

**SANGAMON COUNTY, ILLINOIS**

**BASIC FINANCIAL STATEMENTS**

**For The Year Ended  
November 30, 2007**

**SANGAMON COUNTY, ILLINOIS**

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## Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2007, 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, 2007, 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 13, 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 July 18, 2008 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 Schedules of Funding Progress and budgetary comparison information on pages 29 through 33 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.

  
Certified Public Accountants

July 18, 2008

Sangamon County, Illinois  
**STATEMENT OF NET ASSETS**  
November 30, 2007

Statement 1

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 11,719,061	\$ 3,123,692
Investments.....	178,443	-
Receivables, net:		
Governmental agencies.....	1,919,856	-
Property taxes.....	22,609,176	-
Accrued interest.....	6,377	-
Other.....	5,925,801	713,676
Due from component unit.....	23,119	-
Due from fiduciary funds.....	441,829	-
Inventories.....	1,272,362	-
Prepaid contracts.....	72,600	46,397
Land.....	2,680,057	-
Construction in progress.....	4,349,263	-
Capital assets, net.....	<u>72,354,464</u>	<u>4,393,173</u>
Total Assets.....	<u>\$123,552,408</u>	<u>\$ 8,276,938</u>
<b>LIABILITIES</b>		
Accounts payable.....	\$ 1,978,769	\$ 204,107
Interest payable.....	63,214	-
Self-insurance payable.....	297,685	-
Other liabilities.....	-	97,602
Due to primary government.....	-	23,119
Deferred property tax revenue.....	22,609,176	-
Deferred revenue.....	255,917	7,380
Long-term liabilities:		
Due within one year.....	1,829,514	-
Due in more than one year.....	<u>5,435,027</u>	<u>-</u>
Total Liabilities.....	<u>32,469,302</u>	<u>332,208</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt.....	75,236,494	4,393,173
Unrestricted.....	<u>15,815,085</u>	<u>3,551,557</u>
Total Net Assets.....	<u>\$ 91,083,106</u>	<u>\$ 7,944,730</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois  
**STATEMENT OF ACTIVITIES**  
For the Year Ended November 30, 2007

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 .....	\$18,422,259	\$14,184,016	\$ 566,932	(\$ 3,671,311)	\$ -
Public safety .....	19,399,968	1,437,317	899,692	( 17,062,959)	-
Judicial.....	13,407,481	973,060	31,172	( 12,403,249)	-
Highways and roads.....	10,659,329	263,777	166,814	( 10,228,738)	-
Health and welfare.....	14,215,326	1,739,238	5,071,285	( 7,404,803)	-
Interest and fiscal charges.....	<u>229,572</u>	<u>-</u>	<u>-</u>	<u>( 229,572)</u>	<u>-</u>
Total Governmental Activities .....	<u>76,333,935</u>	<u>18,597,408</u>	<u>6,735,895</u>	<u>( 51,000,632)</u>	<u>-</u>
<b>TOTAL PRIMARY GOVERNMENT ..</b>	<u><b>\$76,333,935</b></u>	<u><b>\$18,597,408</b></u>	<u><b>\$ 6,735,895</b></u>	<u><b>( 51,000,632)</b></u>	<u><b>-</b></u>
<b>COMPONENT UNITS:</b>					
Emergency Telephone System Board	\$ 1,897,022	\$ 1,901,814	\$ 563	-	5,355
Regional Planning Commission.....	621,941	245,993	267,144	-	( 108,804)
Land of Lincoln Consortium.....	<u>2,213,628</u>	<u>33,716</u>	<u>2,893,900</u>	<u>-</u>	<u>713,988</u>
<b>TOTAL COMPONENT UNITS .....</b>	<u><b>\$ 4,732,591</b></u>	<u><b>\$ 2,181,523</b></u>	<u><b>\$ 3,161,607</b></u>	<u><b>-</b></u>	<u><b>610,539</b></u>
<b>General Revenues:</b>					
Taxes:					
Property taxes.....				21,620,975	-
Sales and replacement taxes.....				9,658,755	-
Licenses and permits .....				319,761	-
Other taxes .....				15,582,910	-
Earnings on investments.....				989,962	162,004
Interest and penalties on taxes.....				70,825	-
Miscellaneous.....				3,098,744	-
Transfers.....				<u>719,894</u>	<u>( 818,224)</u>
Total general revenues and transfers .....				<u>52,061,826</u>	<u>( 656,220)</u>
Change In Net Assets .....				1,061,194	( 45,681)
Net Assets – Beginning of Year, As Restated				<u>90,021,912</u>	<u>7,990,411</u>
Net Assets – Ending of Year .....				<u>\$91,083,106</u>	<u>\$ 7,944,730</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois  
**BALANCE SHEET – GOVERNMENTAL FUNDS**  
November 30, 2007

Statement 3

	General Fund	County Health Fund	Pension Code Fund	Other Governmental Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and short-term investments	\$ 3,142,214	\$ -	\$ 173,845	\$ 8,403,002	\$11,719,061
Investments .....	178,443	-	-	-	178,443
Receivables, net:					
Property taxes .....	11,462,386	1,569,189	4,611,281	4,966,320	22,609,176
Accrued Interest.....	-	-	-	6,377	6,377
Governmental agencies....	-	929,999	-	989,857	1,919,856
Other .....	3,533,584	1,923	-	2,390,294	5,925,801
Prepaid contracts.....	66,200	-	-	6,400	72,600
Due from other funds.....	3,014,795	56,893	7,523	5,677,495	8,756,706
Due from component units .....	23,119	-	-	-	23,119
Inventory.....	<u>95,812</u>	<u>-</u>	<u>-</u>	<u>1,176,550</u>	<u>1,272,362</u>
<b>TOTAL ASSETS.....</b>	<b><u>\$21,516,553</u></b>	<b><u>\$ 2,558,004</u></b>	<b><u>\$ 4,792,649</u></b>	<b><u>\$23,616,295</u></b>	<b><u>\$52,483,501</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable.....	\$ 1,286,374	\$ 229,287	\$ -	\$ 463,108	\$ 1,978,769
Accrued interest.....	18,538	21,144	-	23,533	63,215
Self-insurance payable.....	297,685	-	-	-	297,685
Due to other funds .....	2,707,206	2,331,045	10,304	3,266,322	8,314,877
Deferred property taxes .....	11,462,386	1,569,189	4,611,281	4,966,320	22,609,176
Deferred revenue .....	<u>-</u>	<u>18,181</u>	<u>-</u>	<u>237,736</u>	<u>255,917</u>
Total Liabilities .....	<u>15,772,189</u>	<u>4,168,846</u>	<u>4,621,585</u>	<u>8,957,019</u>	<u>33,519,639</u>
Fund Balance:					
Reserved for:					
Prepays .....	-	-	-	-	-
Inventories .....	95,812	-	-	1,176,550	1,272,362
Liability claims/health insurance.....	5,371,060	-	-	-	5,371,060
Projects .....	-	-	-	3,598,298	3,598,298
Unreserved.....	277,492	( 1,610,842)	171,064	-	( 1,162,286)
Unreserved reported in nonmajor special revenue funds .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,884,428</u>	<u>9,884,428</u>
Total Fund Balance.....	<u>5,744,364</u>	<u>( 1,610,842)</u>	<u>171,064</u>	<u>14,659,276</u>	<u>18,963,862</u>
<b>TOTAL LIABILITIES AND FUND BALANCE.....</b>	<b><u>\$21,516,553</u></b>	<b><u>\$ 2,558,004</u></b>	<b><u>\$ 4,792,649</u></b>	<b><u>\$23,616,295</u></b>	<b><u>\$52,483,501</u></b>

See accompanying notes to the basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS**  
November 30, 2007

Total fund balance for governmental funds (Statement 3).....		\$18,963,862
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.....	\$ 2,680,057	
Land improvements.....	143,286	
Buildings, net.....	35,670,038	
Building improvements, net.....	12,166	
Vehicles, net.....	1,111,535	
Maintenance equipment, net.....	719,266	
Infrastructure, net.....	27,438,075	
Office equipment, net.....	741,752	
Computer equipment, net.....	3,298,330	
Other equipment, net.....	3,147,868	
Software, net.....	72,149	
Construction in progress.....	<u>4,349,263</u>	
Total capital assets.....		79,383,785
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, 2007 are:		
Government lease obligations.....	( 3,646,571)	
Mortgage loan.....	( 500,719)	
Compensated absences.....	<u>( 3,117,251)</u>	
Total long-term liabilities.....		( 7,264,541)
<b>Total net assets of governmental activities (Statement 1).....</b>		<b><u>\$91,083,106</u></b>

See accompanying notes to the basic financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**  
For The Year Ended November 30, 2007

	General Fund	County Health Fund	Pension Code Fund	Other Governmental Fund	Total Governmental Funds
<b>REVENUES</b>					
Property taxes .....	\$10,661,673	\$ 1,705,896	\$ 4,372,701	\$ 4,880,705	\$21,620,975
Licenses and permits.....	293,378	26,383	-	-	319,761
Fees, fines, and forfeitures .....	13,186,424	1,739,238	-	3,671,745	18,597,408
Sales and replacement taxes ....	9,658,755	-	-	-	9,658,755
Other taxes .....	3,724,351	-	16,391	5,151,103	8,891,845
Intergovernmental .....	1,534,663	2,015,082	-	3,141,320	6,691,065
Intergovernmental – federal.....	381,418	2,974,434	-	3,380,043	6,735,895
Interest revenue.....	542,755	1,570	60,746	455,715	1,060,787
Self-funded health insurance ...	1,321,562	-	-	-	1,321,562
Miscellaneous revenue.....	<u>360,382</u>	<u>31,782</u>	<u>-</u>	<u>2,706,582</u>	<u>3,098,746</u>
 Total Revenues .....	 <u>41,665,361</u>	 <u>8,494,385</u>	 <u>4,449,838</u>	 <u>23,387,213</u>	 <u>77,996,797</u>
<b>EXPENDITURES</b>					
Current:					
General government .....	18,194,235	-	50,776	650,158	18,895,169
Public safety .....	16,230,650	-	-	1,977,429	18,208,079
Highways and roads.....	-	-	-	8,145,323	8,145,323
Judicial.....	10,065,508	-	-	2,971,572	13,037,080
Health and welfare.....	554,358	9,364,970	-	4,241,319	14,160,647
Capital outlay.....	642,575	-	-	503,130	1,145,705
Debt service:					
Principal.....	263,732	25,375	-	678,916	968,023
Interest.....	<u>19,238</u>	<u>23,549</u>	<u>-</u>	<u>186,785</u>	<u>229,572</u>
 Total Expenditures ....	 <u>45,970,296</u>	 <u>9,413,894</u>	 <u>50,776</u>	 <u>19,354,632</u>	 <u>74,789,598</u>
 Excess (deficiency) of revenues over expenditures before other financing sources (uses)	 ( <u>4,304,935</u> )	 ( <u>919,509</u> )	 <u>4,399,062</u>	 <u>4,032,581</u>	 <u>3,207,199</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfer in.....	7,343,243	225,101	-	3,100,100	10,668,444
Transfer from component unit .	266,202	-	-	899,022	1,165,224
Operating transfer out .....	( 4,097,299 )	( 434,848 )	( 4,277,799 )	( 1,956,829 )	( 10,766,774 )
Transfer to component unit.....	( 347,000 )	-	-	-	( 347,000 )
Proceeds from debt .....	<u>530,309</u>	<u>-</u>	<u>-</u>	<u>53,123</u>	<u>583,432</u>
 Total other financing sources (uses) .....	 <u>3,695,455</u>	 ( <u>209,747</u> )	 ( <u>4,277,799</u> )	 <u>2,095,416</u>	 <u>1,303,326</u>
 Excess (deficiency) of revenues over expenditures and other financing sources (uses)	 ( 609,480 )	 ( 1,129,256 )	 121,263	 6,127,997	 4,510,525
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED.....</b>					
	<u>6,353,844</u>	<u>( 481,586 )</u>	<u>49,801</u>	<u>8,531,279</u>	<u>14,453,338</u>
<b>FUND BALANCE (DEFICIT), END OF YEAR.....</b>					
	<u>\$ 5,744,364</u>	<u>( \$ 1,610,842 )</u>	<u>\$ 171,064</u>	<u>\$14,659,276</u>	<u>\$18,963,862</u>

See accompanying notes to the basic financial statements.

**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, 2007

Net change in fund balances – total governmental funds (Statement 4) .....	\$4,510,525
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 outlay and infrastructure additions of \$1,145,705 are less than depreciation (\$4,766,260) in the current period .....	
	( 3,620,554)
Loss on disposal of fixed assets.....	( 48,943)
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.....	(\$ 583,432)
Repayments:	
Capital lease obligations.....	942,648
Mortgage loan.....	<u>25,375</u>
Net adjustment.....	384,591
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>164,425</u> )
<b>Change in net assets of governmental activities (Statement 2).....</b>	<b><u>\$1,061,194</u></b>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
November 30, 2007

Statement 7

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and short-term investments.....	\$ 9,588,228
Investments.....	1,670,057
Receivables:	
Property taxes.....	208,301
Due from other funds.....	23,882
Other .....	<u>11,525</u>
 Total Assets.....	 <u>\$11,501,993</u>
<b>LIABILITIES</b>	
Accounts payable.....	\$ 1,255,252
Bond deposits .....	2,674,895
Refunds and restitutions .....	82,355
Deferred property tax revenue.....	208,301
Deferred revenues.....	135,236
Trust funds due others .....	452,134
Due to other funds .....	<u>6,693,820</u>
 Total Liabilities.....	 <u>11,501,993</u>
 <b>NET ASSETS</b> .....	 <u>\$ -</u>

See accompanying notes to the basic financial statements.

Sangamon County, Illinois  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
For The Year Ended November 30, 2007

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, 2007

**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, 2007

**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, 2007

**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 *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, 2007

**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, 2007.

**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, 2007

**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 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, 2007

**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, 2007

**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, 2007, the carrying amount of the County's deposits (held in 12 separate financial institutions) was \$24,430,981. The bank balances were \$26,224,040. 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	\$ 542,614	\$ 542,614	\$ -	\$ -	
Uninsured deposits:-					
Collateralized	9,941,678	-	9,941,678	-	
Uncollateralized	<u>15,739,748</u>	<u>-</u>	<u>-</u>	<u>15,739,748</u>	
Total Deposits	<u>\$26,224,040</u>	<u>\$ 542,614</u>	<u>\$ 9,941,678</u>	<u>\$15,739,748</u>	<u>\$24,430,981</u>

Reconciliation to Government-Wide Statement of Net Assets:

Unrestricted cash	\$14,842,753
Agency fund cash (not included in government-wide statement)	<u>9,588,228</u>
	<u>\$24,430,981</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, 2007

**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	\$ 814,915	\$ 814,915	\$ -	\$ -	
Uninsured deposits:					
Collateralized	1,033,657	-	1,033,957	-	
Uncollateralized	-	-	-	-	
<b>Total Deposits</b>	<b><u>\$1,848,872</u></b>	<b><u>\$ 814,915</u></b>	<b><u>\$1,033,957</u></b>	<b><u>\$ -</u></b>	<b><u>\$1,848,500</u></b>

Reconciliation to Government-Wide Statement of Net Assets:

Unrestricted investments	\$ 178,443
Agency fund investments (not included in government-wide statement)	<u>1,670,057</u>
	<u>\$1,848,500</u>

**NOTE 2 – INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of November 30, 2007 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	County Health	\$ 2,669
	Nonmajor governmental funds	7,051
	Fiduciary funds	328,280
County Health	Juvenile Center	56,893
Pension Code	General Fund	7,523
Nonmajor governmental funds	Nonmajor governmental funds	5,530,754
	Fiduciary funds	123,853
Fiduciary Funds	Pension Code	<u>10,304</u>
<b>Total</b>		<b><u>\$6,067,327</u></b>

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, 2007

**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	\$ 229
Primary government – Nonmajor governmental funds	Component unit – Land of Lincoln Consortium	<u>22,890</u>
Total		<u>\$ 23,119</u>

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2007 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,654,690	\$ 40,390	(\$ 15,023)	\$ 2,680,057
Construction in progress	<u>4,572,350</u>	<u>259,765</u>	( <u>482,852</u> )	<u>4,349,263</u>
Total capital assets not being depreciated	<u>7,227,040</u>	<u>300,155</u>	( <u>497,875</u> )	<u>7,029,320</u>
Capital assets being depreciated:				
Land improvements	184,092	-	-	184,092
Buildings	51,939,167	-	-	51,939,167
Building improvements	134,839	-	( 14,100)	120,739
Vehicles	3,499,751	580,309	( 363,873)	3,716,187
Maintenance equipment	3,788,290	-	( 129,212)	3,659,078
Infrastructure	76,032,162	482,852	-	76,515,014
Office equipment	1,384,391	-	( 10,833)	1,373,558
Computer equipment	5,928,487	62,266	( 243,000)	5,747,753
Software	265,577	71,466	-	337,043
Other equipment	<u>3,450,973</u>	<u>171,898</u>	( <u>58,000</u> )	<u>3,564,871</u>
Total capital assets being depreciated	<u>146,607,729</u>	<u>1,368,791</u>	( <u>819,018</u> )	<u>147,157,502</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**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	(\$ 35,807)	(\$ 5,000)	\$ -	(\$ 40,807)
Buildings	( 15,101,555)	( 1,167,574)	-	( 16,269,129)
Building improvements	( 114,866)	( 3,506)	9,799	( 108,573)
Vehicles	( 2,367,396)	( 545,396)	308,140	( 2,604,652)
Maintenance equipment	( 2,778,890)	( 276,851)	115,929	( 2,939,812)
Infrastructure	( 46,994,857)	( 2,082,082)	-	( 49,076,939)
Office equipment	( 574,596)	( 67,052)	9,842	( 631,806)
Computer equipment	( 2,180,855)	( 511,568)	243,000	( 2,449,423)
Software	( 221,045)	( 43,849)	-	( 264,894)
Other equipment	( 411,621)	( 63,382)	58,000	( 417,003)
Total accumulated depreciation	( 70,781,488)	( 4,766,260)	744,710	( 74,803,038)
Total capital assets being depreciated, net	75,826,241	( 3,397,469)	( 74,308)	72,354,464
Governmental activities capital assets, net	\$ 83,053,281	(\$ 3,097,314)	(\$ 572,183)	\$ 79,383,784

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

Governmental activities:	
General government	\$ 635,285
Public safety	1,191,889
Highways and roads	2,514,006
Judicial	370,401
Health and welfare	54,679
Total depreciation expense – governmental activities	<u>\$4,766,260</u>

**Discretely Presented Component Units**

Activity for the capital assets of the component units for the year ended November 30, 2007 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Building	\$2,458,891	\$ -	\$ -	\$2,458,891
Equipment	4,182,136	259,719	-	4,441,855
Total capital assets being depreciated	6,641,027	259,719	-	6,900,746

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**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)	(\$ 63,049)	\$ -	(\$ 115,589)
Equipment	( 2,001,213)	( 390,771)	_____	( 2,391,984)
Total accumulated depreciation	( 2,053,753)	( 453,820)	_____	( 2,507,573)
Total capital assets being depreciated, net	<u>4,587,274</u>	( 194,101)	_____	<u>4,393,173</u>
Component units capital assets, net	<u>4,587,274</u>	(\$ 194,101)	\$ _____	<u>4,393,173</u>

**NOTE 4 – LONG-TERM DEBT**

Long-term debt activity for the year ended November 30, 2007 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	\$4,005,787	\$ 583,432	(\$ 942,648)	\$3,646,571	\$1,023,718
Mortgage loan	526,094	-	( 25,375)	500,719	26,483
Compensated absences	<u>2,952,826</u>	<u>164,425</u>	_____	<u>3,117,251</u>	<u>779,313</u>
Total long-term debt	<u>\$7,484,707</u>	<u>\$ 747,857</u>	(\$ 968,023)	<u>\$7,264,541</u>	<u>\$1,829,514</u>

Debt service requirements on long-term debt at November 30, 2007 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>
2008	\$1,023,683	\$ 132,943	\$ 26,483	\$ 22,440
2009	949,031	111,869	27,670	21,254
2010	912,108	71,763	28,910	20,014
2011	761,749	33,134	30,580	18,344
2012	-	-	31,923	17,002
2013-2017	-	-	181,916	62,705
2018-2021	_____	_____	<u>173,237</u>	<u>19,228</u>
Total	<u>\$3,646,571</u>	<u>\$ 349,709</u>	<u>\$ 500,719</u>	<u>\$ 180,987</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**NOTE 5 – COMPENSATED ABSENCES**

At November 30, 2007, 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 \$3,117,251 for the primary government. Compensated absences are generally liquidated by the General Fund.

**NOTE 6 – PROPERTY TAXES**

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

	<u>Maximum Rate</u>	<u>2006 Actual Rate</u>
General Fund	N/A	.2905
Insurance Liability Fund	N/A	.0411
County Highway Fund	.2000	.0631
County Bridge Fund	.2500	.0248
Matching Fund	.0500	.0401
County Health Fund	.0750	.0477
Juvenile Center Fund	.0100	.0141
Pension Code Fund	N/A	.1360
Veterans' Assistance Fund	.0400	.0060
Child Advocacy Fund	.0040	.0037
Extension Education Fund	.0500	<u>.0062</u>
Total		<u>.6733</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, 2007, the County has \$22,817,477 of deferred property tax revenue, including \$208,301 reflected in the agency funds.

**NOTE 7 – TRANSFERS WITHIN THE REPORTING ENTITY**

The composition of interfund transfers for the year ended November 30, 2007 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major funds:		
General	\$6,474,502	\$3,130,227
County Health	225,101	434,848
Pension Code	-	4,277,799
Nonmajor governmental funds	<u>3,100,100</u>	<u>1,956,829</u>
Totals	<u>\$9,799,703</u>	<u>\$9,799,703</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**NOTE 7 – 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, 2007 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary government:		
Major funds:		
General	\$ 266,202	\$ 347,000
Nonmajor governmental funds	899,022	-
Component units	<u>347,000</u>	<u>1,165,224</u>
Totals	<u>\$1,512,224</u>	<u>\$1,512,224</u>
Primary government:		
Major funds:		
General	\$ 868,741	\$ 967,072
Fiduciary Funds	<u>967,072</u>	<u>868,741</u>
Totals	<u>\$1,835,813</u>	<u>\$1,835,813</u>

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

**NOTE 8 – 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 2007 was 9.66 % 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, 2007 was 25 years.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**NOTE 8 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

For December 31, 2007, the County’s annual pension cost of \$2,458,826 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 10.0 % 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 2007 actuarial valuation were based on the 2002-2004 experience study.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	2,458,826	100%	\$0
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

**NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –  
SHERIFF’S LAW ENFORCEMENT PERSONNEL**

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 2007 was 22.95% 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, 2007 was 25 years.

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**NOTE 9 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN –  
SHERIFF'S LAW ENFORCEMENT PERSONNEL (CONTINUED)**

For December 31, 2007, Sangamon County, Illinois' annual pension cost of \$1,064,553 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 10.0% 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 2007 actuarial valuation were based on the 2002-2004 experience study.

**TREND INFORMATION**

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	1,064,553	100%	\$0
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

**NOTE 10 – RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical and prescription benefits. The County has an excess loss insurance policy through Blue Cross Blue Shield with a policy period of December 1, 2006 to November 30, 2007. The specific/individual excess loss deductible for medical is \$100,000 per covered person with a maximum aggregate benefit of 125% of estimated claims. When a probable medical claim liability has been incurred at year end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

Rates are developed annually to fund the medical self-insurance program, 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, 2007 to pay these estimated claims including those incurred but not reported.

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

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**NOTE 10 – RISK MANAGEMENT (CONTINUED)**

Changes in the claims liabilities for employee health insurance in fiscal years 2007 and 2006 were:

	<u>2007</u>	<u>2006</u>
Balance, beginning of year	\$ 186,239	\$ 336,080
Claims incurred including IBNRs	4,686,998	2,717,432
Claims paid	( <u>4,575,552</u> )	( <u>2,867,273</u> )
Balance, end of year	\$ <u>297,685</u>	\$ <u>186,239</u>

**NOTE 11 – INDIVIDUAL FUND DISCLOSURES**

**Deficit Fund Balance**

The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2007:

Court Security	(\$ 644,162)
Help America Vote	(\$ 14,410)
Highway Safety Project	(\$ 144,255)
Juvenile Center	(\$2,344,850)
Landfill Water Project	(\$ 75,083)
Veterans Assistance	(\$ 16,888)

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, 2007:

	<u>Budgeted</u>	<u>Actual</u>	<u>Over expended</u>
County General Fund	\$44,282,956	\$45,970,026	\$1,687,070
Law Library Fund	129,043	131,430	2,384
County Health Fund	8,037,116	9,848,742	1,811,626
Court Security Fund	696,367	705,716	9,349
Motor Fuel Tax Fund	1,630,506	3,920,400	2,289,894
Police Training Institute Fund	204,611	264,356	59,745
Narcotic Enforcement Fund - State/Local	35,809	41,237	5,428
Narcotic Enforcement Fund - Federal	15,000	25,381	10,381
CDAP Revolving Loan Fund	-	26,900	26,900
Township Bridge Fund	-	265,000	265,000
Landfill Water Project Fund	-	2,473	2,473
Help America Vote Fund	-	449	449

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**NOTE 12 – CONDUIT DEBT**

The County has approved Economic and Industrial Development Bonds totaling \$45,583,000 for several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements.

**NOTE 13 - CONTINGENCIES**

As of November 30, 2007, 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 14 – INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT**

The investment in capital assets, net of related debt, at November 30, 2007 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$79,383,784
Less:	
Capital equipment leases	( 3,646,571)
Mortgage loan	( <u>500,719</u> )
Investment in capital assets, net of related debt	<u>\$75,236,494</u>

Sangamon County, Illinois  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended November 30, 2007

**NOTE 15 – PRIOR PERIOD ADJUSTMENTS**

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

**COMPONENT UNITS**

ETSB Fund:

Fund Balance, beginning of year, as originally stated	\$7,350,871
Prior period adjustment	<u>524,338</u>
Fund Balance, beginning of year, as restated	<u>\$7,875,209</u>

**SPECIAL REVENUE FUNDS**

County Complex Fund

Fund Balance, beginning of year, as originally stated	\$ 961,471
Prior period adjustment	<u>354,062</u>
Fund Balance, beginning of year, as restated	<u>\$1,315,533</u>

**REQUIRED SUPPLEMENTAL INFORMATION**

(Unaudited)

**SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION**  
**ILLINOIS MUNICIPAL RETIREMENT FUND –**  
**SCHEDULE OF FUNDING PROGRESS – OTHER QUALIFIED EMPLOYEES**  
For The Year Ended November 30, 2007

(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>
12/31/07	2,458,826	100%	\$0
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

**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>
12/31/07	57,117,322	63,084,706	5,967,384	90.54%	25,453,684	23.44%
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%

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$60,822,022. On a market basis, the funded ratio would be 96.41%.

**\* Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2007 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.

**SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION**  
**ILLINOIS MUNICIPAL RETIREMENT FUND –**  
**SCHEDULE OF FUNDING PROGRESS – SHERIFF'S LAW ENFORCEMENT PERSONNEL**  
For The Year Ended November 30, 2007

(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>
12/31/07	1,064,553	100%	\$0
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

**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>
12/31/07	9,754,418	19,257,985	9,503,567	50.65%	4,638,577	204.88%
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%

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$11,274,471. On a market basis, the funded ratio would be 58.54%.

**\* Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2007 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.

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – COUNTY GENERAL FUND**  
For The Year Ended November 30, 2007

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 .....	\$10,722,183	\$10,722,183	\$10,661,673
Licenses and permits .....	198,889	198,889	293,378
Fees, fines and forfeitures.....	7,226,504	7,226,504	13,186,424
Sales and replacement taxes .....	9,400,122	9,400,122	9,658,755
Other taxes.....	2,958,679	2,958,679	3,724,351
Intergovernmental.....	2,914,490	2,967,079	1,534,663
Intergovernmental – federal .....	-	-	381,418
Interest revenue .....	760,138	760,138	542,755
Self-funded health insurance .....	1,626,209	1,626,209	1,321,562
Miscellaneous revenue .....	<u>335,485</u>	<u>335,485</u>	<u>360,382</u>
 Total Revenues.....	 <u>36,142,699</u>	 <u>36,195,288</u>	 <u>41,665,361</u>
<b>EXPENDITURES</b>			
Current:			
General government.....	18,217,021	17,575,837	18,194,235
Public safety.....	14,766,137	15,459,910	16,230,650
Judicial .....	10,132,690	10,132,690	10,065,508
Health and welfare .....	573,934	573,934	554,358
Capital outlay .....	256,000	256,000	642,575
Debt service:			
Principal .....	269,095	269,095	263,732
Interest .....	<u>15,490</u>	<u>15,490</u>	<u>19,238</u>
 Total Expenditures .....	 <u>44,230,367</u>	 <u>44,282,956</u>	 <u>45,970,296</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) .....	 ( <u>8,087,668</u> )	 ( <u>8,087,668</u> )	 ( <u>4,304,935</u> )
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	3,439,061	3,439,061	3,165,146
Other financing sources.....	<u>-</u>	<u>-</u>	<u>530,309</u>
 Total Other Financing Sources (Uses).....	 <u>3,439,061</u>	 <u>3,439,061</u>	 <u>3,695,455</u>
 <b>NET CHANGE IN FUND BALANCES.....</b>	 <b>( \$ <u>4,648,607</u> )</b>	 <b>( \$ <u>4,648,607</u> )</b>	 <b>( 609,480 )</b>
 <b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b>			 <u>6,353,844</u>
 <b>FUND BALANCE, END OF YEAR.....</b>			 <b><u>\$ 5,744,364</u></b>

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – COUNTY HEALTH FUND**  
For The Year Ended November 30, 2007

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 .....	\$1,539,902	\$1,539,902	\$1,705,896
Licenses and permits .....	387,243	387,243	26,383
Fees, fines and forfeitures.....	2,581,402	2,581,402	1,739,238
Intergovernmental.....	2,802,667	2,802,667	2,015,082
Intergovernmental – federal .....	1,031,874	1,031,874	2,974,434
Interest income .....	4,200	4,200	1,570
Miscellaneous Revenue .....	<u>4,000</u>	<u>4,000</u>	<u>31,782</u>
 Total Revenues.....	 <u>8,351,288</u>	 <u>8,351,288</u>	 <u>8,494,385</u>
<b>EXPENDITURES</b>			
Current:			
Health and welfare .....	7,985,751	7,985,751	9,364,970
Debt Service:			
Principal .....	51,365	51,365	25,375
Interest .....	<u>-</u>	<u>-</u>	<u>23,549</u>
 Total Expenditures .....	 <u>8,037,116</u>	 <u>8,037,116</u>	 <u>9,413,894</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 314,172	 314,172	 ( 919,509)
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	<u>225,101</u>	<u>225,101</u>	<u>( 209,747)</u>
 <b>NET CHANGE IN FUND BALANCES.....</b>	 <b><u>\$ 539,273</u></b>	 <b><u>\$ 539,273</u></b>	 ( 1,129,256)
 <b>FUND BALANCE, BEGINNING OF YEAR.....</b>			 ( <u>481,586</u> )
 <b>FUND BALANCE, END OF YEAR.....</b>			 <b><u>(\$1,610,842)</u></b>

Sangamon County, Illinois  
**BUDGETARY COMPARISON SCHEDULE – PENSION CODE FUND**  
For The Year Ended November 30, 2007

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 .....	\$4,393,750	\$4,393,750	\$4,372,701
Other taxes.....	-	-	16,391
Interest income .....	-	-	60,746
 Total Revenues.....	 <u>4,393,750</u>	 <u>4,393,750</u>	 <u>4,449,838</u>
<b>EXPENDITURES</b>			
Current:			
General government.....	-	-	50,776
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) .....	 4,393,750	 4,393,750	 4,399,062
<b>OTHER FINANCING SOURCES (USES)</b>			
Net transfers between funds .....	( <u>4,393,750</u> )	( <u>4,393,750</u> )	( <u>4,277,799</u> )
 <b>NET CHANGE IN FUND BALANCES.....</b>	 \$ <u>          -</u>	 \$ <u>          -</u>	 121,263
 <b>FUND BALANCE, BEGINNING OF YEAR.....</b>			 <u>49,801</u>
 <b>FUND BALANCE, END OF YEAR.....</b>			 <b>\$ <u>171,064</u></b>

**OTHER SUPPLEMENTAL INFORMATION**

Sangamon County, Illinois  
**COMBINING BALANCE SHEET – GENERAL FUND**  
November 30, 2007

Schedule 6

	<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.....	\$ 4,190	\$ 1,647,811	\$ 1,490,213	\$ 3,142,214
Investments.....	-	178,443	-	178,443
Receivables, net:				
Property taxes.....	9,832,379	1,630,007	-	11,462,386
Other .....	3,459,145	54,159	20,280	3,533,584
Prepaid contracts .....	-	66,200	-	66,200
Due from other funds.....	315,112	-	2,699,683	3,014,795
Due from component units .....	23,119	-	-	23,119
Inventory .....	<u>95,812</u>	<u>-</u>	<u>-</u>	<u>95,812</u>
<b>TOTAL ASSETS.....</b>	<b><u>\$13,729,757</u></b>	<b><u>\$ 3,576,620</u></b>	<b><u>\$ 4,210,176</u></b>	<b><u>\$21,516,553</u></b>
<u>Liabilities and Fund Balance</u>				
<b>LIABILITIES</b>				
Accounts payable.....	\$ 1,157,997	\$ 70,144	\$ 58,233	\$ 1,286,374
Accrued interest.....	18,538	-	-	18,538
Self-insurance payable.....	-	-	297,685	297,685
Due to other funds .....	2,707,206	-	-	2,707,206
Deferred property taxes .....	<u>9,832,379</u>	<u>1,630,007</u>	<u>-</u>	<u>11,462,386</u>
Total Liabilities .....	<u>13,716,120</u>	<u>1,700,151</u>	<u>355,918</u>	<u>15,772,189</u>
<b>FUND BALANCE</b>				
Unreserved.....	( 82,175)	359,667	-	277,492
Reserved for inventories.....	95,812	-	-	95,812
Reserved for self-funded health insurance ....	-	-	3,854,258	3,854,258
Reserved for liability claims.....	<u>-</u>	<u>1,516,802</u>	<u>-</u>	<u>1,516,802</u>
Total Fund Balance .....	<u>13,637</u>	<u>1,876,469</u>	<u>3,854,258</u>	<u>5,744,364</u>
<b>TOTAL LIABILITIES AND FUND BALANCE .....</b>	<b><u>\$13,729,757</u></b>	<b><u>\$ 3,576,620</u></b>	<b><u>\$ 4,210,176</u></b>	<b><u>\$21,516,553</u></b>

Sangamon County, Illinois  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – GENERAL FUND**  
For The Year Ended November 30, 2007

Schedule 7

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
<b>REVENUES</b>				
Property taxes .....	\$ 9,340,217	\$ 1,321,456	\$ -	\$10,661,673
Licenses and permits .....	293,378	-	-	293,378
Fees, fines and forfeitures.....	7,412,782	23,434	5,750,208	13,186,424
Sales and replacement taxes .....	9,658,755	-	-	9,658,755
Other taxes.....	3,724,351	-	-	3,724,351
Intergovernmental.....	1,467,563	67,100	-	1,534,663
Intergovernmental – federal .....	381,418	-	-	381,418
Interest revenue .....	298,968	74,467	169,320	542,755
Self-funded health insurance .....	-	1,321,562	-	1,321,562
Miscellaneous revenue .....	<u>360,382</u>	<u>-</u>	<u>-</u>	<u>360,382</u>
 Total Revenues.....	 <u>32,937,814</u>	 <u>2,808,019</u>	 <u>5,919,528</u>	 <u>41,665,361</u>
<b>EXPENDITURES</b>				
Current:				
General government.....	10,048,519	2,560,512	5,585,204	18,194,235
Public safety.....	16,230,650	-	-	16,230,650
Judicial .....	10,065,508	-	-	10,065,508
Health and welfare .....	554,358	-	-	554,358
Capital outlay .....	642,575	-	-	642,575
Debt service:				
Principal .....	263,732	-	-	263,732
Interest .....	<u>19,238</u>	<u>-</u>	<u>-</u>	<u>19,238</u>
 Total Expenditures .....	 <u>37,824,580</u>	 <u>2,560,512</u>	 <u>5,585,204</u>	 <u>45,970,296</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses) .....				
	( <u>4,886,766</u> )	<u>247,507</u>	<u>334,324</u>	( <u>4,304,935</u> )
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in.....	7,243,243	100,000	-	7,343,243
Transfer from component unit.....	266,202	-	-	266,202
Operating transfer out.....	( 3,239,941)	( 857,358)	-	( 4,097,299)
Transfer to component unit .....	( 347,000)	-	-	( 347,000)
Other .....	<u>530,309</u>	<u>-</u>	<u>-</u>	<u>530,309</u>
 Total Other Financing Sources (Uses)....	 <u>4,452,813</u>	 ( <u>757,358</u> )	 <u>-</u>	 <u>3,695,455</u>
 <b>NET CHANGE IN FUND BALANCE.....</b>	 <b>( 433,953)</b>	 <b>( 509,851)</b>	 <b>334,324</b>	 <b>( 609,480)</b>
 <b>FUND BALANCE, BEGINNING OF YEAR..</b>	 <u>447,590</u>	 <u>2,386,320</u>	 <u>3,519,934</u>	 <u>6,353,844</u>
 <b>FUND BALANCE, END OF YEAR.....</b>	 <b><u>\$ 13,637</u></b>	 <b><u>\$ 1,876,469</u></b>	 <b><u>\$ 3,854,258</u></b>	 <b><u>\$ 5,744,364</u></b>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2007

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT</b>			
County General:			
Personnel .....	\$ 149,668	\$ 149,668	\$ 207,022
ATW pay .....	75,000	75,000	95,000
Contractual services.....	176,000	176,000	138,767
Interest allocation .....	<u>-</u>	<u>-</u>	<u>76,558</u>
Total County General .....	<u>400,668</u>	<u>400,668</u>	<u>517,347</u>
Auditor:			
Personnel .....	251,104	251,104	248,205
Commodities.....	1,000	1,000	1,250
Contractual services.....	6,011	6,011	5,356
New equipment less than \$5,000.....	<u>1,000</u>	<u>1,000</u>	<u>950</u>
Total Auditor .....	<u>259,115</u>	<u>259,115</u>	<u>255,761</u>
County Board:			
Personnel .....	452,361	471,684	477,465
Commodities.....	2,428	2,428	3,097
Contractual services.....	17,494	17,494	15,698
New equipment less than \$5,000.....	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total County Board .....	<u>475,283</u>	<u>494,606</u>	<u>496,260</u>
Finance Miscellaneous:			
Personnel .....	224,620	224,620	226,780
Contractual services.....	2,009,726	882,061	603,989
New equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>1,396</u>
Total Finance Miscellaneous .....	<u>2,234,346</u>	<u>1,106,681</u>	<u>832,165</u>
Building and Grounds:			
Personnel .....	397,031	397,031	431,184
Commodities.....	82,319	82,319	67,432
Contractual services.....	1,302,978	1,652,978	1,624,318
New equipment less than \$5,000.....	<u>-</u>	<u>-</u>	<u>4,359</u>
Total Building and Grounds .....	<u>1,782,328</u>	<u>2,132,328</u>	<u>2,127,293</u>
Information Systems:			
Personnel .....	907,086	907,086	893,764
Commodities.....	39,464	39,464	56,952
Contractual services.....	197,693	197,693	191,826
New equipment less than \$5,000.....	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Total Information Systems .....	<u>1,148,743</u>	<u>1,148,743</u>	<u>1,142,542</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2007

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Election Fund:			
Personnel .....	\$ 618,961	\$ 618,961	\$ 587,998
Commodities.....	4,770	4,770	11,044
Contractual services.....	<u>315,264</u>	<u>315,264</u>	<u>410,636</u>
Total Election Fund .....	<u>938,995</u>	<u>938,995</u>	<u>1,009,678</u>
Central Service:			
Personnel .....	137,198	137,198	97,427
Commodities.....	10,000	10,000	23,303
Contractual services.....	<u>61,295</u>	<u>61,295</u>	<u>63,758</u>
Total Central Service .....	<u>208,493</u>	<u>208,493</u>	<u>184,488</u>
County Clerk:			
Personnel .....	366,280	366,280	353,762
Commodities.....	1,030	1,030	2,790
Contractual services.....	<u>29,958</u>	<u>29,958</u>	<u>32,782</u>
Total County Clerk .....	<u>397,268</u>	<u>397,268</u>	<u>389,334</u>
Recorder:			
Personnel .....	244,078	361,236	345,798
Commodities.....	10,500	10,500	22,281
Contractual services.....	<u>21,555</u>	<u>21,555</u>	<u>18,944</u>
Total Recorder .....	<u>276,133</u>	<u>393,291</u>	<u>387,023</u>
Treasurer:			
Personnel .....	544,791	544,791	533,867
Commodities.....	2,500	2,500	280
Contractual services.....	<u>63,560</u>	<u>63,560</u>	<u>74,595</u>
Total Treasurer .....	<u>610,851</u>	<u>610,851</u>	<u>608,742</u>
Supervisor of Assessments:			
Personnel .....	760,909	760,909	744,393
Commodities.....	8,590	8,590	3,074
Contractual services.....	<u>109,837</u>	<u>109,837</u>	<u>207,747</u>
Total Supervisor of Assessments .....	<u>879,336</u>	<u>879,336</u>	<u>955,214</u>
Regional Office of Education:			
Personnel .....	240,017	240,017	228,019
Commodities.....	4,500	4,500	9,044
Contractual services.....	<u>39,500</u>	<u>39,500</u>	<u>44,940</u>
Total Regional Office of Education.....	<u>284,017</u>	<u>284,017</u>	<u>282,003</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2007

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Insurance Liability:			
Personnel .....	\$ 150,433	\$ 150,433	\$ -
Contractual services.....	<u>1,716,750</u>	<u>1,716,750</u>	<u>2,560,512</u>
Total Insurance Liability .....	<u>1,867,183</u>	<u>1,867,183</u>	<u>2,560,512</u>
Self-Insured:			
Self-funded health insurance .....	<u>5,704,262</u>	<u>5,704,262</u>	<u>5,585,204</u>
State Stamp Purchase.....	<u>750,000</u>	<u>750,000</u>	<u>860,669</u>
TOTAL GENERAL GOVERNMENT.....	<u>18,217,021</u>	<u>17,575,837</u>	<u>18,194,235</u>
<b>PUBLIC SAFETY</b>			
Sheriff:			
Personnel .....	13,065,383	13,537,904	14,129,121
Commodities.....	580,525	625,716	650,446
Contractual services.....	923,723	1,099,137	1,246,233
New equipment less than \$5,000 .....	<u>2,948</u>	<u>2,948</u>	<u>11,640</u>
Total Sheriff .....	<u>14,572,579</u>	<u>15,265,705</u>	<u>16,037,440</u>
Office of Emergency Management:			
Personnel .....	151,138	151,785	151,727
Commodities.....	1,620	1,620	1,554
Contractual services.....	40,000	40,000	39,269
New equipment less than \$5,000 .....	<u>800</u>	<u>800</u>	<u>660</u>
Total Office of Emergency Management .....	<u>193,558</u>	<u>194,205</u>	<u>193,210</u>
TOTAL PUBLIC SAFETY .....	<u>14,766,137</u>	<u>15,459,910</u>	<u>16,230,650</u>
<b>JUDICIAL</b>			
Circuit Court:			
Personnel .....	199,196	199,196	199,167
Commodities.....	4,200	4,200	3,943
Contractual services.....	<u>227,080</u>	<u>227,080</u>	<u>259,924</u>
Total Circuit Court .....	<u>430,476</u>	<u>430,476</u>	<u>463,034</u>
Public Defender:			
Personnel .....	840,867	840,867	820,017
Commodities.....	4,500	4,500	4,177
Contractual services.....	<u>50,170</u>	<u>50,170</u>	<u>61,645</u>
Total Public Defender.....	<u>895,537</u>	<u>895,537</u>	<u>885,839</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2007

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>JUDICIAL (CONTUNINED)</b>			
Coroner:			
Personnel .....	\$ 252,893	\$ 252,893	\$ 261,756
Commodities.....	4,180	4,180	2,533
Contractual services.....	<u>219,689</u>	<u>219,689</u>	<u>233,436</u>
Total Coroner .....	<u>476,762</u>	<u>476,762</u>	<u>497,725</u>
Juvenile Probation:			
Personnel .....	1,224,360	1,224,360	1,160,100
Commodities.....	2,000	2,000	1,177
Contractual services.....	<u>14,250</u>	<u>14,250</u>	<u>9,216</u>
Total Juvenile Probation.....	<u>1,240,610</u>	<u>1,240,610</u>	<u>1,170,493</u>
Adult Probation:			
Personnel .....	1,562,466	1,562,466	1,513,848
Commodities.....	3,292	3,292	2,696
Contractual services.....	<u>15,698</u>	<u>15,698</u>	<u>16,123</u>
Total Adult Probation.....	<u>1,581,456</u>	<u>1,581,456</u>	<u>1,532,667</u>
Deputy Merit Commission:			
Personnel .....	10,049	10,049	4,243
Contractual services.....	<u>6,024</u>	<u>6,024</u>	<u>7,223</u>
Total Deputy Merit Commission.....	<u>16,073</u>	<u>16,073</u>	<u>11,466</u>
Circuit Clerk:			
Personnel .....	2,449,292	2,449,292	2,408,946
Commodities.....	47,000	47,000	49,927
Contractual services.....	<u>68,346</u>	<u>68,346</u>	<u>66,462</u>
Total Circuit Clerk.....	<u>2,564,638</u>	<u>2,564,638</u>	<u>2,525,335</u>
States Attorney:			
Personnel .....	2,844,102	2,844,102	2,890,506
Commodities.....	5,700	5,700	9,640
Contractual services.....	<u>77,336</u>	<u>77,336</u>	<u>78,802</u>
Total States Attorney.....	<u>2,927,138</u>	<u>2,927,138</u>	<u>2,978,948</u>
TOTAL JUDICIAL .....	<u>10,132,690</u>	<u>10,132,690</u>	<u>10,065,508</u>
<b>HEALTH AND WELFARE</b>			
Building/Zoning:			
Personnel .....	550,900	550,990	527,863
Commodities.....	3,000	3,000	2,147
Contractual services.....	<u>20,034</u>	<u>20,034</u>	<u>24,348</u>
TOTAL HEALTH AND WELFARE.....	<u>573,934</u>	<u>573,934</u>	<u>554,358</u>

Sangamon County, Illinois  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES**  
**COUNTY GENERAL FUND**  
For The Year Ended November 30, 2007

Schedule 8

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
<b>CAPITAL OUTLAY</b>			
General and administrative .....	\$ 194,300	\$ 194,300	\$ 642,575
Public safety .....	<u>61,700</u>	<u>61,700</u>	<u>-</u>
<b>TOTAL CAPITAL OUTLAY .....</b>	<b><u>256,000</u></b>	<b><u>256,000</u></b>	<b><u>642,575</u></b>
<b>DEBT SERVICE</b>			
Principal.....	269,095	269,095	263,732
Interest .....	<u>15,490</u>	<u>15,490</u>	<u>19,238</u>
<b>TOTAL DEBT SERVICE .....</b>	<b><u>284,585</u></b>	<b><u>284,585</u></b>	<b><u>282,970</u></b>
<b>TOTAL EXPENDITURES .....</b>	<b><u>\$44,230,367</u></b>	<b><u>\$44,282,956</u></b>	<b><u>\$45,970,296</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2007

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Highway Fund
<b>ASSETS</b>								
Cash and short-term investments .....	\$ 535	\$ -	\$ 22,234	\$725,152	\$ 2,686	\$ 5,531	\$1,360,434	\$ 200
Receivables, net:								
Property taxes .....	-	121,719	-	-	-	815,846	-	2,075,803
Accrued interest .....	-	-	-	-	-	-	-	-
Governmental agencies .....	-	97,313	-	29,833	-	-	-	5,266
Other .....	-	-	-	-	-	-	1,943,066	-
Prepaid expenses .....	-	-	-	6,400	-	-	-	-
Due from other funds .....	-	-	10,598	22,890	-	1,041,884	-	1,197,114
Inventory .....	-	-	-	-	-	-	-	1,176,550
<b>TOTAL ASSETS .....</b>	<b><u>\$ 535</u></b>	<b><u>\$219,032</u></b>	<b><u>\$ 32,832</u></b>	<b><u>\$784,275</u></b>	<b><u>\$ 2,686</u></b>	<b><u>\$1,863,261</u></b>	<b><u>\$3,303,500</u></b>	<b><u>\$4,454,933</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>								
<b>LIABILITIES</b>								
Accounts payable .....	\$ -	\$ 2,316	\$ 109	\$ -	\$ -	\$ 3,412	\$ -	\$ 56,788
Accrued wages .....	-	6,598	-	15,503	-	1,114	-	22,789
Due to other funds .....	-	1,257	-	6,400	-	-	-	-
Accrued interest .....	-	-	-	-	-	-	-	-
Deferred property taxes .....	-	121,719	-	-	-	815,846	-	2,075,803
Deferred revenue .....	-	-	-	237,736	-	-	-	-
Total Liabilities .....	-	131,890	109	259,639	-	820,372	-	2,155,380
<b>FUND BALANCE (DEFICIT)</b>								
Unreserved .....	535	87,142	32,723	524,636	2,686	1,042,889	3,303,500	1,123,003
Reserved for projects .....	-	-	-	-	-	-	-	-
Reserved for inventories .....	-	-	-	-	-	-	-	1,176,550
Total Fund Balance (Deficit) .....	535	87,142	32,723	524,636	2,686	1,042,889	3,303,500	2,299,553
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$ 535</u></b>	<b><u>\$219,032</u></b>	<b><u>\$ 32,832</u></b>	<b><u>\$784,275</u></b>	<b><u>\$ 2,686</u></b>	<b><u>\$1,863,261</u></b>	<b><u>\$3,303,500</u></b>	<b><u>\$4,454,933</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2007

	County Motor Fuel Tax Fund	Court Automation Fund	Court Security Fund	CDAP Loan Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund
<b>ASSETS</b>								
Cash and short-term investments .....	\$2,437,486	\$ -	\$ -	\$ -	\$296,220	\$ -	\$ 30,874	\$488,545
Receivables, net:								
Property taxes .....	-	-	-	-	-	-	-	-
Accrued interest .....	4,993	-	-	-	852	-	-	-
Governmental agencies .....	-	-	-	-	-	-	-	-
Other .....	231,561	-	-	-	163,435	-	-	26,526
Prepaid expenses .....	-	-	-	-	-	-	-	-
Due from other funds .....	-	241,454	61,726	-	-	246,882	14,410	166,612
Inventory .....	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$2,674,040</u></b>	<b><u>\$241,454</u></b>	<b><u>\$ 61,726</u></b>	<b><u>\$ -</u></b>	<b><u>\$460,507</u></b>	<b><u>\$246,882</u></b>	<b><u>\$ 45,284</u></b>	<b><u>\$681,683</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>								
<b>LIABILITIES</b>								
Accounts payable .....	\$ 12,934	\$ 11,922	\$ 14,246	\$ -	\$ -	\$ 11,007	\$ -	\$ 17,596
Accrued wages .....	28,923	-	-	-	-	1,163	-	1,944
Due to other funds .....	-	-	691,642	-	-	-	-	-
Accrued interest .....	-	-	-	-	-	-	-	-
Deferred property taxes .....	-	-	-	-	-	-	-	-
Deferred revenue .....	-	-	-	-	-	-	-	-
Total Liabilities .....	<u>41,857</u>	<u>11,922</u>	<u>705,888</u>	<u>-</u>	<u>-</u>	<u>12,170</u>	<u>-</u>	<u>19,540</u>
<b>FUND BALANCE (DEFICIT)</b>								
Unreserved .....	-	229,532	( 644,162)	-	460,507	234,712	45,284	662,143
Reserved for projects .....	2,632,183	-	-	-	-	-	-	-
Reserved for inventories .....	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit) .....	<u>2,632,183</u>	<u>229,532</u>	<u>( 644,162)</u>	<u>-</u>	<u>460,507</u>	<u>234,712</u>	<u>45,284</u>	<u>662,143</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$2,674,040</u></b>	<b><u>\$241,454</u></b>	<b><u>\$ 61,726</u></b>	<b><u>\$ -</u></b>	<b><u>\$460,507</u></b>	<b><u>\$246,882</u></b>	<b><u>\$ 45,284</u></b>	<b><u>\$681,683</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2007

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Long Range Planning Fund
<b>ASSETS</b>								
Cash and short-term investments .....	\$ -	\$ -	\$ 765,382	\$ -	\$ 24,826	\$ -	\$ 8,458	\$ 19,049
Receivables, net:								
Property taxes .....	-	-	-	463,848	-	-	-	-
Accrued interest .....	-	-	-	-	-	-	-	-
Governmental agencies .....	-	-	734,983	4,844	-	-	-	-
Other .....	-	24,418	-	-	-	-	-	-
Prepaid expenses .....	-	-	-	-	-	-	-	-
Due from other funds .....	-	-	-	-	13	-	246,272	-
Inventory .....	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$ -</u></b>	<b><u>\$ 24,418</u></b>	<b><u>\$1,500,365</u></b>	<b><u>\$ 468,692</u></b>	<b><u>\$ 24,839</u></b>	<b><u>\$ -</u></b>	<b><u>\$254,730</u></b>	<b><u>\$ 19,049</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>								
<b>LIABILITIES</b>								
Accounts payable .....	\$ -	\$ -	\$ 224	\$ 11,137	\$ -	\$ -	\$ 4,701	\$ -
Accrued wages .....	-	2,061	-	42,411	-	-	882	-
Due to other funds .....	14,410	166,612	-	2,296,146	-	75,083	-	-
Accrued interest .....	-	-	23,533	-	-	-	-	-
Deferred property taxes .....	-	-	-	463,848	-	-	-	-
Deferred revenue .....	-	-	-	-	-	-	-	-
Total Liabilities .....	<u>14,410</u>	<u>168,673</u>	<u>23,757</u>	<u>2,813,542</u>	<u>-</u>	<u>75,083</u>	<u>5,583</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT)</b>								
Unreserved .....	( 14,410)	( 144,255)	1,476,608	( 2,344,850)	24,839	( 75,083)	249,147	19,049
Reserved for projects .....	-	-	-	-	-	-	-	-
Reserved for inventories .....	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit) .....	<u>( 14,410)</u>	<u>( 144,255)</u>	<u>1,476,608</u>	<u>( 2,344,850)</u>	<u>24,839</u>	<u>( 75,083)</u>	<u>249,147</u>	<u>19,049</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$ -</u></b>	<b><u>\$ 24,418</u></b>	<b><u>\$1,500,365</u></b>	<b><u>\$ 468,692</u></b>	<b><u>\$ 24,839</u></b>	<b><u>\$ -</u></b>	<b><u>\$254,730</u></b>	<b><u>\$ 19,049</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2007

	Maintenance and Child Support Fund	Matching Fund	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund
<b>ASSETS</b>								
Cash and short-term investments .....	\$116,220	\$ -	\$ 45,549	\$ 17,779	\$110,450	\$179,944	\$ 48,202	\$ -
Receivables, net:								
Property taxes .....	-	1,292,138	-	-	-	-	-	-
Accrued interest .....	-	-	-	-	-	-	-	-
Governmental agencies .....	-	-	-	-	-	-	-	-
Other .....	-	-	-	-	-	-	-	-
Prepaid expenses .....	-	-	-	-	-	-	-	-
Due from other funds .....	-	1,313,236	75,083	-	-	-	-	633,972
Inventory .....	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$116,220</u></b>	<b><u>\$2,605,374</u></b>	<b><u>\$120,632</u></b>	<b><u>\$ 17,779</u></b>	<b><u>\$110,450</u></b>	<b><u>\$179,944</u></b>	<b><u>\$ 48,202</u></b>	<b><u>\$633,972</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>								
<b>LIABILITIES</b>								
Accounts payable .....	\$ 159	\$ 44,355	\$ -	\$ -	\$ 310	\$ 1,075	\$ 2,160	\$ 13,606
Accrued wages .....	204	4,749	-	-	-	-	572	-
Due to other funds .....	278	-	-	-	-	-	-	-
Accrued interest .....	-	-	-	-	-	-	-	-
Deferred property taxes .....	-	1,292,138	-	-	-	-	-	-
Deferred revenue .....	-	-	-	-	-	-	-	-
Total Liabilities .....	<u>641</u>	<u>1,341,242</u>	<u>-</u>	<u>-</u>	<u>310</u>	<u>1,075</u>	<u>2,732</u>	<u>13,606</u>
<b>FUND BALANCE (DEFICIT)</b>								
Unreserved .....	115,579	1,264,132	120,632	17,779	110,140	178,869	45,470	620,366
Reserved for projects .....	-	-	-	-	-	-	-	-
Reserved for inventories .....	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit) .....	<u>115,579</u>	<u>1,264,132</u>	<u>120,632</u>	<u>17,779</u>	<u>110,140</u>	<u>178,869</u>	<u>45,470</u>	<u>620,366</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$116,220</u></b>	<b><u>\$2,605,374</u></b>	<b><u>\$120,632</u></b>	<b><u>\$ 17,779</u></b>	<b><u>\$110,450</u></b>	<b><u>\$179,944</u></b>	<b><u>\$ 48,202</u></b>	<b><u>\$633,972</u></b>

Sangamon County, Illinois  
**COMBINING BALANCE SHEET**  
**NONMAJOR FUNDS – SPECIAL REVENUE FUNDS**  
November 30, 2007

	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
<b>ASSETS</b>									
Cash and short-term investments .....	\$ 40,642	\$312,443	\$ 20,948	\$359,009	\$876,048	\$ 14,811	\$ -	\$ 73,345	\$ 8,403,002
Receivables, net:									
Property taxes .....	-	-	-	-	-	-	196,966	-	4,966,320
Accrued interest .....	-	444	-	-	-	88	-	-	6,377
Governmental agencies .....	-	-	-	-	117,618	-	-	-	989,857
Other .....	1,288	-	-	-	-	-	-	-	2,390,294
Prepaid expenses .....	-	-	-	-	-	-	-	-	6,400
Due from other funds .....	390,969	-	14,380	-	-	-	-	-	5,677,495
Inventory .....	-	-	-	-	-	-	-	-	1,176,550
<b>TOTAL ASSETS .....</b>	<b><u>\$432,899</u></b>	<b><u>\$312,887</u></b>	<b><u>\$ 35,328</u></b>	<b><u>\$359,009</u></b>	<b><u>\$993,666</u></b>	<b><u>\$ 14,899</u></b>	<b><u>\$196,966</u></b>	<b><u>\$ 73,345</u></b>	<b><u>\$23,616,295</u></b>
<u>Liabilities and Fund Balance (Deficit)</u>									
<b>LIABILITIES</b>									
Accounts payable .....	\$ 77,383	\$ -	\$ -	\$ -	\$ 27,551	\$ -	\$ -	\$ 12,791	\$ 325,782
Accrued wages .....	6,019	-	-	-	-	-	2,394	-	137,326
Due to other funds .....	-	-	-	-	-	-	14,494	-	3,266,322
Accrued interest .....	-	-	-	-	-	-	-	-	23,533
Deferred property taxes .....	-	-	-	-	-	-	196,966	-	4,966,320
Deferred revenue .....	-	-	-	-	-	-	-	-	237,736
Total Liabilities .....	<u>83,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,551</u>	<u>-</u>	<u>213,854</u>	<u>12,791</u>	<u>8,957,019</u>
<b>FUND BALANCE (DEFICIT)</b>									
Unreserved .....	349,497	312,887	35,328	359,009	-	14,899	( 16,888)	60,554	9,884,428
Reserved for projects .....	-	-	-	-	966,115	-	-	-	3,598,298
Reserved for inventories .....	-	-	-	-	-	-	-	-	1,176,550
Total Fund Balance (Deficit) .....	<u>349,497</u>	<u>312,887</u>	<u>35,328</u>	<u>359,009</u>	<u>966,115</u>	<u>14,899</u>	<u>( 16,888)</u>	<u>60,554</u>	<u>14,659,276</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT) .....</b>	<b><u>\$432,899</u></b>	<b><u>\$312,887</u></b>	<b><u>\$ 35,328</u></b>	<b><u>\$359,009</u></b>	<b><u>\$993,666</u></b>	<b><u>\$ 14,899</u></b>	<b><u>\$196,966</u></b>	<b><u>\$ 73,345</u></b>	<b><u>\$23,616,295</u></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, 2007

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Complex Fund	County Highway Fund
<b>REVENUES</b>								
Property taxes .....	\$ -	\$118,963	\$ -	\$ -	\$ -	\$ 797,375	\$ -	\$2,028,804
Fees, fines, and forfeitures .....	-	-	35,644	-	-	-	-	263,777
Other taxes .....	-	-	-	-	-	-	-	-
Intergovernmental .....	-	148,393	-	994,748	-	-	-	-
Intergovernmental – federal .....	-	101,230	-	2,181,285	-	-	-	166,814
Interest revenue .....	562	1,037	2,857	26,743	88	23,172	44,881	23,923
Other .....	-	9,604	-	218,791	-	186,762	1,943,066	-
<b>Total Revenues .....</b>	<b><u>562</u></b>	<b><u>379,227</u></b>	<b><u>38,501</u></b>	<b><u>3,421,567</u></b>	<b><u>88</u></b>	<b><u>1,007,309</u></b>	<b><u>1,987,947</u></b>	<b><u>2,483,318</u></b>
<b>EXPENDITURES</b>								
Current:								
General and administrative .....	49,234	-	5,778	-	-	-	-	-
Public safety .....	-	-	-	-	-	-	-	-
Judicial .....	-	-	-	-	-	-	-	-
Health and welfare .....	-	358,232	-	3,730,484	-	-	-	-
Highway and roads .....	-	-	-	-	-	454,565	-	2,220,086
Capital outlay .....	-	-	-	-	-	-	-	188,590
Debt service:								
Principal .....	-	-	-	-	-	-	-	41,971
Interest .....	-	-	-	-	-	-	-	1,917
<b>Total Expenditures .....</b>	<b><u>49,234</u></b>	<b><u>358,232</u></b>	<b><u>5,778</u></b>	<b><u>3,730,484</u></b>	<b><u>-</u></b>	<b><u>454,565</u></b>	<b><u>-</u></b>	<b><u>2,452,564</u></b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	( 48,672)	20,995	32,723	( 308,917)	88	552,744	1,987,947	30,754
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfer in .....	9,880	-	-	26,900	-	-	-	676,345
Transfer from component unit .....	-	-	-	687,396	-	-	-	-
Operating transfer out .....	-	( 15,000)	-	( 241,077)	-	( 21,855)	-	( 417,598)
Other .....	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses) .....</b>	<b><u>9,880</u></b>	<b><u>( 15,000)</u></b>	<b><u>-</u></b>	<b><u>473,219</u></b>	<b><u>-</u></b>	<b><u>( 21,855)</u></b>	<b><u>-</u></b>	<b><u>258,747</u></b>
<b>NET CHANGE IN FUND BALANCE .....</b>	<b>( 38,792)</b>	<b>5,995</b>	<b>32,723</b>	<b>164,302</b>	<b>88</b>	<b>530,889</b>	<b>1,987,947</b>	<b>289,501</b>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED .....</b>	<b><u>39,327</u></b>	<b><u>81,147</u></b>	<b><u>-</u></b>	<b><u>360,334</u></b>	<b><u>2,598</u></b>	<b><u>512,000</u></b>	<b><u>1,315,553</u></b>	<b><u>2,010,052</u></b>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<b><u>\$ 535</u></b>	<b><u>\$ 87,142</u></b>	<b><u>\$ 32,723</u></b>	<b><u>\$ 524,636</u></b>	<b><u>\$ 2,686</u></b>	<b><u>\$1,042,889</u></b>	<b><u>\$3,303,500</u></b>	<b><u>\$2,299,553</u></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, 2007

	County Motor Fuel Tax Fund	Court Automation Fund	Court Security Fund	CDAP Loan Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund
<b>REVENUES</b>								
Property taxes .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures .....	-	260,820	714,279	-	-	256,612	19,120	593,254
Other taxes .....	3,591,199	-	-	-	-	-	-	-
Intergovernmental .....	-	-	-	-	-	-	-	-
Intergovernmental – federal .....	-	-	-	-	-	-	-	-
Interest revenue .....	108,823	6,045	-	1,265	16,920	5,765	1,637	16,026
Other .....	291,770	-	-	-	-	-	-	-
<b>Total Revenues .....</b>	<b><u>3,991,792</u></b>	<b><u>266,865</u></b>	<b><u>714,279</u></b>	<b><u>1,265</u></b>	<b><u>16,920</u></b>	<b><u>262,377</u></b>	<b><u>20,757</u></b>	<b><u>609,280</u></b>
<b>EXPENDITURES</b>								
Current:								
General and administrative .....	-	-	-	-	-	-	-	188,940
Public safety .....	-	-	705,716	-	-	-	20,352	-
Judicial .....	-	179,097	-	-	-	157,529	-	-
Health and welfare .....	-	-	-	-	-	-	-	-
Highway and roads .....	3,188,443	-	-	-	-	-	-	-
Capital outlay .....	160,208	71,466	-	-	-	-	-	-
Debt service:								
Principal .....	-	30,635	-	-	-	-	-	-
Interest .....	-	1,281	-	-	-	-	-	-
<b>Total Expenditures .....</b>	<b><u>3,348,651</u></b>	<b><u>282,479</u></b>	<b><u>705,716</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>157,529</u></b>	<b><u>20,352</u></b>	<b><u>188,940</u></b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	<u>643,141</u>	<u>( 15,614)</u>	<u>8,563</u>	<u>1,265</u>	<u>16,920</u>	<u>104,848</u>	<u>405</u>	<u>420,340</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfer in .....	48,749	-	-	-	56,601	-	-	-
Transfer from component unit .....	-	-	-	-	-	-	-	211,626
Operating transfer out .....	( 571,749)	-	-	( 26,900)	-	( 5,256)	-	( 122,832)
Other .....	-	53,123	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses) .....</b>	<b><u>( 523,000)</u></b>	<b><u>53,123</u></b>	<b><u>-</u></b>	<b><u>( 26,900)</u></b>	<b><u>56,601</u></b>	<b><u>( 5,256)</u></b>	<b><u>-</u></b>	<b><u>88,794</u></b>
<b>NET CHANGE IN FUND BALANCE .....</b>	<b>120,141</b>	<b>37,509</b>	<b>8,563</b>	<b>( 25,635)</b>	<b>73,521</b>	<b>99,592</b>	<b>405</b>	<b>509,134</b>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED .....</b>	<b><u>2,512,042</u></b>	<b><u>192,023</u></b>	<b><u>( 652,725)</u></b>	<b><u>25,635</u></b>	<b><u>386,986</u></b>	<b><u>135,120</u></b>	<b><u>44,879</u></b>	<b><u>153,009</u></b>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<b><u>\$2,632,183</u></b>	<b><u>\$229,532</u></b>	<b><u>(\$644,162)</u></b>	<b><u>\$ -</u></b>	<b><u>\$460,507</u></b>	<b><u>\$234,712</u></b>	<b><u>\$ 45,284</u></b>	<b><u>\$662,143</u></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, 2007

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Long Range Planning Fund
<b>REVENUES</b>								
Property taxes .....	\$ -	\$ -	\$ -	\$ 453,346	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures .....	-	-	36,240	220,952	1,600	-	127,077	-
Other taxes .....	-	-	-	-	-	-	-	-
Intergovernmental .....	-	-	1,116,261	616,918	-	-	-	-
Intergovernmental – federal .....	-	164,709	734,832	31,173	-	-	-	-
Interest revenue .....	-	-	20,597	-	788	-	8,458	957
Other .....	-	-	-	5,633	-	-	-	-
<b>Total Revenues .....</b>	<b>-</b>	<b>164,709</b>	<b>1,907,930</b>	<b>1,328,022</b>	<b>2,388</b>	<b>-</b>	<b>135,535</b>	<b>957</b>
<b>EXPENDITURES</b>								
Current:								
General and administrative .....	449	-	-	-	-	2,473	-	11,626
Public safety .....	-	168,046	597,155	-	-	-	-	-
Judicial .....	-	-	-	2,475,552	-	-	131,430	-
Health and welfare .....	-	-	-	-	-	-	-	-
Highway and roads .....	-	-	-	-	-	-	-	-
Capital outlay .....	-	-	-	-	-	-	-	-
Debt service:								
Principal .....	-	-	606,310	-	-	-	-	-
Interest .....	-	-	183,587	-	-	-	-	-
<b>Total Expenditures .....</b>	<b>449</b>	<b>168,046</b>	<b>1,387,052</b>	<b>2,475,552</b>	<b>-</b>	<b>2,473</b>	<b>131,430</b>	<b>11,626</b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	( 449)	( 3,337)	520,878	( 1,147,530)	2,388	( 2,473)	4,105	( 10,669)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfer in .....	-	-	1,000,000	1,037,888	-	-	-	-
Transfer from component unit .....	-	-	-	-	-	-	-	-
Operating transfer out .....	-	-	-	( 152,419)	-	-	-	-
Other .....	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses) .....</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>885,469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE .....</b>	<b>( 449)</b>	<b>( 3,337)</b>	<b>1,520,878</b>	<b>( 262,061)</b>	<b>2,388</b>	<b>( 2,473)</b>	<b>4,105</b>	<b>( 10,669)</b>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED .....</b>	<b>( 13,961)</b>	<b>( 140,918)</b>	<b>( 44,270)</b>	<b>( 2,082,789)</b>	<b>22,451</b>	<b>( 72,610)</b>	<b>245,042</b>	<b>29,718</b>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<b>(\$ 14,410)</b>	<b>(\$144,255)</b>	<b>\$1,476,608</b>	<b>(\$2,344,850)</b>	<b>\$ 24,839</b>	<b>(\$ 75,083)</b>	<b>\$249,147</b>	<b>\$ 19,049</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, 2007

	Maintenance and Child Support Fund	Matching Fund	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund
<b>REVENUES</b>								
Property taxes .....	\$ -	\$1,289,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures .....	94,799	-	27,420	38,849	139,256	32,413	257,394	183,546
Other taxes .....	-	-	-	-	-	-	-	-
Intergovernmental .....	-	-	-	-	-	-	-	-
Intergovernmental – federal .....	-	-	-	-	-	-	-	-
Interest revenue .....	3,041	24,851	4,100	512	693	5,405	744	19,764
Other .....	-	50,880	-	-	-	-	-	-
<b>Total Revenues .....</b>	<b>97,840</b>	<b>1,365,035</b>	<b>31,520</b>	<b>39,361</b>	<b>139,949</b>	<b>37,818</b>	<b>258,138</b>	<b>203,310</b>
<b>EXPENDITURES</b>								
Current:								
General and administrative .....	-	-	-	-	-	-	-	-
Public safety .....	-	-	32,440	6,281	40,084	16,465	262,477	128,413
Judicial .....	27,964	-	-	-	-	-	-	-
Health and welfare .....	-	-	-	-	-	-	-	-
Highway and roads .....	-	504,395	-	-	-	-	-	-
Capital outlay .....	-	63,766	-	19,100	-	-	-	-
Debt service:								
Principal .....	-	-	-	-	-	-	-	-
Interest .....	-	-	-	-	-	-	-	-
<b>Total Expenditures .....</b>	<b>27,964</b>	<b>568,161</b>	<b>32,440</b>	<b>25,381</b>	<b>40,084</b>	<b>16,465</b>	<b>262,477</b>	<b>128,413</b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	69,876	796,874	( 920)	13,980	99,865	21,353	( 4,339)	74,897
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfer in .....	-	71,748	-	-	-	-	-	-
Transfer from component unit .....	-	-	-	-	-	-	-	-
Operating transfer out .....	( 3,091)	( 30,815)	-	-	( 1,153)	-	( 1,879)	( 6,778)
Other .....	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses) .....</b>	<b>( 3,091)</b>	<b>40,933</b>	<b>-</b>	<b>-</b>	<b>( 1,153)</b>	<b>-</b>	<b>( 1,879)</b>	<b>( 6,778)</b>
<b>NET CHANGE IN FUND BALANCE .....</b>	<b>66,785</b>	<b>837,807</b>	<b>( 920)</b>	<b>13,980</b>	<b>98,712</b>	<b>21,353</b>	<b>( 6,218)</b>	<b>68,119</b>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED .....</b>	<b>48,794</b>	<b>426,325</b>	<b>121,552</b>	<b>3,799</b>	<b>11,428</b>	<b>157,516</b>	<b>51,688</b>	<b>552,247</b>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<b>\$115,579</b>	<b>\$1,264,132</b>	<b>\$120,632</b>	<b>\$ 17,779</b>	<b>\$110,140</b>	<b>\$178,869</b>	<b>\$ 45,470</b>	<b>\$620,366</b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS  
For The Year Ended November 30, 2007**

	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
<b>REVENUES</b>									
Property taxes .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$192,913	\$ -	\$ 4,880,705
Fees, fines, and forfeitures .....	269,500	-	8,523	50,544	-	-	-	40,126	3,671,745
Other taxes .....	-	-	-	-	1,559,904	-	-	-	5,151,103
Intergovernmental .....	-	-	-	-	-	265,000	-	-	3,141,320
Intergovernmental – federal .....	-	-	-	-	-	-	-	-	3,380,043
Interest revenue .....	14,874	14,571	957	10,804	40,650	1,748	-	2,457	455,715
Other .....	-	21	-	-	55	-	-	-	2,706,582
<b>Total Revenues .....</b>	<b>284,374</b>	<b>14,592</b>	<b>9,480</b>	<b>61,348</b>	<b>1,600,609</b>	<b>266,748</b>	<b>192,913</b>	<b>42,583</b>	<b>23,387,214</b>
<b>EXPENDITURES</b>									
Current:									
General and administrative .....	339,138	-	1,488	17,257	-	-	-	33,775	650,158
Public safety .....	-	-	-	-	-	-	-	-	1,977,429
Judicial .....	-	-	-	-	-	-	-	-	2,971,572
Health and welfare .....	-	-	-	-	-	-	152,603	-	4,241,319
Highway and roads .....	-	-	-	-	1,512,834	265,000	-	-	8,145,323
Capital outlay .....	-	-	-	-	-	-	-	-	503,130
Debt service:									
Principal .....	-	-	-	-	-	-	-	-	678,916
Interest .....	-	-	-	-	-	-	-	-	186,785
<b>Total Expenditures .....</b>	<b>339,138</b>	<b>-</b>	<b>1,488</b>	<b>17,257</b>	<b>1,512,834</b>	<b>265,000</b>	<b>152,603</b>	<b>33,775</b>	<b>19,354,632</b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) .....	( 54,764)	14,592	7,992	44,091	87,775	1,748	40,310	8,808	4,032,582
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfer in .....	-	171,989	-	-	-	-	-	-	3,100,100
Transfer from component unit .....	-	-	-	-	-	-	-	-	899,022
Operating transfer out .....	( 4,721)	( 151,433)	-	-	( 142,865)	-	( 38,861)	( 547)	( 1,956,829)
Other .....	-	-	-	-	-	-	-	-	53,123
<b>Total Other Financing Sources (Uses) .....</b>	<b>( 4,721)</b>	<b>20,556</b>	<b>-</b>	<b>-</b>	<b>( 142,865)</b>	<b>-</b>	<b>( 38,861)</b>	<b>( 547)</b>	<b>2,095,416</b>
<b>NET CHANGE IN FUND BALANCE .....</b>	<b>( 59,485)</b>	<b>35,148</b>	<b>7,992</b>	<b>44,091</b>	<b>( 55,090)</b>	<b>1,748</b>	<b>1,449</b>	<b>8,261</b>	<b>6,127,998</b>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED .....</b>	<b>408,982</b>	<b>277,739</b>	<b>27,336</b>	<b>314,918</b>	<b>1,021,205</b>	<b>13,151</b>	<b>( 18,337)</b>	<b>52,293</b>	<b>8,531,279</b>
<b>FUND BALANCE (DEFICIT), END OF YEAR .....</b>	<b>\$349,497</b>	<b>\$312,887</b>	<b>\$ 35,328</b>	<b>\$359,009</b>	<b>\$ 966,115</b>	<b>\$ 14,899</b>	<b>(\$ 16,888)</b>	<b>\$ 60,554</b>	<b>\$14,659,277</b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2007

	<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>	<u>Comp Analysis Fund</u>
<b>ASSETS</b>								
Cash and short-term investments .....	\$587,865	\$ 28,215	\$ 49,856	\$ 2,573	\$1,381,642	\$176,006	\$1,932,870	\$ 4,044
Investments .....	-	-	-	-	-	-	1,670,057	-
Receivables, net:								
Property taxes .....	-	-	-	-	-	-	-	-
Due from other funds .....	-	-	-	-	-	-	-	-
Other .....	-	-	-	-	-	-	80	-
<b>TOTAL ASSETS .....</b>	<b><u>\$587,865</u></b>	<b><u>\$ 28,215</u></b>	<b><u>\$ 49,856</u></b>	<b><u>\$ 2,573</u></b>	<b><u>\$1,381,642</u></b>	<b><u>\$176,006</u></b>	<b><u>\$3,603,007</u></b>	<b><u>\$ 4,044</u></b>
<b>LIABILITIES</b>								
Accounts payable .....	\$ -	\$ -	\$ -	\$ -	\$ 62,572	\$ -	\$ 399,495	\$ -
Bond deposits .....	-	-	-	-	-	-	2,674,895	-
Refunds and restitutions .....	-	-	-	-	-	-	82,355	-
Deferred property taxes .....	-	-	-	-	-	-	-	-
Deferred revenue .....	-	-	-	-	135,236	-	-	-
Due to other funds .....	-	-	-	-	-	5,872	446,262	-
Trust funds due other .....	<u>587,865</u>	<u>28,215</u>	<u>49,856</u>	<u>2,573</u>	<u>1,183,834</u>	<u>170,134</u>	<u>-</u>	<u>4,044</u>
<b>TOTAL LIABILITIES .....</b>	<b><u>\$587,865</u></b>	<b><u>\$ 28,215</u></b>	<b><u>\$ 49,856</u></b>	<b><u>\$ 2,573</u></b>	<b><u>\$1,381,642</u></b>	<b><u>\$176,006</u></b>	<b><u>\$3,603,007</u></b>	<b><u>\$ 4,044</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2007

	<u>Condemnations Fund</u>	<u>Extension Education Fund</u>	<u>Inheritance Tax Fund</u>	<u>Laketown SSA Fund</u>	<u>Payroll Clearing Fund</u>	<u>Real Estate Tax Overpayments Fund</u>	<u>Real Estate Tax In Error Fund</u>	<u>Real Estate Tax Objection Fund</u>
<b>ASSETS</b>								
Cash and short-term investments .....	\$ 28,000	\$216,587	\$1,024,438	\$ 10,979	\$579,959	\$220,696	\$500,000	\$601,886
Investments .....	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes .....	-	200,000	-	8,301	-	-	-	-
Due from other funds .....	-	-	-	-	10,304	-	-	-
Other .....	-	-	-	-	-	10,770	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$ 28,000</u></b>	<b><u>\$416,587</u></b>	<b><u>\$1,024,438</u></b>	<b><u>\$ 19,280</u></b>	<b><u>\$590,263</u></b>	<b><u>\$231,466</u></b>	<b><u>\$500,000</u></b>	<b><u>\$601,886</u></b>
<b>LIABILITIES</b>								
Accounts payable .....	\$ -	\$ -	\$ -	\$ -	\$590,263	\$ -	\$ -	\$ -
Bond deposits .....	-	-	-	-	-	-	-	-
Refunds and restitutions .....	-	-	-	-	-	-	-	-
Deferred property taxes .....	-	200,000	-	8,301	-	-	-	-
Deferred revenue .....	-	-	-	-	-	-	-	-
Due to other funds .....	-	-	-	-	-	-	-	-
Trust funds due other .....	<u>28,000</u>	<u>216,587</u>	<u>1,024,438</u>	<u>10,979</u>	-	<u>231,466</u>	<u>500,000</u>	<u>601,886</u>
<b>TOTAL LIABILITIES .....</b>	<b><u>\$ 28,000</u></b>	<b><u>\$416,587</u></b>	<b><u>\$1,024,438</u></b>	<b><u>\$ 19,280</u></b>	<b><u>\$590,263</u></b>	<b><u>\$231,466</u></b>	<b><u>\$500,000</u></b>	<b><u>\$601,886</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
 November 30, 2007

	<u>Regional Office of Education Fund</u>	<u>Rescue Squad Fund</u>	<u>RHSP Surcharge Fund</u>	<u>Sherriff Foreclosure Sale Fund</u>	<u>Sheriff Honor Guard Fund</u>	<u>Sheriff Tac Team Fund</u>	<u>Sheriff Prisoner Welfare Fund</u>	<u>Sheriff Crime Prevention Fund</u>
<b>ASSETS</b>								
Cash and short-term investments .....	\$1,481,396	\$ 11,770	\$ 23,418	\$ 77,410	\$ 6,207	\$ 43,106	\$249,466	\$ 4,679
Investments .....	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes .....	-	-	-	-	-	-	-	-
Due from other funds .....	-	-	-	-	-	-	-	-
Other .....	-	-	675	-	-	-	-	-
<b>TOTAL ASSETS .....</b>	<b><u>\$1,481,396</u></b>	<b><u>\$11,770</u></b>	<b><u>\$ 24,093</u></b>	<b><u>\$ 77,410</u></b>	<b><u>\$ 6,207</u></b>	<b><u>\$ 43,106</u></b>	<b><u>\$249,466</u></b>	<b><u>\$ 4,679</u></b>
<b>LIABILITIES</b>								
Accounts payable .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits .....	-	-	-	-	-	-	-	-
Refunds and restitutions .....	-	-	-	-	-	-	-	-
Deferred property taxes .....	-	-	-	-	-	-	-	-
Deferred revenue .....	-	-	-	-	-	-	-	-
Due to other funds .....	-	-	-	-	-	-	-	-
Trust funds due other .....	<u>1,481,396</u>	<u>11,770</u>	<u>24,093</u>	<u>77,410</u>	<u>6,207</u>	<u>43,106</u>	<u>249,466</u>	<u>4,679</u>
<b>TOTAL LIABILITIES .....</b>	<b><u>\$1,481,396</u></b>	<b><u>\$ 11,770</u></b>	<b><u>\$ 24,093</u></b>	<b><u>\$ 77,410</u></b>	<b><u>\$ 6,207</u></b>	<b><u>\$ 43,106</u></b>	<b><u>\$249,466</u></b>	<b><u>\$ 4,679</u></b>

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
November 30, 2007

	Sheriff Refuse to be Victim Fund	Citizen's Police Academy Fund	Sheriff's K-9 Fund	Sheriff Out of County Bond Fund	Sheriff Shoes for Kids Fund	Sheriff Soda Fund	Tax Redemptions Fund	Unknown Heirs Fund	Total
<b>ASSETS</b>									
Cash and short-term investments .....	\$ 111	\$ 1,935	\$ 4,181	\$ 6	\$ 11,118	\$ 775	\$296,097	\$ 30,937	\$ 9,588,228
Investments .....	-	-	-	-	-	-	-	-	1,670,057
Receivables, net:									
Property taxes .....	-	-	-	-	-	-	-	-	208,301
Due from other funds .....	-	-	-	-	-	13,578	-	-	23,882
Other .....	-	-	-	-	-	-	-	-	11,525
<b>TOTAL ASSETS .....</b>	<b><u>\$ 111</u></b>	<b><u>\$ 1,935</u></b>	<b><u>\$ 4,181</u></b>	<b><u>\$ 6</u></b>	<b><u>\$ 11,118</u></b>	<b><u>\$ 14,353</u></b>	<b><u>\$296,097</u></b>	<b><u>\$ 30,937</u></b>	<b><u>\$11,501,993</u></b>
<b>LIABILITIES</b>									
Accounts payable .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$202,922	\$ -	\$ 1,255,252
Bond deposits .....	-	-	-	-	-	-	-	-	2,674,895
Refunds and restitutions .....	-	-	-	-	-	-	-	-	82,355
Deferred property taxes .....	-	-	-	-	-	-	-	-	208,301
Deferred revenue .....	-	-	-	-	-	-	-	-	135,236
Due to other funds .....	-	-	-	-	-	-	-	-	452,134
Trust funds due other .....	<u>111</u>	<u>1,935</u>	<u>4,181</u>	<u>6</u>	<u>11,118</u>	<u>14,353</u>	<u>93,175</u>	<u>30,937</u>	<u>6,693,820</u>
<b>TOTAL LIABILITIES .....</b>	<b><u>\$ 111</u></b>	<b><u>\$ 1,935</u></b>	<b><u>\$ 4,181</u></b>	<b><u>\$ 6</u></b>	<b><u>\$ 11,118</u></b>	<b><u>\$ 14,353</u></b>	<b><u>\$296,097</u></b>	<b><u>\$ 30,937</u></b>	<b><u>\$11,501,993</u></b>

Sangamon County, Illinois  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES –**  
**COMPONENT UNITS**  
November 30, 2007

Schedule 12

	<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.....	\$2,921,959	\$ 190,079	\$ 11,654	\$3,123,692
Other receivables .....	402,871	99,999	210,806	713,676
Prepaid expenses .....	46,397	-	-	46,397
Capital assets, net .....	<u>4,393,173</u>	<u>-</u>	<u>-</u>	<u>4,393,173</u>
 Total Assets.....	 <u>\$7,764,400</u>	 <u>\$ 290,078</u>	 <u>\$ 222,460</u>	 <u>\$8,276,938</u>
 <u>Liabilities and Net Assets</u>				
<b>LIABILITIES</b>				
Accounts payable.....	\$ 20,501	\$ 13,857	\$ 169,749	\$ 204,107
Other liabilities .....	41,348	45,070	11,184	97,602
Due to primary government.....	-	229	22,890	23,119
Deferred revenue .....	<u>-</u>	<u>1,250</u>	<u>6,130</u>	<u>7,380</u>
 Total Liabilities.....	 <u>61,849</u>	 <u>60,406</u>	 <u>209,953</u>	 <u>332,208</u>
 <b>NET ASSETS</b>				
Unrestricted .....	3,309,378	229,672	12,507	3,551,557
Invested in capital assets, net of debt .....	<u>4,393,173</u>	<u>-</u>	<u>-</u>	<u>4,393,173</u>
 Total Net Assets.....	 <u>\$7,702,551</u>	 <u>\$ 229,672</u>	 <u>\$ 12,507</u>	 <u>\$7,944,730</u>

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

Schedule 13

For The Year Ended November 30, 2007

	<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.....	\$1,901,814	\$ 245,993	\$ -	\$2,147,807
Intergovernmental.....	-	-	33,716	33,716
Intergovernmental – federal .....	563	267,144	2,893,900	3,161,607
Interest revenue .....	<u>155,727</u>	<u>1,877</u>	<u>4,400</u>	<u>162,004</u>
 Total Revenues.....	 <u>2,058,104</u>	 <u>515,014</u>	 <u>2,932,016</u>	 <u>5,505,134</u>
<b>EXPENDITURES</b>				
Current:				
General and administrative .....	-	-	2,213,628	2,213,628
Public safety.....	1,443,202	-	-	1,443,202
Highways and roads.....	-	621,941	-	621,941
Depreciation .....	<u>453,820</u>	<u>-</u>	<u>-</u>	<u>453,820</u>
 Total Expenses .....	 <u>1,897,022</u>	 <u>621,941</u>	 <u>2,213,628</u>	 <u>4,732,591</u>
 Excess (Deficiency) Of Revenues Over Expenses Before Other Financing Sources (Uses) .....	 <u>161,082</u>	 ( <u>106,927</u> )	 <u>718,388</u>	 <u>772,543</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from primary government .....	-	347,000	-	347,000
Transfer to primary government.....	( <u>333,740</u> )	( <u>144,088</u> )	( <u>687,396</u> )	( <u>1,165,224</u> )
 Total Other Financing Sources (Uses)....	 ( <u>333,740</u> )	 <u>202,912</u>	 ( <u>687,396</u> )	 ( <u>818,224</u> )
 Excess (Deficiency) Of Revenues Over Expenses and Other Financing Sources (Uses) .....	 ( 172,658)	95,985	30,992	( 45,681)
<b>NET ASSETS (DEFICIT), BEGINNING OF YEAR, AS RESTATED.....</b>				
	<u>7,875,209</u>	<u>133,687</u>	( <u>18,485</u> )	<u>7,990,411</u>
<b>NET ASSETS, END OF YEAR .....</b>	<b><u>\$7,702,551</u></b>	<b><u>\$ 229,672</u></b>	<b><u>\$ 12,507</u></b>	<b><u>\$7,944,730</u></b>