
Commodities.....	825	825	3,811
Contractual services.....	<u>15,840</u>	<u>15,840</u>	<u>15,330</u>
Total Regional Office of Education.....	<u>288,140</u>	<u>288,140</u>	<u>239,970</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2006

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Insurance Liability:			
Personnel .....	\$ 145,367	\$ 145,367	\$ 144,939
Contractual services.....	<u>1,999,215</u>	<u>2,078,714</u>	<u>1,969,001</u>
Total Insurance Liability .....	<u>2,144,582</u>	<u>2,224,081</u>	<u>2,113,940</u>
Self-Insured:			
Self-funded health insurance .....	<u>5,663,945</u>	<u>5,663,945</u>	<u>3,715,471</u>
State Stamp Purchase.....	<u>630,000</u>	<u>630,000</u>	<u>796,692</u>
TOTAL GENERAL GOVERNMENT.....	<u>17,473,763</u>	<u>16,964,201</u>	<u>14,362,347</u>
<b>PUBLIC SAFETY</b>			
Sheriff:			
Personnel .....	12,898,645	13,625,548	14,338,312
Commodities.....	580,525	580,525	684,184
Contractual services.....	964,737	1,127,435	1,204,176
New Equipment less than \$5,000 .....	<u>60,000</u>	<u>89,113</u>	<u>93,646</u>
Total Sheriff .....	<u>14,503,907</u>	<u>15,422,621</u>	<u>16,320,318</u>
Office of Emergency Management:			
Personnel .....	147,022	147,022	146,294
Commodities.....	1,600	1,600	2,118
Contractual services.....	45,050	45,900	39,120
New Equipment less than \$5,000 .....	<u>6,650</u>	<u>16,439</u>	<u>13,011</u>
Total Office of Emergency Management .....	<u>200,322</u>	<u>210,961</u>	<u>200,543</u>
Sangamon County Central Dispatch Service:			
Contractual services.....	<u>967,072</u>	<u>967,072</u>	<u>966,772</u>
TOTAL PUBLIC SAFETY.....	<u>15,671,301</u>	<u>16,600,654</u>	<u>17,487,633</u>
<b>JUDICIAL</b>			
Circuit Court:			
Personnel .....	185,667	185,667	192,728
Commodities.....	4,000	4,000	3,597
Contractual services.....	<u>233,000</u>	<u>243,000</u>	<u>265,550</u>
Total Circuit Court .....	<u>422,667</u>	<u>432,667</u>	<u>461,875</u>
Public Defender:			
Personnel .....	769,912	835,753	730,153
Commodities.....	4,500	4,500	4,554
Contractual services.....	<u>28,044</u>	<u>28,044</u>	<u>54,862</u>
Total Public Defender.....	<u>802,456</u>	<u>868,297</u>	<u>789,569</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2006

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>JUDICIAL (CONTUNINED)</b>			
Coroner:			
Personnel .....	\$ 227,551	\$ 232,025	\$ 235,159
Commodities.....	680	6,000	9,921
Contractual services.....	<u>196,997</u>	<u>247,797</u>	<u>280,437</u>
Total Coroner .....	<u>425,228</u>	<u>485,822</u>	<u>525,517</u>
Juvenile Probation:			
Personnel .....	1,300,144	1,300,144	1,158,706
Commodities.....	4,000	4,000	2,324
Contractual services.....	<u>21,888</u>	<u>21,888</u>	<u>9,074</u>
Total Juvenile Probation.....	<u>1,326,032</u>	<u>1,326,032</u>	<u>1,170,104</u>
Adult Probation:			
Personnel .....	1,608,533	1,608,533	1,505,009
Commodities.....	3,500	3,500	3,598
Contractual services.....	<u>20,511</u>	<u>20,511</u>	<u>18,212</u>
Total Adult Probation.....	<u>1,632,544</u>	<u>1,632,544</u>	<u>1,526,819</u>
Deputy Merit Commission:			
Personnel .....	10,049	10,049	10,272
Commodities.....	100	100	-
Contractual services.....	<u>11,200</u>	<u>11,200</u>	<u>5,353</u>
Total Deputy Merit Commission.....	<u>21,349</u>	<u>21,349</u>	<u>15,625</u>
Circuit Clerk:			
Personnel .....	2,408,948	2,422,613	2,380,149
Commodities.....	47,000	47,000	55,794
Contractual services.....	<u>69,161</u>	<u>69,161</u>	<u>69,101</u>
Total Circuit Clerk.....	<u>2,525,109</u>	<u>2,538,774</u>	<u>2,505,044</u>
States Attorney:			
Personnel .....	2,813,500	2,855,562	2,790,930
Commodities.....	6,480	6,480	8,287
Contractual services.....	<u>83,525</u>	<u>83,525</u>	<u>97,102</u>
Total States Attorney.....	<u>2,903,505</u>	<u>2,945,567</u>	<u>2,896,319</u>
Juvenile Center:			
Personnel .....	<u>1,400,946</u>	<u>1,338,551</u>	-
TOTAL JUDICIAL .....	<u>11,459,836</u>	<u>11,589,603</u>	<u>9,890,872</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2006

Schedule 10

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>HEALTH AND WELFARE</b>			
Building/Zoning:			
Personnel .....	\$ 532,038	\$ 532,038	\$ 505,071
Commodities.....	2,500	2,500	2,899
Contractual services.....	27,980	27,980	26,971
New Equipment less than \$5,000 .....	<u>          -</u>	<u>          -</u>	<u>      1,117</u>
TOTAL HEALTH AND WELFARE.....	<u>      562,518</u>	<u>      562,518</u>	<u>      536,058</u>
<b>CAPITAL OUTLAY</b>			
General and administrative .....	215,500	215,500	215,007
Public safety .....	<u>          -</u>	<u>          -</u>	<u>      218,003</u>
TOTAL CAPITAL OUTLAY .....	<u>      215,500</u>	<u>      215,500</u>	<u>      433,010</u>
<b>DEBT SERVICE</b>			
Principal.....	180,621	180,621	180,622
Interest .....	<u>      15,326</u>	<u>      15,326</u>	<u>      13,094</u>
TOTAL DEBT SERVICE .....	<u>      195,947</u>	<u>      195,947</u>	<u>      193,716</u>
<b>TOTAL EXPENDITURES .....</b>	<b><u>\$45,578,865</u></b>	<b><u>\$46,128,423</u></b>	<b><u>\$42,903,636</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2006

Schedule 11

	Capital Improvement Replacement Fund	Child Advocacy Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Motor Fuel Tax Fund	Court Automation Fund	Court Security Fund
<b>ASSETS</b>									
Cash and short-term investments .....	\$ 39,327	\$ 45,209	\$569,586	\$ 2,598	\$ -	\$1,321,162	\$2,175,074	\$ 6,303	\$ -
Receivables, net:									
Property taxes .....	-	119,178	-	-	799,746	-	-	-	-
Accrued Interest .....	-	-	-	-	-	-	7,223	-	-
Governmental agencies .....	-	58,992	-	-	-	-	-	-	-
Other .....	-	-	6,766	-	-	-	350,365	-	-
Prepaid expenses .....	-	-	-	-	-	1,233,668	-	-	-
Due from other funds .....	-	-	-	-	519,083	-	-	196,400	49,984
Due from component units .....	-	-	17,356	-	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$ 39,327</u></b>	<b><u>\$223,379</u></b>	<b><u>\$593,708</u></b>	<b><u>\$ 2,598</u></b>	<b><u>\$1,318,829</u></b>	<b><u>\$2,554,830</u></b>	<b><u>\$2,532,662</u></b>	<b><u>\$202,703</u></b>	<b><u>\$ 49,984</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>									
<b>LIABILITIES</b>									
Accounts payable .....	\$ -	\$ 3,184	\$ 66,924	\$ -	\$ 4,775	\$1,587,750	\$ -	\$ 10,680	\$ 185
Accrued wages .....	-	4,870	14,653	-	2,308	-	20,620	-	12,327
Due to other funds .....	-	15,000	79,970	-	-	5,609	-	-	690,197
Accrued interest .....	-	-	-	-	-	-	-	-	-
Deferred property taxes .....	-	119,178	-	-	799,746	-	-	-	-
Deferred revenue .....	-	-	71,827	-	-	-	-	-	-
Total Liabilities .....	-	<u>142,232</u>	<u>233,374</u>	-	<u>806,829</u>	<u>1,593,359</u>	<u>20,620</u>	<u>10,680</u>	<u>702,709</u>
<b>FUND BALANCE (DEFICIT)</b>									
Unreserved .....	39,327	81,147	360,334	2,598	512,000	961,471	-	192,023	( 652,725)
Reserved for projects .....	-	-	-	-	-	-	2,512,042	-	-
Total Fund Balance (Deficit) .....	<u>39,327</u>	<u>81,147</u>	<u>360,334</u>	<u>2,598</u>	<u>512,000</u>	<u>961,471</u>	<u>2,512,042</u>	<u>192,023</u>	<u>( 652,725)</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$ 39,327</u></b>	<b><u>\$223,379</u></b>	<b><u>\$593,708</u></b>	<b><u>\$ 2,598</u></b>	<b><u>\$1,318,829</u></b>	<b><u>\$2,554,830</u></b>	<b><u>\$2,532,662</u></b>	<b><u>\$202,703</u></b>	<b><u>\$ 49,984</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2006

	CDAP Loan Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
<b>ASSETS</b>								
Cash and short-term investments .....	\$ 25,635	\$ 40,760	\$ -	\$ 44,879	\$247,957	\$ -	\$ -	\$ 18,481
Receivables, net:								
Property taxes .....	-	-	-	-	-	-	-	-
Accrued Interest .....	-	-	-	-	-	-	-	-
Governmental agencies .....	-	-	-	-	-	-	-	-
Other .....	-	114,750	-	-	-	-	40,980	-
Prepaid expenses .....	-	-	-	-	-	-	-	-
Due from other funds .....	-	231,476	162,508	-	-	-	-	-
Due from component units .....	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$ 25,635</u></b>	<b><u>\$386,986</u></b>	<b><u>\$162,508</u></b>	<b><u>\$ 44,879</u></b>	<b><u>\$247,957</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 40,980</u></b>	<b><u>\$ 18,481</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>								
<b>LIABILITIES</b>								
Accounts payable .....	\$ -	\$ -	\$ 21,571	\$ -	\$ 549	\$ 13,961	\$ 3,879	\$ 34,233
Accrued wages .....	-	-	561	-	1,883	-	-	-
Due to other funds .....	-	-	5,256	-	92,516	-	178,019	-
Accrued interest .....	-	-	-	-	-	-	-	28,518
Deferred property taxes .....	-	-	-	-	-	-	-	-
Deferred revenue .....	-	-	-	-	-	-	-	-
Total Liabilities .....	-	-	<u>27,388</u>	-	<u>94,948</u>	<u>13,961</u>	<u>181,898</u>	<u>62,751</u>
<b>FUND BALANCE (DEFICIT)</b>								
Unreserved .....	25,635	386,986	135,120	44,879	153,009	( 13,961)	( 140,918)	( 44,270)
Reserved for projects .....	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit) .....	<u>25,635</u>	<u>386,986</u>	<u>135,120</u>	<u>44,879</u>	<u>153,009</u>	<u>( 13,961)</u>	<u>( 140,918)</u>	<u>( 44,270)</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$ 25,635</u></b>	<b><u>\$386,986</u></b>	<b><u>\$162,508</u></b>	<b><u>\$ 44,879</u></b>	<b><u>\$247,957</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 40,980</u></b>	<b><u>\$ 18,481</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2006

	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	LLEBG Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund
<b>ASSETS</b>							
Cash and short-term investments .....	\$ 22,451	\$ -	\$241,970	\$ -	\$ 29,718	\$ 6,804	\$ 436,789
Receivables, net:							
Property taxes .....	-	-	-	-	-	-	1,292,138
Accrued Interest .....	-	-	-	-	-	-	-
Governmental agencies .....	-	-	-	-	-	-	-
Other .....	-	-	-	-	-	-	-
Prepaid expenses .....	-	-	-	-	-	-	-
Due from other funds .....	-	-	9,576	-	-	45,343	-
Due from component units .....	-	-	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$ 22,451</u></b>	<b><u>\$ -</u></b>	<b><u>\$251,546</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,718</u></b>	<b><u>\$ 52,147</u></b>	<b><u>\$1,728,927</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>							
<b>LIABILITIES</b>							
Accounts payable .....	\$ -	\$ -	\$ 5,816	\$ -	\$ -	\$ -	\$ 7,994
Accrued wages .....	-	-	688	-	-	262	2,470
Due to other funds .....	-	72,610	-	-	-	3,091	-
Accrued interest .....	-	-	-	-	-	-	-
Deferred property taxes .....	-	-	-	-	-	-	1,292,138
Deferred revenue .....	-	-	-	-	-	-	-
Total Liabilities .....	-	<u>72,610</u>	<u>6,504</u>	-	-	<u>3,353</u>	<u>1,302,602</u>
<b>FUND BALANCE (DEFICIT)</b>							
Unreserved .....	22,451	( 72,610)	245,042	-	29,718	48,794	426,325
Reserved for projects .....	-	-	-	-	-	-	-
Total Fund Balance (Deficit) .....	<u>22,451</u>	<u>( 72,610)</u>	<u>245,042</u>	<u>-</u>	<u>29,718</u>	<u>48,794</u>	<u>426,325</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$ 22,451</u></b>	<b><u>\$ -</u></b>	<b><u>\$251,546</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,718</u></b>	<b><u>\$ 52,147</u></b>	<b><u>\$1,728,927</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2006

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
<b>ASSETS</b>								
Cash and short-term investments .....	\$ 49,516	\$ 3,799	\$ 12,898	\$157,516	\$ -	\$ -	\$502,377	\$189,723
Receivables, net:								
Property taxes .....	-	-	-	-	-	-	-	-
Accrued Interest .....	-	-	-	-	-	-	-	690
Governmental agencies .....	-	-	-	-	-	-	-	-
Other .....	-	-	-	-	84,280	-	-	-
Prepaid expenses .....	-	-	-	-	-	-	-	-
Due from other funds .....	72,610	-	-	-	-	557,421	-	87,326
Due from component units .....	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$122,126</u></b>	<b><u>\$ 3,799</u></b>	<b><u>\$ 12,898</u></b>	<b><u>\$157,516</u></b>	<b><u>\$ 84,280</u></b>	<b><u>\$557,421</u></b>	<b><u>\$502,377</u></b>	<b><u>\$277,739</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>								
<b>LIABILITIES</b>								
Accounts payable .....	\$ 574	\$ -	\$ 317	\$ -	\$ 6,017	\$ 5,174	\$ 85,272	\$ -
Accrued wages .....	-	-	-	-	626	-	3,402	-
Due to other funds .....	-	-	1,153	-	25,949	-	4,721	-
Accrued interest .....	-	-	-	-	-	-	-	-
Deferred property taxes .....	-	-	-	-	-	-	-	-
Deferred revenue .....	-	-	-	-	-	-	-	-
Total Liabilities .....	<u>574</u>	<u>-</u>	<u>1,470</u>	<u>-</u>	<u>32,592</u>	<u>5,174</u>	<u>93,395</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT)</b>								
Unreserved .....	121,552	3,799	11,428	157,516	51,688	552,247	408,982	277,739
Reserved for projects .....	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit) .....	<u>121,552</u>	<u>3,799</u>	<u>11,428</u>	<u>157,516</u>	<u>51,688</u>	<u>552,247</u>	<u>408,982</u>	<u>277,739</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$122,126</u></b>	<b><u>\$ 3,799</u></b>	<b><u>\$ 12,898</u></b>	<b><u>\$157,516</u></b>	<b><u>\$ 84,280</u></b>	<b><u>\$557,421</u></b>	<b><u>\$502,377</u></b>	<b><u>\$277,739</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2006

	Tax Research Fund	Tax Sale Automation Fund	Township Bridge Fund	Township Motor Fuel Tax Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
<b>ASSETS</b>							
Cash and short-term investments .....	\$ 3,592	\$ 610	\$ 13,151	\$ -	\$ 17,747	\$ 96,139	\$ 6,321,771
Receivables, net:							
Property taxes .....	-	-	-	-	191,312	-	2,402,374
Accrued Interest .....	-	-	-	3,457	-	-	11,370
Governmental agencies .....	-	-	-	142,993	-	-	201,985
Other .....	-	-	-	-	-	-	597,141
Prepaid expenses .....	-	-	-	-	-	-	1,233,668
Due from other funds .....	24,071	314,308	-	891,152	-	-	3,161,258
Due from component units .....	-	-	-	-	-	-	17,356
<b>TOTAL ASSETS .....</b>	<b><u>\$ 27,663</u></b>	<b><u>\$314,918</u></b>	<b><u>\$ 13,151</u></b>	<b><u>\$1,037,602</u></b>	<b><u>\$209,059</u></b>	<b><u>\$ 96,139</u></b>	<b><u>\$13,946,923</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>							
<b>LIABILITIES</b>							
Accounts payable .....	\$ -	\$ -	\$ -	\$ 16,397	\$ -	\$ 43,299	\$ 1,918,551
Accrued wages .....	-	-	-	-	1,483	-	66,153
Due to other funds .....	327	-	-	-	34,601	547	1,209,566
Accrued interest .....	-	-	-	-	-	-	28,518
Deferred property taxes .....	-	-	-	-	191,312	-	2,402,374
Deferred revenue .....	-	-	-	-	-	-	71,827
<b>Total Liabilities .....</b>	<b><u>327</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>16,397</u></b>	<b><u>227,396</u></b>	<b><u>43,846</u></b>	<b><u>5,696,989</u></b>
<b>FUND BALANCE (DEFICIT)</b>							
Unreserved .....	27,336	314,918	13,151	1,021,205	( 18,337)	52,293	5,737,892
Reserved for projects .....	-	-	-	-	-	-	2,512,042
<b>Total Fund Balance (Deficit) .....</b>	<b><u>27,336</u></b>	<b><u>314,918</u></b>	<b><u>13,151</u></b>	<b><u>1,021,205</u></b>	<b><u>( 18,337)</u></b>	<b><u>52,293</u></b>	<b><u>8,249,934</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$ 27,663</u></b>	<b><u>\$314,918</u></b>	<b><u>\$ 13,151</u></b>	<b><u>\$1,037,602</u></b>	<b><u>\$209,059</u></b>	<b><u>\$ 96,139</u></b>	<b><u>\$13,946,923</u></b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS  
For The Year Ended November 30, 2006**

	Capital Improvement Replacement Fund	Child Advocacy Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Motor Fuel Tax Fund	Court Automation Fund	Court Security Fund
<b>REVENUES</b>									
Property taxes .....	\$ -	\$115,643	\$ -	\$ -	\$ 776,024	\$5,143,062	\$ -	\$ -	\$ -
Fees, fines, and forfeitures .....	-	-	-	-	297,819	-	-	238,192	449,164
Other taxes .....	-	-	-	-	-	-	3,572,516	-	-
Intergovernmental .....	-	32,669	1,399,418	1,362	-	-	-	-	-
Intergovernmental – federal .....	-	223,731	3,801,613	-	-	-	-	-	-
Interest revenue .....	-	-	33,947	-	-	-	136,821	-	-
Other .....	-	3,896	-	-	-	-	360,804	-	-
Total Revenues .....	-	375,939	5,234,978	1,362	1,073,843	5,143,062	4,070,141	238,192	449,164
<b>EXPENDITURES</b>									
Current:									
General and administrative .....	34,678	-	-	-	-	2,117,000	-	-	-
Public safety .....	-	-	-	-	-	-	-	-	666,612
Judicial .....	-	-	-	-	-	-	-	147,329	-
Health and welfare .....	-	354,358	5,943,494	-	-	-	-	-	-
Highway and roads .....	-	-	-	-	648,670	-	1,560,269	-	-
Capital outlay .....	28,066	-	22,532	-	-	-	2,968,103	11,267	-
Debt service:									
Principal .....	-	-	-	-	-	3,460,000	-	-	-
Interest .....	-	-	-	-	-	163,339	-	-	-
Total Expenditures .....	62,744	354,358	5,966,026	-	648,670	5,740,339	4,528,372	158,596	666,612
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	( 62,744)	21,581	( 731,048)	1,362	425,174	( 597,277)	( 458,231)	79,596	( 217,448)
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfer in .....	-	-	51,600	-	109,077	-	60,994	-	60,300
Transfer from component unit .....	-	-	638,087	-	-	-	-	-	-
Operating transfer out .....	-	( 15,000)	( 79,970)	-	( 46,529)	( 5,609)	( 558,533)	-	-
Transfer to component unit .....	-	-	-	-	-	-	( 17,852)	-	-
Proceeds from debt .....	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses) .....	-	( 15,000)	609,717	-	62,548	( 5,609)	( 515,391)	-	60,300
<b>NET CHANGE IN FUND BALANCE .....</b>	<b>( 62,744)</b>	<b>6,581</b>	<b>( 121,331)</b>	<b>1,362</b>	<b>487,722</b>	<b>( 602,886)</b>	<b>( 973,622)</b>	<b>79,596</b>	<b>( 157,148)</b>
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED .....</b>	<b>102,071</b>	<b>74,566</b>	<b>481,665</b>	<b>1,236</b>	<b>24,278</b>	<b>1,564,357</b>	<b>3,485,664</b>	<b>112,427</b>	<b>( 495,577)</b>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<b>\$ 39,327</b>	<b>\$ 81,147</b>	<b>\$ 360,334</b>	<b>\$ 2,598</b>	<b>\$ 512,000</b>	<b>\$ 961,471</b>	<b>\$2,512,042</b>	<b>\$192,023</b>	<b>(\$652,725)</b>

Sangamon County, Illinois  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
For The Year Ended November 30, 2006

	CDAP Loan Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
<b>REVENUES</b>								
Property taxes .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures .....	-	-	233,042	23,360	617,638	323,428	-	-
Other taxes .....	-	-	-	-	-	-	-	-
Intergovernmental .....	-	-	-	-	-	-	-	-
Intergovernmental – federal .....	-	-	-	-	-	2,541,850	172,751	-
Interest revenue .....	913	15,900	-	-	-	-	-	-
Other .....	<u>-</u>	<u>233</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues .....	<u>913</u>	<u>16,133</u>	<u>233,042</u>	<u>23,360</u>	<u>617,638</u>	<u>2,865,278</u>	<u>172,751</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General and administrative .....	75,000	-	-	-	657,048	228,207	-	-
Public safety .....	-	-	-	2,173	-	-	82,998	-
Judicial .....	-	-	177,791	-	-	-	-	183,087
Health and welfare .....	-	21,607	-	-	-	-	-	-
Highway and roads .....	-	-	-	-	-	-	-	-
Capital outlay .....	-	-	-	-	24,200	2,705,420	-	3,468,008
Debt service:								
Principal .....	-	-	-	-	-	-	-	-
Interest .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,518</u>
Total Expenditures .....	<u>75,000</u>	<u>21,607</u>	<u>177,791</u>	<u>2,173</u>	<u>681,248</u>	<u>2,933,627</u>	<u>82,998</u>	<u>3,679,613</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	( <u>74,087</u> )	( <u>5,474</u> )	<u>55,251</u>	<u>21,187</u>	( <u>63,610</u> )	( <u>68,349</u> )	<u>89,753</u>	( <u>3,679,613</u> )
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfer in .....	-	-	-	-	-	-	-	350,000
Transfer from component unit .....	-	-	-	-	211,626	-	-	-
Operating transfer out .....	-	( 51,600 )	( 5,256 )	-	( 92,516 )	-	-	-
Transfer to component unit .....	-	-	-	-	-	-	-	-
Proceeds from debt .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,468,008</u>
Total Other Financing Sources (Uses) .....	<u>-</u>	( <u>51,600</u> )	( <u>5,256</u> )	<u>-</u>	<u>119,110</u>	<u>-</u>	<u>-</u>	<u>3,818,008</u>
<b>NET CHANGE IN FUND BALANCE .....</b>	( <u>74,087</u> )	( <u>57,074</u> )	49,995	21,187	55,500	( <u>68,349</u> )	89,753	138,395
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED .....</b>	<u>99,722</u>	<u>444,060</u>	<u>85,125</u>	<u>23,692</u>	<u>97,509</u>	<u>54,388</u>	( <u>230,671</u> )	( <u>182,665</u> )
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<u>\$ 25,635</u>	<u>\$386,986</u>	<u>\$135,120</u>	<u>\$ 44,879</u>	<u>\$153,009</u>	( <u>\$ 13,961</u> )	( <u>\$140,918</u> )	( <u>\$ 44,270</u> )

Sangamon County, Illinois  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
 For The Year Ended November 30, 2006

	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	LLEBG Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund
<b>REVENUES</b>							
Property taxes .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,253,811
Fees, fines, and forfeitures .....	1,096	-	141,332	-	-	58,896	-
Other taxes .....	-	-	-	-	-	-	-
Intergovernmental .....	-	-	-	-	-	-	-
Intergovernmental – federal .....	-	-	-	71,829	-	-	-
Interest revenue .....	-	-	-	1,976	-	-	-
Other .....	-	-	-	-	-	-	369,174
<b>Total Revenues .....</b>	<u>1,096</u>	<u>-</u>	<u>141,332</u>	<u>73,805</u>	<u>-</u>	<u>58,896</u>	<u>1,622,985</u>
<b>EXPENDITURES</b>							
Current:							
General and administrative .....	-	-	-	-	-	-	-
Public safety .....	-	-	-	74,878	-	-	-
Judicial .....	-	-	129,087	-	-	18,088	-
Health and welfare .....	-	-	-	-	-	-	-
Highway and roads .....	-	-	-	-	-	-	180,360
Capital outlay .....	-	-	-	-	-	-	1,094,017
Debt service:							
Principal .....	-	-	-	-	-	-	-
Interest .....	-	-	-	-	-	-	-
<b>Total Expenditures .....</b>	<u>-</u>	<u>-</u>	<u>129,087</u>	<u>74,878</u>	<u>-</u>	<u>18,088</u>	<u>1,274,377</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	<u>1,096</u>	<u>-</u>	<u>12,245</u>	<u>( 1,073)</u>	<u>-</u>	<u>40,808</u>	<u>348,608</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfer in .....	-	-	-	-	-	-	105,370
Transfer from component unit .....	-	-	-	-	-	-	-
Operating transfer out .....	-	-	-	-	-	( 3,091)	( 222,017)
Transfer to component unit .....	-	-	-	-	-	-	-
Proceeds from debt .....	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses) .....</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 3,091)</u>	<u>( 116,647)</u>
<b>NET CHANGE IN FUND BALANCE .....</b>	<u>1,096</u>	<u>-</u>	<u>12,245</u>	<u>( 1,073)</u>	<u>-</u>	<u>37,717</u>	<u>231,961</u>
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED .....</b>	<u>21,355</u>	<u>( 72,610)</u>	<u>232,797</u>	<u>1,073</u>	<u>29,718</u>	<u>11,077</u>	<u>194,364</u>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<u>\$ 22,451</u>	<u>(\$ 72,610)</u>	<u>\$245,042</u>	<u>\$ -</u>	<u>\$ 29,718</u>	<u>\$ 48,794</u>	<u>\$ 426,325</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS  
For The Year Ended November 30, 2006**

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
<b>REVENUES</b>								
Property taxes .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures .....	69,150	-	23,224	-	-	155,467	288,041	-
Other taxes .....	-	-	-	-	-	-	-	-
Intergovernmental .....	-	16,794	-	15,411	235,564	-	-	87,894
Intergovernmental – federal .....	-	-	-	-	-	-	-	-
Interest revenue .....	-	-	-	-	-	-	-	7,841
Other .....	-	-	-	-	-	-	-	-
<b>Total Revenues .....</b>	<u>69,150</u>	<u>16,794</u>	<u>23,224</u>	<u>15,411</u>	<u>235,564</u>	<u>155,467</u>	<u>288,041</u>	<u>95,735</u>
<b>EXPENDITURES</b>								
Current:								
General and administrative .....	-	-	-	-	-	-	532,435	-
Public safety .....	45,344	38,117	16,143	8,190	294,485	-	-	-
Judicial .....	-	-	-	-	-	92,429	-	-
Health and welfare .....	-	-	-	-	-	-	-	-
Highway and roads .....	-	-	-	-	-	-	-	166,436
Capital outlay .....	-	-	-	-	-	-	-	-
Debt service:								
Principal .....	-	-	-	-	-	-	-	-
Interest .....	-	-	-	-	-	-	-	-
<b>Total Expenditures .....</b>	<u>45,344</u>	<u>38,117</u>	<u>16,143</u>	<u>8,190</u>	<u>294,485</u>	<u>92,429</u>	<u>532,435</u>	<u>166,436</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	<u>23,806</u>	<u>( 21,323)</u>	<u>7,081</u>	<u>7,221</u>	<u>( 58,921)</u>	<u>63,038</u>	<u>( 244,394)</u>	<u>( 70,701)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfer in .....	-	-	-	-	-	-	-	289,162
Transfer from component unit .....	-	-	-	-	-	-	-	-
Operating transfer out .....	-	-	( 1,153)	-	( 1,878)	-	( 4,721)	( 95,292)
Transfer to component unit .....	-	-	-	-	-	-	-	-
Proceeds from debt .....	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses) .....</b>	<u>-</u>	<u>-</u>	<u>( 1,153)</u>	<u>-</u>	<u>( 1,878)</u>	<u>-</u>	<u>( 4,721)</u>	<u>193,870</u>
<b>NET CHANGE IN FUND BALANCE .....</b>	23,806	( 21,323)	5,928	7,221	( 60,799)	63,038	( 249,115)	123,169
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED .....</b>	<u>97,746</u>	<u>25,122</u>	<u>5,500</u>	<u>150,295</u>	<u>112,487</u>	<u>489,209</u>	<u>658,097</u>	<u>154,570</u>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<u>\$121,552</u>	<u>\$ 3,799</u>	<u>\$ 11,428</u>	<u>\$157,516</u>	<u>\$ 51,688</u>	<u>\$552,247</u>	<u>\$408,982</u>	<u>\$277,739</u>

Sangamon County, Illinois  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
 For The Year Ended November 30, 2006

	Tax Research Fund	Tax Sale Automation Fund	Township Bridge Fund	Township Motor Fuel Tax Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
<b>REVENUES</b>							
Property taxes .....	\$ -	\$ -	\$ -	\$ -	\$185,637	\$ -	\$ 7,474,177
Fees, fines, and forfeitures .....	8,799	60,581	-	-	-	38,162	3,027,391
Other taxes .....	-	-	-	1,719,589	-	-	5,292,105
Intergovernmental .....	-	-	315,052	-	-	-	2,104,164
Intergovernmental – federal .....	-	-	-	-	-	-	6,811,774
Interest revenue .....	-	-	7,726	56,870	-	-	261,994
Other .....	-	-	-	-	-	-	734,107
<b>Total Revenues .....</b>	<u>8,799</u>	<u>60,581</u>	<u>322,778</u>	<u>1,776,459</u>	<u>185,637</u>	<u>38,162</u>	<u>25,705,712</u>
<b>EXPENDITURES</b>							
Current:							
General and administrative .....	1,774	30,013	-	-	-	64,854	3,741,009
Public safety .....	-	-	-	-	-	-	1,228,940
Judicial .....	-	-	-	-	-	-	747,811
Health and welfare .....	-	-	-	-	155,364	-	6,474,823
Highway and roads .....	-	-	341,000	877,970	-	-	3,774,705
Capital outlay .....	-	-	-	859,697	-	-	11,181,310
Debt service:							
Principal .....	-	-	-	-	-	-	3,460,000
Interest .....	-	-	-	-	-	-	191,857
<b>Total Expenditures .....</b>	<u>1,774</u>	<u>30,013</u>	<u>341,000</u>	<u>1,737,667</u>	<u>155,364</u>	<u>64,854</u>	<u>30,800,455</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	<u>7,025</u>	<u>30,568</u>	<u>( 18,222)</u>	<u>38,792</u>	<u>30,273</u>	<u>( 26,692)</u>	<u>( 5,094,743)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfer in .....	-	-	-	-	-	-	1,026,503
Transfer from component unit .....	-	-	-	-	-	-	849,713
Operating transfer out .....	( 327)	-	( 102,533)	( 96,600)	( 34,601)	( 547)	( 1,417,773)
Transfer to component unit .....	-	-	-	-	-	-	( 17,852)
Proceeds from debt .....	-	-	-	-	-	-	3,468,008
<b>Total Other Financing Sources (Uses) .....</b>	<u>( 327)</u>	<u>-</u>	<u>( 102,533)</u>	<u>( 96,600)</u>	<u>( 34,601)</u>	<u>( 547)</u>	<u>3,908,599</u>
<b>NET CHANGE IN FUND BALANCE .....</b>	6,698	30,568	( 120,755)	( 57,808)	( 4,328)	( 27,239)	( 1,186,143)
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED .....</b>	<u>20,638</u>	<u>284,350</u>	<u>133,906</u>	<u>1,079,013</u>	<u>( 14,009)</u>	<u>79,532</u>	<u>9,436,077</u>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<u>\$ 27,336</u>	<u>\$314,918</u>	<u>\$ 13,151</u>	<u>\$1,021,205</u>	<u>(\$ 18,337)</u>	<u>\$ 52,293</u>	<u>\$ 8,249,934</u>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2006

	<u>Building Maintenance Fund</u>	<u>Building Operating Fund</u>	<u>Cafeteria Fund</u>	<u>Central Dispatch Cafeteria Plan Fund</u>	<u>Central Dispatch Fund</u>	<u>CIEG Fund</u>	<u>Circuit Clerk Fund</u>
<b>ASSETS</b>							
Cash and short-term investments.....	\$290,930	\$ -	\$ 43,959	\$ 2,461	\$ 874,950	\$111,443	\$2,089,155
Investments.....	-	-	-	-	-	-	1,478,791
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	-
Due from other funds.....	239,623	-	-	-	636,937	-	-
Other .....	-	<u>431,184</u>	-	-	-	-	<u>6,021</u>
<b>TOTAL ASSETS.....</b>	<b><u>\$530,553</u></b>	<b><u>\$431,184</u></b>	<b><u>\$ 43,959</u></b>	<b><u>\$ 2,461</u></b>	<b><u>\$1,511,887</u></b>	<b><u>\$111,443</u></b>	<b><u>\$3,573,967</u></b>
 <b>LIABILITIES</b>							
Accounts payable.....	\$ -	\$191,561	\$ -	\$ -	\$ 46,365	\$ -	\$ 509,417
Bond deposits .....	-	-	-	-	-	-	2,584,425
Refunds and restitutions .....	-	-	-	-	-	-	90,999
Deferred property taxes .....	-	-	-	-	-	-	-
Due to other funds .....	-	239,623	-	-	-	-	389,126
Trust funds due other.....	<u>530,553</u>	-	<u>43,959</u>	<u>2,461</u>	<u>1,465,522</u>	<u>111,443</u>	-
<b>TOTAL LIABILITIES .....</b>	<b><u>\$530,553</u></b>	<b><u>\$431,184</u></b>	<b><u>\$ 43,959</u></b>	<b><u>\$ 2,461</u></b>	<b><u>\$1,511,887</u></b>	<b><u>\$111,443</u></b>	<b><u>\$3,573,967</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2006

	Comp Analysis Fund	Condemnations Fund	County Clerk Fee Tax Sale Fund	Current Year Real Estate Levy Fund	Delinquent Mobile Home Fund	Drainage District Fund	Extension Education Fund
<b>ASSETS</b>							
Cash and short-term investments.....	\$ 4,044	\$ 42,667	\$ 92	\$502,498	\$ -	\$ 110	\$212,788
Investments.....	-	-	-	-	-	-	-
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	200,000
Due from other funds.....	-	-	-	-	-	-	-
Other .....	-	-	-	<u>32,941</u>	-	-	-
<b>TOTAL ASSETS.....</b>	<b><u>\$ 4,044</u></b>	<b><u>\$ 42,667</u></b>	<b><u>\$ 92</u></b>	<b><u>\$535,439</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 110</u></b>	<b><u>\$412,788</u></b>
<b>LIABILITIES</b>							
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits .....	-	-	-	-	-	-	-
Refunds and restitutions .....	-	-	-	-	-	-	-
Deferred property taxes .....	-	-	-	-	-	-	200,000
Due to other funds .....	-	-	-	-	-	-	-
Trust funds due other.....	<u>4,044</u>	<u>42,667</u>	<u>92</u>	<u>535,439</u>	-	<u>110</u>	<u>212,788</u>
<b>TOTAL LIABILITIES.....</b>	<b><u>\$ 4,044</u></b>	<b><u>\$ 42,667</u></b>	<b><u>\$ 92</u></b>	<b><u>\$535,439</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 110</u></b>	<b><u>\$412,788</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2006

	Inheritance Tax Fund	Laketown SSA Fund	Mobile Home Advertising Fund	Mobile Home Fund	Mobile Home Indemnity Fund	Mobile Home Liens Fund	Mobile Home Penalty Fund
<b>ASSETS</b>							
Cash and short-term investments.....	\$155,571	\$ 10,938	\$ 25	\$ -	\$ 20	\$ -	\$ 171
Investments.....	-	-	-	-	-	-	-
Receivables, net:							
Property taxes.....	-	8,301	-	-	-	-	-
Due from other funds.....	-	-	-	-	-	-	-
Other .....	-	-	-	12	-	54	-
<b>TOTAL ASSETS.....</b>	<b><u>\$155,571</u></b>	<b><u>\$ 19,239</u></b>	<b><u>\$ 25</u></b>	<b><u>\$ 12</u></b>	<b><u>\$ 20</u></b>	<b><u>\$ 54</u></b>	<b><u>\$ 171</u></b>
<b>LIABILITIES</b>							
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits .....	-	-	-	-	-	-	-
Refunds and restitutions .....	-	-	-	-	-	-	-
Deferred property taxes .....	-	8,301	-	-	-	-	-
Due to other funds .....	-	-	-	12	-	54	-
Trust funds due other.....	<u>155,571</u>	<u>10,938</u>	<u>25</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>171</u>
<b>TOTAL LIABILITIES .....</b>	<b><u>\$155,571</u></b>	<b><u>\$ 19,239</u></b>	<b><u>\$ 25</u></b>	<b><u>\$ 12</u></b>	<b><u>\$ 20</u></b>	<b><u>\$ 54</u></b>	<b><u>\$ 171</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2006

	Mobile Home Sale In Error Fund	Mobile Home Tax Agent Fund	Payroll Clearing Fund	Real Estate Advertising Fund	Real Estate Delinquent Fund	Real Estate Indemnity Fund	Real Estate Penalty Fund
<b>ASSETS</b>							
Cash and short-term investments.....	\$ 40	\$ 398	\$814,570	\$ 470	\$ -	\$ 940	\$ 1,322
Investments.....	-	-	-	-	-	-	-
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	-
Due from other funds.....	-	-	-	-	-	-	-
Other .....	-	-	-	-	481,254	-	-
<b>TOTAL ASSETS.....</b>	<b><u>\$ 40</u></b>	<b><u>\$ 398</u></b>	<b><u>\$814,570</u></b>	<b><u>\$ 470</u></b>	<b><u>\$481,254</u></b>	<b><u>\$ 940</u></b>	<b><u>\$ 1,322</u></b>
<b>LIABILITIES</b>							
Accounts payable.....	\$ -	\$ -	\$810,111	\$ -	\$ -	\$ -	\$ -
Bond deposits .....	-	-	-	-	-	-	-
Refunds and restitutions .....	-	-	-	-	-	-	-
Deferred property taxes .....	-	-	-	-	-	-	-
Due to other funds .....	-	-	4,459	-	481,254	-	-
Trust funds due other.....	40	398	-	470	-	940	1,322
<b>TOTAL LIABILITIES.....</b>	<b><u>\$ 40</u></b>	<b><u>\$ 398</u></b>	<b><u>\$814,570</u></b>	<b><u>\$ 470</u></b>	<b><u>\$481,254</u></b>	<b><u>\$ 940</u></b>	<b><u>\$ 1,322</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2006

	Real Estate Tax Agent Fund	Real Estate Tax Deed Fund	Real Estate Tax In Error Fund	Real Estate Tax Objection Fund	Regional Office of Education Fund	Rescue Squad Fund	RHSP Surcharge Fund
<b>ASSETS</b>							
Cash and short-term investments.....	\$ -	\$181,083	\$503,590	\$ 60,843	\$1,841,054	\$ 11,165	\$ 28,368
Investments.....	-	-	-	500,000	-	-	-
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	-
Due from other funds.....	-	-	-	-	-	-	-
Other .....	<u>155,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS.....</b>	<b><u>\$155,617</u></b>	<b><u>\$181,083</u></b>	<b><u>\$503,590</u></b>	<b><u>\$560,843</u></b>	<b><u>\$1,841,054</u></b>	<b><u>\$ 11,165</u></b>	<b><u>\$ 28,368</u></b>
<b>LIABILITIES</b>							
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366	\$ -
Bond deposits .....	-	-	-	-	-	-	-
Refunds and restitutions .....	-	-	-	-	-	-	-
Deferred property taxes .....	-	-	-	-	-	-	-
Due to other funds .....	155,617	-	-	-	-	-	-
Trust funds due other.....	<u>-</u>	<u>181,083</u>	<u>503,590</u>	<u>560,843</u>	<u>1,841,054</u>	<u>10,799</u>	<u>28,368</u>
<b>TOTAL LIABILITIES .....</b>	<b><u>\$155,617</u></b>	<b><u>\$181,083</u></b>	<b><u>\$503,590</u></b>	<b><u>\$560,843</u></b>	<b><u>\$1,841,054</u></b>	<b><u>\$ 11,165</u></b>	<b><u>\$ 28,368</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2006

	Sheriff Fund	Special Assessments Fund	Tax Account Miscellaneous Fund	Tax Redemptions Fund	Unknown Heirs Fund	Total
<b>ASSETS</b>						
Cash and short-term investments.....	\$400,181	\$ -	\$ 40,832	\$754,010	\$ 20,739	\$ 9,001,427
Investments.....	-	-	-	-	-	1,978,791
Receivables, net:						
Property taxes.....	-	-	-	-	-	208,301
Due from other funds.....	-	-	-	-	-	876,560
Other .....	-	-	-	-	-	<u>1,107,083</u>
<b>TOTAL ASSETS.....</b>	<b><u>\$400,181</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 40,832</u></b>	<b><u>\$754,010</u></b>	<b><u>\$ 20,739</u></b>	<b><u>\$13,172,162</u></b>
<b>LIABILITIES</b>						
Accounts payable.....	\$ -	\$ -	\$ -	\$ 93,567	\$ -	\$ 1,651,387
Bond deposits .....	-	-	-	-	-	2,584,425
Refunds and restitutions .....	-	-	-	-	-	90,999
Deferred property taxes .....	-	-	-	-	-	208,301
Due to other funds .....	-	-	-	-	-	1,270,145
Trust funds due other.....	<u>400,181</u>	<u>-</u>	<u>40,832</u>	<u>660,443</u>	<u>20,739</u>	<u>7,366,905</u>
<b>TOTAL LIABILITIES.....</b>	<b><u>\$400,181</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 40,832</u></b>	<b><u>\$754,010</u></b>	<b><u>\$ 20,739</u></b>	<b><u>\$13,172,162</u></b>

Sangamon County, Illinois  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES –**  
**COMPONENT UNITS**  
November 30, 2006

Schedule 14

	<u>Emergency Telephone System Board Fund</u>	<u>Regional Planning Commission Fund</u>	<u>Land of Lincoln Consortium</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and short-term investments.....	\$3,090,656	\$ 195,563	\$ 13,582	\$3,299,801
Other receivables .....	33,473	97,044	363,554	494,071
Capital assets, net .....	<u>4,587,274</u>	<u>-</u>	<u>-</u>	<u>4,587,274</u>
 Total Assets.....	 <u>\$7,711,403</u>	 <u>\$ 292,607</u>	 <u>\$ 377,136</u>	 <u>\$8,381,146</u>
 <u>Liabilities and Net Assets</u>				
<b>LIABILITIES</b>				
Accounts payable.....	\$ 194,480	\$ 14,794	\$ 200,758	\$ 410,032
Other liabilities .....	43,938	46,066	13,304	103,308
Due to primary government.....	122,114	98,060	17,356	237,530
Deferred revenue .....	<u>-</u>	<u>-</u>	<u>164,203</u>	<u>164,203</u>
 Total Liabilities.....	 <u>360,532</u>	 <u>158,920</u>	 <u>395,621</u>	 <u>915,073</u>
 <b>NET ASSETS</b>				
Unrestricted .....	2,763,597	133,687	( 18,485)	2,878,799
Invested in capital assets, net of debt .....	<u>4,587,274</u>	<u>-</u>	<u>-</u>	<u>4,587,274</u>
 Total Net Assets.....	 <u>\$7,350,871</u>	 <u>\$ 133,687</u>	 <u>(\$ 18,485)</u>	 <u>\$7,466,073</u>

Sangamon County, Illinois  
**COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS  
COMPONENT UNITS**

Schedule 15

For The Year Ended November 30, 2006

	<u>Emergency Telephone System Board Fund</u>	<u>Regional Planning Commission Fund</u>	<u>Land of Lincoln Consortium</u>	<u>Total</u>
<b>REVENUES</b>				
Fees, fines, and forfeitures.....	\$1,767,272	\$ 382,786	\$ -	\$2,150,058
Intergovernmental.....	-	234,709	30,405	265,114
Intergovernmental – federal .....	1,291	248,781	2,540,724	2,790,796
Interest revenue .....	<u>151,615</u>	<u>-</u>	<u>4,559</u>	<u>156,174</u>
 Total Revenues.....	 <u>1,920,178</u>	 <u>866,276</u>	 <u>2,575,688</u>	 <u>5,362,142</u>
<b>EXPENDITURES</b>				
Current:				
General and administrative .....	-	-	1,929,319	1,929,319
Public safety.....	1,374,224	-	-	1,374,224
Highways and roads.....	-	712,551	-	712,551
Depreciation .....	<u>319,038</u>	<u>-</u>	<u>-</u>	<u>319,038</u>
 Total Expenses .....	 <u>1,693,262</u>	 <u>712,551</u>	 <u>1,929,319</u>	 <u>4,335,132</u>
 Excess (Deficiency) Of Revenues Over Expenses Before Other Financing Sources (Uses) .....	   <u>226,916</u>	   <u>153,725</u>	   <u>646,369</u>	   <u>1,027,010</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from primary government .....	-	17,852	-	17,852
Transfer to primary government.....	( <u>333,740</u> )	( <u>98,060</u> )	( <u>638,087</u> )	( <u>1,069,887</u> )
 Total Other Financing Sources (Uses)....	 ( <u>333,740</u> )	 ( <u>80,208</u> )	 ( <u>638,087</u> )	 ( <u>1,052,035</u> )
 Excess (Deficiency) Of Revenues Over Expenses and Other Financing Sources (Uses) .....	   ( 106,824 )	   73,517	   8,282	   ( 25,025 )
<b>NET ASSETS (DEFICIT), BEGINNING OF YEAR, AS RESTATED.....</b>				
	<u>7,457,695</u>	<u>60,170</u>	( <u>26,767</u> )	<u>7,491,098</u>
 <b>NET ASSETS (DEFICIT), END OF YEAR....</b>	 <b><u>\$7,350,871</u></b>	 <b><u>\$ 133,687</u></b>	 <b><u>(\$ 18,485)</u></b>	 <b><u>\$7,466,073</u></b>