

**UNION COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
November 30, 2011**

**TANNER MARLO CPAs INC.
509 ½ EAST DEYOUNG STREET
MARION, ILLINOIS 62959**

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Union County
County Courthouse
Jonesboro, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for Union County, Illinois, as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These basic financial statements are the responsibility of Union County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of the Union County Emergency Telephone System Board, which represents a significant portion of the County's Proprietary type funds. Those financial statements were audited by other auditors, whose reports have been furnished to us, and in our opinion, insofar as it relates to the amounts included for the 911 Fund, is based on the report of other auditors.

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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic 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 and the report of other auditors provides a reasonable basis for our opinion.

As discussed in Note A, Union County prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, based on our audit and the report of other auditors, the basic financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each

major fund, and the aggregate remaining fund information of Union County, Illinois as of November 30, 2011, and the respective changes in cash basis financial position thereof for the year ended in conformity with the basis of cash receipts and disbursements.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2012 and reissued July 31, 2013 on our consideration of Union County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Union County, Illinois taken as a whole. The other supplementary information as listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Union County, Illinois. Such information has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, in our opinion based on our audit and the report of other auditors is fairly stated in all material respects in relation to the basic financial statements taken as a whole on the cash basis of accounting.

The required supplementary information, as listed in the accompanying table of contents, including Management's Discussion and Analysis and the General Fund Budgetary Comparison Schedule, is not a required part of the basic financial statements, but is supplementary information required by Governmental Accounting Standards Board. We and other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it.



TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
Marion, IL 62959

May 28, 2012



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

Union County Board of Commissioners
Courthouse
Jonesboro, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of and for the year ended November 30, 2011, which collectively comprises Union County, Illinois' basic financial statements and have issued our report thereon dated May 28, 2012 and reissued on July 31, 2013 to include certain changes to the fund financial statements.. 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.

Compliance

As part of obtaining reasonable assurance about whether Union County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Union County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material

weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be

detected within a timely period by employees in the normal course of performing their assigned functions. Reportable conditions are described in the accompanying schedule.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information of the County Board, management, the oversight audit agency and other audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Tanner Marlo". The signature is written in a cursive, flowing style.

TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
Marion, IL 62959

May 28, 2012

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2011**

MATERIAL WEAKNESSES:

No matters are reportable.

SIGNIFICANT DEFICIENCIES:

No matters are reportable.

OTHER MATTERS:

Prior Year Comments

Audit Adjustments

During the course of an audit engagement, an auditor will propose adjustments of financial statement amounts. Management evaluates our proposals and records those adjustments, which, in their judgment, are required to prevent the financial statements from being misstated. During our audit we noted audit adjustments from the prior year were not posted to the County's books. In order to correct fund balances for some funds, these adjustments had to be recorded again in fiscal year 2011.

We will be working with management in the coming year to resolve this issue and assist in recording these adjustments.

Outstanding Checks

During our audit we noted several checks that had been outstanding for more than six months. Outstanding checks greater than 180 days old are no longer valid and should be removed from the list of outstanding checks. The State of Illinois has escheat laws that govern the disposition of unclaimed property.

We recommend the Board of Commissioners consult with the States Attorney's office to determine the proper disposition of the old checks. In addition, the Board should develop a policy going forward to address checks that become old and no longer valid.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2011**

Current Year Comments

Due to/Due from General Fund

Several years ago, the General Fund borrowed funds from the Liability Insurance fund. The transaction was recorded as an inter-fund borrowing and due to/from accounts were setup on the books and records. The county has created a program to pay back interfund borrowing on a two year plan. We recommend that the Board of Commissioners adhere to a strict payback plan to resolve this transaction.

Tax Levy and Appropriation Allocations

The tax levy for the County has allocations to restricted funds which may need to be redistributed for better cost matching of services. We recommend a review of the tax levy and appropriation to match revenues generated to costs incurred and evaluate on an annual basis with the states attorney, Board of Commissioners, and county auditor prior to levy.

Management Discussion and Analysis

As management of Union County, we offer readers of Union County's financial statements this narrative overview and analysis of the financial activities of Union County for the fiscal year ending November 30, 2011.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2011**

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Union County's basic financial statements. Union County's basic financial statements: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Union County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of Union County's finance assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Union County is improving or deteriorating.

The statement of activities presents information showing how the government's assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change that occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal period (e.g., uncollected taxes and earned but unused sick day and vacation leave).

Both of the government-wide financial statements distinguish functions of Union County that are principally supported by taxes and intergovernment revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities of Union County include general government, public safety, roads and bridges. The business-type activities of Union County include an Ambulance Service and 9-1-1. The government-wide financial statement can be found attached to this report.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2011**

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Union County, like other county, state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Union County can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

Government Funds

Government funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Union County maintains individual government funds. Information is presented separately in the governmental fund balance sheets and in the governmental fund statement of revenue and expenditures, and changes in fund balance.

Union County adopts an annual appropriated budget for the General fund, County highway funds Municipal Retirement & Social Security, Southern Seven Health Department and Mental Health, Tuberculosis, County Ambulance, Cemetery fund, Liability Insurance & Unemployment Compensation, General Assistance, Co-Operative Extension, Law Library, County Tourism County Hotel/Motel tax and Public Safety. A budgetary comparison statement is provided to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found attached with this report.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2011**

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The basic fiduciary fund financial statements are attached as a part of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found attached with this report.

Contact and Requests

This financial report is designed to provide a general overview of Union County's finances for all those with an interest in the government's finances. Question concerning any of the information provided in this report or request for additional financial information should be addressed to the Union County Commissioners, 309 W. Market St. Room 100, Jonesboro, Illinois 62952.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS- CASH BASIS
November 30, 2011

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 15,109,700	\$ 941,073	\$ 16,050,773
Stamps on hand	12,000	-	12,000
Loans receivable	132,418	-	132,418
Due from other funds	465,000	-	465,000
	<u>465,000</u>	<u>-</u>	<u>465,000</u>
Total Assets	<u><u>\$ 15,719,118</u></u>	<u><u>\$ 941,073</u></u>	<u><u>\$ 16,660,191</u></u>
Liabilities:			
Due to other funds	\$ 465,000	\$ -	\$ 465,000
General obligation bond	16,740,000	-	16,740,000
	<u>16,740,000</u>	<u>-</u>	<u>16,740,000</u>
Total Liabilities	<u>17,205,000</u>	<u>-</u>	<u>17,205,000</u>
Net Assets:			
Restricted for:			
Inventory	12,000	-	12,000
Revolving loan fund	218,798	-	218,798
Debt Service	12,769,796	-	12,769,796
Unrestricted	(14,486,476)	941,073	(13,545,403)
	<u>(14,486,476)</u>	<u>941,073</u>	<u>(13,545,403)</u>
Total Net Assets	<u><u>\$ (1,485,882)</u></u>	<u><u>\$ 941,073</u></u>	<u><u>\$ (544,809)</u></u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES-CASH BASIS
For the Year Ended November 30, 2011

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges For Services	Grants	Governmental Activities	Business-type Activities	Total
Government Activities						
Governmental Activities						
General Government	\$ (1,327,979)	\$ 655,632	\$ -	\$ (672,347)	\$ -	\$ (672,347)
Highways and streets	(2,198,066)	602,125	-	(1,595,941)	-	(1,595,941)
Public safety and judiciary	(2,414,976)	123,878	58,662	(2,232,436)	-	(2,232,436)
Health and welfare	(70,796)	-	-	(70,796)	-	(70,796)
Other	(651,096)	22,642	-	(628,454)	-	(628,454)
Debt Service	(2,072,149)	-	-	(2,072,149)	-	(2,072,149)
Total Governmental Activities	<u>(8,735,062)</u>	<u>1,404,277</u>	<u>58,662</u>	<u>(7,272,123)</u>	<u>-</u>	<u>(7,272,123)</u>
Business-Type Activities						
Ambulance	(891,728)	645,373	-	-	(246,355)	(246,355)
911	(316,255)	289,907	-	-	(26,348)	(26,348)
Animal Control	(58,417)	51,145	-	-	(7,272)	(7,272)
Total Business-Type Activities	<u>(1,266,400)</u>	<u>986,425</u>	<u>-</u>	<u>-</u>	<u>(279,975)</u>	<u>(279,975)</u>
Total Government Activities	<u>\$ (10,001,462)</u>	<u>\$ 2,390,702</u>	<u>\$ 58,662</u>	<u>\$ (7,272,123)</u>	<u>\$ (279,975)</u>	<u>\$ (7,552,098)</u>
General Revenues						
Public safety tax				\$ 1,291,914	\$ -	\$ 1,291,914
Property and replacement taxes				1,126,977	110,610	1,237,587
Sales, service and utility taxes				513,832	-	513,832
Motor fuel tax				796,636	-	796,636
State income tax				820,543	-	820,543
Interest income				33,594	20,148	53,742
Other receipts and reimbursements				841,432	120	841,552
Transfers				-	-	-
Total General Revenues				<u>5,424,928</u>	<u>130,878</u>	<u>5,555,806</u>
Change in Net Assets				(1,847,195)	(149,097)	(1,996,292)
Net Assets - Beginning of Year				361,313	1,090,170	1,451,483
Net Assets - End of Year				<u>\$ (1,485,882)</u>	<u>\$ 941,073</u>	<u>\$ (544,809)</u>

The notes to the financial statements are an integral part of this statement.

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
GOVERNMENTAL FUNDS
November 30,2011

	General	Liability Insurance	County Highway	Revolving Loan Fund	Other Governmental Funds	Totals
ASSETS						
Cash and cash equivalents	\$ 56,669	\$ 616,107	\$ 105,638	\$ 86,380	\$ 14,244,906	\$ 15,109,700
Stamps on hand	12,000	-	-	-	-	12,000
Loans receivable	-	-	-	132,418	-	132,418
Due from other funds	-	465,000	-	-	-	465,000
Total Assets	\$ 68,669	\$ 1,081,107	\$ 105,638	\$ 218,798	\$ 14,244,906	\$ 15,719,118
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ 465,000
Total Liabilities	465,000	-	-	-	-	465,000
Fund balances (Deficit):						
Reserved for inventory	12,000	-	-	-	-	12,000
Reserved for revolving loan fund	-	-	-	218,798	-	218,798
Reserved for debt service	-	-	-	-	12,769,796	12,769,796
Unreserved reported in:						
General Fund	(408,331)	-	-	-	-	(408,331)
Special revenue funds	-	1,081,107	105,638	-	1,475,110	2,661,855
Total Fund Balances	(396,331)	1,081,107	105,638	218,798	14,244,906	15,254,118
Total Liabilities and Fund Balances	\$ 68,669	\$ 1,081,107	\$ 105,638	\$ 218,798	\$ 14,244,906	\$ 15,719,118
Reconciliation to Statement of Net Assets:						
Total fund balance for governmental funds						\$ 15,254,118
Amounts reported for governmental activities in the statement of net assets are different because:						
Liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.						(16,740,000)
Net assets of governmental activities						\$ (1,485,882)

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
GOVERNMENTAL FUNDS
November 30, 2011

	General	Liability Insurance	County Highway	Revolving Loan Fund	Other Governmental Funds	Totals
Revenues:						
Public safety tax	\$ -	\$ -	\$ -	\$ -	\$ 1,291,914	\$ 1,291,914
Property and replacement taxes	716,166	10,737	49,748	-	350,326	1,126,977
County share of Illinois income tax	820,543	-	-	-	-	820,543
County share of sales tax	513,832	-	-	-	-	513,832
Salary reimbursements	158,097	-	-	-	159,245	317,342
Intergovernmental revenue	-	-	-	-	98,873	98,873
Service fee, fines, licenses and commissions	615,254	-	67,475	-	186,898	869,627
Interest income	3,603	4,455	438	15,296	9,802	33,594
Equipment rental	-	-	534,650	-	-	534,650
Motor fuel tax allotments	-	-	-	-	796,636	796,636
Grants and entitlements	-	-	-	-	58,662	58,662
Other receipts and reimbursements	192,273	-	59,940	-	173,004	425,217
Total Revenues	<u>3,019,768</u>	<u>15,192</u>	<u>712,251</u>	<u>15,296</u>	<u>3,125,360</u>	<u>6,887,867</u>
Expenditures:						
General government	1,305,759	-	-	-	47,952	1,353,711
Public safety	935,509	-	-	-	464,795	1,400,304
Corrections	116,910	-	-	-	-	116,910
Judiciary and legal	740,835	-	-	-	156,927	897,762
Health and wellness	-	-	-	-	70,796	70,796
Highways and streets	-	-	758,155	-	1,439,911	2,198,066
Other expenditures and reimbursements	-	160,204	-	-	2,563,041	2,723,245
Total Expenditures	<u>3,099,013</u>	<u>160,204</u>	<u>758,155</u>	<u>-</u>	<u>4,743,422</u>	<u>8,760,794</u>
Excess(Deficiency) of Revenues Over Expenditures	<u>(79,245)</u>	<u>(145,012)</u>	<u>(45,904)</u>	<u>15,296</u>	<u>(1,618,062)</u>	<u>(1,872,927)</u>
Other Financing Sources(Uses):						
Bond proceeds	-	-	-	-	14,430,000	14,430,000
Repayment of debt	-	-	-	-	(1,023,233)	(1,023,233)
Transfers in	-	-	63,418	-	78,458	141,876
Transfers out	(72,707)	-	(46,050)	-	(23,119)	(141,876)
Total Other Financing Sources(Uses)	<u>(72,707)</u>	<u>-</u>	<u>17,368</u>	<u>-</u>	<u>13,462,106</u>	<u>13,406,767</u>
NET CHANGE IN FUND BALANCES	(151,952)	(145,012)	(28,536)	15,296	11,844,044	11,533,840
FUND BALANCES(deficit), BEGINNING OF YEAR	(244,379)	1,226,119	134,174	203,502	2,400,862	3,720,278
FUND BALANCES(deficit), END OF YEAR	<u>\$ (396,331)</u>	<u>\$ 1,081,107</u>	<u>\$ 105,638</u>	<u>\$ 218,798</u>	<u>\$ 14,244,906</u>	<u>\$ 15,254,118</u>
Reconciliation to change in net assets:						
Net change in fund balance for governmental funds						\$ (1,872,927)
Amounts reported for governmental activities in the statement of activities are different because:						
Net activity in long term debt						<u>25,732</u>
Change in net assets of governmental activities						<u>\$ (1,847,195)</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS- CASH BASIS
PROPRIETARY FUNDS
November 30, 2011

	<u>Major</u>	<u>Non-Major</u>		
	Ambulance	Animal		
	Fund	Control	Total	
	<u>911 Fund</u>			
ASSETS:				
Current Assets:				
Cash and cash equivalents	\$ 324,608	\$ 612,281	\$ 4,184	\$ 941,073
Total Assets	<u>\$ 324,608</u>	<u>\$ 612,281</u>	<u>\$ 4,184</u>	<u>\$ 941,073</u>
NET ASSETS				
Unrestricted	<u>\$ 324,608</u>	<u>\$ 612,281</u>	<u>\$ 4,184</u>	<u>\$ 941,073</u>
Total Net Assets	<u><u>\$ 324,608</u></u>	<u><u>\$ 612,281</u></u>	<u><u>\$ 4,184</u></u>	<u><u>\$ 941,073</u></u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
November 30, 2011

	Major		Non-Major	Total
	Ambulance Fund	911 Fund	Animal Control	
Operating Revenues				
Charges for services	\$ 645,373	\$ 289,907	\$ 51,145	\$ 986,425
Property and replacement taxes	110,610		-	110,610
Other receipts and reimbursements	-		120	120
Total Operating Revenues	<u>755,983</u>	<u>289,907</u>	<u>51,265</u>	<u>1,097,155</u>
Operating Expenses:				
Salaries	586,035	171,613	36,820	794,468
Fringe benefits	87,922	-	-	87,922
Telephone	-	55,287	2,251	57,538
Utilities	20,341	-	3,520	23,861
Supplies	39,357	9,813	7,684	56,854
Office expense	4,715	-	64	4,779
Travel	1,329	-	89	1,418
Maintenance and repairs	54,218	45,181	5,821	105,220
Equipment	90,366	12,750	1,228	104,344
Miscellaneous	7,445	21,611	940	29,996
Total Operating Expenses	<u>891,728</u>	<u>316,255</u>	<u>58,417</u>	<u>1,266,400</u>
Operating Income (Loss)	<u>(135,745)</u>	<u>(26,348)</u>	<u>(7,152)</u>	<u>(169,245)</u>
Nonoperating Revenues				
Interest income	<u>2,887</u>	<u>17,211</u>	<u>50</u>	<u>20,148</u>
Total Nonoperating Revenues	<u>2,887</u>	<u>17,211</u>	<u>50</u>	<u>20,148</u>
Net Income(Loss) Before Contributions and Transfers	<u>(132,858)</u>	<u>(9,137)</u>	<u>(7,102)</u>	<u>(149,097)</u>
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	<u>(132,858)</u>	<u>(9,137)</u>	<u>(7,102)</u>	<u>(149,097)</u>
Total net assets-beginning	<u>457,466</u>	<u>621,418</u>	<u>11,286</u>	<u>1,090,170</u>
Total net assets-ending	<u>\$ 324,608</u>	<u>\$ 612,281</u>	<u>\$ 4,184</u>	<u>\$ 941,073</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-CASH BASIS
AGENCY FUNDS
November 30, 2011

	Circuit Clerk Bond Fund	General Assistance Earnfare	Total
Assets:			
Cash and cash equivalents	\$ 371,191	\$ 26,895	\$ 398,086
Total Assets	<u>\$ 371,191</u>	<u>\$ 26,895</u>	<u>\$ 398,086</u>
Liabilities:			
Escrow liability	\$ 371,191	\$ -	\$ 371,191
Due to General Assistance Program	<u>-</u>	<u>14,312</u>	<u>14,312</u>
Total Liabilities	<u>371,191</u>	<u>14,312</u>	<u>385,503</u>
Net Assets	<u>\$ -</u>	<u>\$ 12,583</u>	<u>\$ 12,583</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note A.3, these financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

1. Reporting Entity

Union County operates under a Board of County Commissioners form of government and provides the following services: public safety, highways and streets, education, judiciary, corrections, health and social services, county improvements, and general administrative services. The County, for financial purposes, includes all of the funds relevant to the operations of Union County. The County is considered to be a primary government pursuant to GASB Statement 14 since it is legally separate and fiscally independent. The County has no component units which are legally separate entities from the County for which the County is financially accountable or whose relationship with the County is such that exclusion would cause the County's statements to be misleading or incomplete.

2. Basis of Presentation-Fund Accounting

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the County as a whole. They include all funds of the County except for fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

Fund Financial Statements

Fund financial statements of the County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary categories. The County's fiduciary funds are presented separately. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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

The funds of the County are described below:

Governmental Funds

General Fund

The General Fund is the operating fund of the County and is always classified as a major fund. It is established to account for all financial resources except those required to be accounted for in another fund. General tax receipts and other sources of receipts used to finance the fundamental operations of the County are included in this fund.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources other than special assessments, expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from the Enterprise Funds.

Fiduciary Funds

These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of governments. These funds are as follows:

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity.

Proprietary Funds

These funds account for operations that are organized to be self-supporting through user charges. The government applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations. The following is the County's proprietary fund:

Enterprise Funds

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that costs of providing services to the general public on a counting basis be recovered through user charges/

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and how they are reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County maintains its accounting records for all funds on the cash basis. Accordingly, revenue is recognized and recorded when cash is received and expenditures are recognized and recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. This differs from the generally accepted accounting principles of recording revenues and expenditures of Governmental Funds when they become measurable and available, and when the related liabilities is incurred.

4. Budgets and Budgetary Accounting

The County's budget is prepared so that each fund's budgeted revenue received and expenditures disbursed can be compared to the actual revenue received and expenditures disbursed.

Total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to November 15, a proposed operating budget for the fiscal year commencing the following December 1, is submitted to the County Board. The operating budget includes proposed expenditures and the means of financing them.
2. The Budget is made available for the public inspection for fifteen days prior to final action thereon.
3. Prior to December 1, the budget is formally approved by the Board action.
4. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
5. Budgets for the General and Special Revenue Funds are adopted on the cash basis of accounting.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

5. Cash and Cash Equivalents

For purposes of the statement of cash flows of the enterprise fund, the County considers all cash and certificates of deposit to be cash and cash equivalents.

6. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

7. Property and Equipment

The County does not capitalize fixed assets and does not maintain fixed asset records. Assets are expended when purchased.

8. Encumbrances

The County does not maintain information concerning encumbrances. Therefore, no amounts for encumbrances are reported in the financial statements.

9. Accumulated Unpaid Vacation and Sick Pay

Most County Employees are covered under a union contract and are entitled to certain compensated absences based on their employment contract. These compensated absences do accumulate if not used by the employee in the year ended. Upon termination, employees are compensated for unused vacation pay. As a result of the use of cash basis accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

10. Estimates

The preparation of financial statements in conformity with the United States generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

11. Differences from GAAP

As discussed in Note A.2, the County reports both the government-wide and fund financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

NOTE B-PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passed by the Commissioners on November 28, 2010. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments in December and February. The County receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are not recognized as revenue until they are received.

NOTE C-DEPOSITS AND INVESTMENTS

Authorized Deposits and Investments

Illinois Compiled Statutes authorize the County to invest in interest bearing savings accounts, certificates of deposit and time deposits, shares or other forms of securities legally insurable by savings and loan associates, bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America, and short term discount obligations of the Federal National Mortgage Association.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

Deposits

At November 30, 2011 the carrying amount of the County's deposits with financial institutions was \$16,050,773 and the bank balance was \$16,100,199.

Custodial Credit Risk-Custodial risk is the risk that in the event of a bank failure, the County's deposits may not be returned to the County. Due to the nature of the certificates of deposit, they are included as deposit balances on the balance sheet. As of November 30, 2011, the County has no uninsured/uncollateralized deposits.

At November 30, 2011, of the bank balance of \$16,100,199, \$1,913,211 was covered by federal depository insurance, \$14,186,988 was collateralized by pledged bank assets in the County's name, and no funds were left uninsured/uncollateralized.

Investments

As of November 30, 2011, the County had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>6-12 Months</u>	<u>1-3 Years</u>
Certificates of deposit	<u>\$9,900,000</u>	<u>\$9,000,000</u>	<u>\$900,000</u>

Interest Rate Risk-Interest rate risk is the risk that the fair value of an investment will decline as interest increases. The County's investment policy is described in the paragraph below. Due to the County's type of investments at November 30, 2011, certificates of deposits, interest rate risk is not significant.

Credit Risk-Credit risk is the risk that the financial counter party will fail to meet its defined obligations. State statutes authorize the County to invest only in direct obligations of the U.S. Governments or its agencies; direct obligations of any financial institution that is insured by the Federal Deposit Insurance Corporation; short-term obligations of corporations rated A or better by at least two standard rating services; obligations of the State of Illinois and its political subdivisions; insured accounts of credit unions located in the State of Illinois; The Illinois Funds; certain money market mutual funds where the portfolio if limited to U.S. Government securities; and certain repurchase agreements. Credit quality ratings disclosures do not apply to debt securities of the U.S. government.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

Custodial Credit Risk-For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

NOTE D-DUE TO/FROM OTHER FUNDS

As of November 30, 2011, interfund receivables and payables resulting from various interfund transactions were as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ -	\$465,000
Liability Insurance Fund	<u>465,000</u>	<u>-</u>
	<u>\$465,000</u>	<u>\$465,000</u>

NOTE E-LOANS RECEIVABLE/REVOLVING LOAN PROGRAM

The County has established a Revolving Loan Program through the use of funds from the Illinois Department of Commerce and Community Affairs. These funds are to be used to promote economic development in the County by providing low interest loans. As the funds are recaptured from the loans, they may be used to make other economic development loans. As of November 30, 2010, the County had the following loans receivable through the revolving loans program:

	Loan Amount	Date	Interest Rate	Maturity Date	Balance at 11/30/11
Amy D. Mezo	\$ 40,000	6/14/2006	5%	1/14/2022	\$ 27,588
Open Gate Custom Meats	50,000	5/07/2011	5%	6/01/2026	46,925
McCann & Son's A/C & Heating	25,250	11/19/2004	5%	2/19/2015	10,286
Boars Nest Bed & Breakfast	30,000	12/05/2005	5%	6/05/2020	23,032
TLC Metals	<u>30,000</u>	10/27/2010	5%	11/1/2024	<u>24,587</u>
	<u>\$175,250</u>				<u>\$132,418</u>

As of November 30, 2011, all loans were considered current.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

NOTE F-RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund-Defined Benefit Pension Plan

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan member 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. That report may be obtained at 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 percent of their annual covered salary. SLEP members are required to contribute 7.50 percent of their annual covered salary. ECO members are required to contribute 7.50 percent of their annual covered salary. The member rate is established by the state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2011, based on the 2009 valuation, was 21.76 percent of payroll for SLEP member, 42.77 percent of payroll for ECO members and 12.14 percent for all other employees. 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 remaining amortization period at December 31, 2010 was 21 years for ECO members and all other employees and 2 years for SLEP members.

For December 1, 2011, the County's annual pension cost of \$ 20,113 for SLEP members, \$54,111 for ECO members and \$256,228 for all other members was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.3 percent to 12.2 percent a year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent 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 20 percent corridor. The assumptions used for the 2011 actuarial valuation were based on the 2005-2007 experience study.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

NOTE G-LEGAL DEBT MARGIN

The County is subjected to the Municipal Finance Law of Illinois, which limits the amount of net bonded debt the County may have outstanding to 5.75 percent of the assessed valuation.

At November 30, 2011 the statutory limit for the County was \$10,359,621 providing a remaining debt margin of \$7,949,621.

NOTE H-LONG-TERM DEBT

Bonds Payable

Union County, Illinois issued General Obligation Self-Insurance Refunding Bonds, Series 2002 on May 14, 2002. These bonds were issued to refinance the County's portion of continuing costs of establishing a joint self-insurance program with other Illinois counties pursuant to the Southern Illinois Counties Insurance Trust. The refinancing consisted of refunding the Series 1993 and 1995 bonds. The interest on the General Obligation Self-Insurance Refunding Bonds, Series 2002 is payable, on June 1 and December 1 of each year commencing on June 1, 2002.

Union County, Illinois issued General Obligation Self-Insurance Bonds, Series 2006 on October 16, 2006. These bonds were issued to finance the County's portion of a "Recapitalization Project for Southern Illinois Counties Insurance Trust" in order to ensure the future financial viability of the Trust. The interest on the General Obligation Self-Insurance Refunding Bonds, Series 2006 is payable on June 1 and December 1 of each year commencing on June 1, 2007.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

The interest rates on both Bonds, Series 2002 and Series 2006, vary and are outlined below. The Union Trust Corporation of Streator, Illinois, is the paying agent. The bonds are direct general obligations of Union County, Illinois, and contain a pledge of the County's full faith and credit for the payment of the principal and interest on the bonds. The bond payment schedules including interest rates are as follows:

Series 2002

Fiscal Year Ending November 30	Interest Rate	Principal	Interest	Total Payments
2012	4.400%	\$155,000	\$30,525	\$185,525
2013	4.500%	165,000	23,705	188,705
2014	4.600%	170,000	16,280	186,280
2015	4.700%	<u>180,000</u>	<u>8,460</u>	<u>188,460</u>
		<u>\$ 670,000</u>	<u>\$ 78,970</u>	<u>\$ 748,970</u>

Series 2006

Fiscal Year Ending November 30	Interest Rate	Principal	Interest	Total Payments
2012	4.75%	\$ -	82,670	82,670
2013	4.75%	-	82,670	82,670
2014	4.00%	100,000	82,670	182,670
2015	4.05%	105,000	78,670	183,670
2016	4.10%	280,000	74,418	354,418
2017	4.20%	300,000	62,938	362,938
2018	4.25%	305,000	50,338	355,338
2019	-	-	-	-
2020	5.75%	<u>650,000</u>	<u>56,636</u>	<u>706,636</u>
		<u>\$1,740,000</u>	<u>\$ 570,010</u>	<u>\$2,310,010</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

Union County Illinois issued General Obligation Recovery Zone Economic Development Bonds, Series 2010A, General Obligation Build America Bonds, Series 2010B, and General Obligation Bonds, Series 2010C on December 8, 2010. These bonds were issued to finance the construction of a new courthouse facility. All of the associated bonds are payable on September 1 and March 1 of each year commencing on September 1, 2011.

The Bank of New York Mellon Trust Company, N.A., is the paying agent. The bonds are direct general obligations of Union County, Illinois, and contain a pledge of the County's full faith and credit for the payment of the principal and interest on the bonds. The bond payment schedules are as follows:

Series 2010A			
Fiscal Year			
Ending			
November 30	Principal	Interest	Total
2012	\$ -	\$ 79,715	\$ 79,715
2013	-	79,715	79,715
2014	-	79,715	79,715
2015	-	79,715	79,715
2016	-	79,715	79,715
2017-2021	-	398,575	398,575
2022-2026	-	398,575	398,575
2027-2031	-	398,575	398,575
2032-2036	-	398,575	398,575
2037-2041	215,000	398,575	613,575
2042	855,000	63,697	918,697
	<u>\$1,070,000</u>	<u>\$2,455,147</u>	<u>\$3,525,147</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

Series 2010B

Fiscal Year Ending November 30	Principal	Interest	Total
2012	\$ -	\$824,280	\$824,280
2013	-	824,280	824,280
2014	-	824,280	824,280
2015	280,000	814,760	1,094,760
2016	285,000	804,215	1,089,215
2017-2021	1,555,000	3,883,625	5,438,625
2022-2026	1,860,000	3,448,720	5,308,720
2027-2031	2,310,000	2,901,405	5,211,405
2032-2036	2,925,000	1,822,166	4,747,166
2037-2041	<u>3,420,000</u>	<u>726,774</u>	<u>4,146,774</u>
	<u>\$12,635,000</u>	<u>\$16,874,505</u>	<u>\$29,509,505</u>

Series 2010C

Fiscal Year Ending November 30	Principal	Interest	Total
2012	\$295,000	\$16,935	\$311,935
2013	165,000	10,065	175,065
2014	<u>165,000</u>	<u>6,188</u>	<u>171,188</u>
	<u>\$625,000</u>	<u>\$33,188</u>	<u>\$658,188</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

The annual cash flow requirement for next five years of bond and interest is as follows:

Fiscal Year Ending November 30	Principal	Interest	Total
2012	\$450,000	\$1,034,125	\$1,484,125
2013	330,000	1,020,435	1,350,435
2014	435,000	1,009,133	1,444,133
2015	565,000	981,605	1,546,605
2016	<u>565,000</u>	<u>958,348</u>	<u>1,523,348</u>
	<u>\$ 2,345,000</u>	<u>\$ 5,003,646</u>	<u>\$ 7,348,646</u>

NOTE I-RISK MANAGEMENT AND LITIGATION

The County is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, Union County participates in the Southern Illinois Counties Insurance Trust. The Trust is setup to provide Pulaski and Union Counties with basic insurance coverage. The trust is funded by insurance premiums from each of the participants along with bond proceeds issued by each county to provide the insurance reserves. Total bond proceeds for providing the initial reserve was \$4,500,000 with a self-insured retention of \$250,000. During 2006, the Trust’s members approved a “Recapitalization Project for Southern Illinois Counties Insurance Trust.” This project included the issuance of a total of \$4 million in bonds by the respective members in order to ensure the future financial viability of the Trust as well as a self-imposed assessment of \$200,000. The County’s policy is to record any related expenditures in the year in which they are notified of a loss.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

NOTE J-DEFICIT FUND BALANCE

As of November 30, 2011, the County General Fund had a deficit fund balance of \$396,331.

NOTE K-EXPENDITURES IN EXCESS OF BUDGET

Excess of expenditures over appropriations in individual funds for the year ended November 30, 2011, are as follows:

<u>Fund</u>	<u>Expenditures</u>	<u>Budget</u>
County Tourism	\$51,450	\$42,000

NOTE L-RESTRICTED ASSETS

Certain resources are classified as restricted assets on the balance sheet because their use is limited to a specific purpose. A summary of restricted assets at November 30, 2011 is as follows:

<u>Restricted Assets</u>	
Revenue Stamps	
Inventory	\$ 12,000
Revolving Loan Fund	
Cash	86,380
Loans receivable	132,418
Debt Service	
Cash	<u>12,769,796</u>
	<u>\$ 13,000,594</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2011

NOTE M-INTERFUND TRANSFERS

The following is a schedule of operating transfers as included in the Statement of Net Assets of the County.

	<u>Transfers In</u>	<u>Transfers out</u>
Major Funds:		
General Fund	\$ -	\$ 72,707
County Highway	<u>63,418</u>	<u>46,050</u>
Total Major Funds	<u>63,418</u>	<u>118,757</u>
Nonmajor Governmental Funds:		
County Unit Road District- MFT	4,833	-
County Motor Fuel Tax	46,050	-
County Tourism	23,119	-
Hotel/Motel Tax	-	23,119
Cemetery Fund	<u>4,456</u>	<u>-</u>
Total Nonmajor Funds	<u>78,458</u>	<u>23,119</u>
TOTAL ALL FUNDS	<u>\$ 141,876</u>	<u>\$ 141,876</u>

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

NOTE N-CONSTRUCTION IN PROGRESS

Union County, Illinois is currently in the process of building a new courthouse facility. As of November 30, 2011, the county has expended a total of \$1,796,289 in construction costs and other fees associated with the ongoing project.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
GENERAL FUND
November 30, 2011

	Budget Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Property and replacement taxes	\$ 298,000	\$ 298,000	\$ 716,166	\$ 418,166
County share of IL income tax	700,000	700,000	820,543	120,543
County share of sales tax	600,000	600,000	513,832	(86,168)
Service fees, licenses and commissions	730,290	730,290	615,254	(115,036)
Interest income	4,900	4,900	3,603	(1,297)
Salary reimbursements	124,500	124,500	158,097	33,597
Other receipts and reimbursements	211,700	211,700	192,273	(19,427)
Total revenues	<u>2,669,390</u>	<u>2,669,390</u>	<u>3,019,768</u>	<u>350,378</u>
GENERAL GOVERNMENT				
Board of Commissioners				
Salaries	24,000	24,000	24,000	-
Travel and expense	1,000	1,000	400	600
Printing	1,000	1,000	75	925
Office supplies	100	100	-	100
	<u>26,100</u>	<u>26,100</u>	<u>24,475</u>	<u>1,625</u>
County Clerk				
Salary-County Clerk	54,000	54,000	54,000	-
Salary-Deputies	62,940	62,940	62,940	-
Salary-part-time	3,500	3,500	1,220	2,280
Salary-overtime	2,000	2,000	543	1,457
Fees-vital statistics	200	200	137	63
Microfilm	2,500	2,500	1,660	840
Office Supplies	3,000	3,000	2,338	662
Postage and box rent	2,500	2,500	2,486	14
Ledgers and binders	1,000	1,000	410	590
Association dues	250	250	240	10
Photocopy supplies	1,500	1,500	544	956
Equipment service contract	3,000	3,000	2,904	96
Maintenance-equipments	2,900	2,900	-	2,900
Travel	500	500	117	383
Miscellaneous	500	500	88	412
	<u>140,290</u>	<u>140,290</u>	<u>129,627</u>	<u>10,663</u>
Collector and Treasurer				
Salary-Treasurer	54,000	54,000	54,000	-
Salary-Overtime	5,000	5,000	6,034	(1,034)
Salary-Deputies	60,964	60,964	60,964	-
Equipment and repair	300	300	213	87
Postage and envelopes	4,500	4,500	6,578	(2,078)
Office supplies	1,500	1,500	4,553	(3,053)
Publishing	2,500	2,500	2,500	-
Dues	260	260	150	110
Travel and expense	500	500	-	500
	<u>129,524</u>	<u>129,524</u>	<u>134,992</u>	<u>(5,468)</u>
Subtotal general government				
Carried forward	<u>295,914</u>	<u>295,914</u>	<u>289,094</u>	<u>6,820</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2011

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government brought forward	\$ 295,914	\$ 295,914	\$ 289,094	\$ 6,820
Other expenditures and reimbursements				
County audit and budget preparation	33,000	33,000	32,240	760
Hotel/Motel administration	5,000	5,000	5,900	(900)
SIEG agent salary	50,000	50,000	46,454	3,546
Merit board	500	500	100	400
Health insurance	300,000	300,000	331,268	(31,268)
Computer Service	90,000	90,000	80,166	9,834
Contingencies	149,108	149,108	114,038	35,070
Loan repayment	100,000	100,000	100,000	-
Public service contracts	71,600	71,600	48,322	23,278
	<u>799,208</u>	<u>799,208</u>	<u>758,488</u>	<u>40,720</u>
Supervisor of Assessment				
Salary-Supervisor	44,000	44,000	35,519	8,481
Salary-Deputies	90,921	90,921	77,280	13,641
Soil mapping	3,900	3,900	3,900	-
Travel	3,000	3,000	1,643	1,357
Postage	6,000	6,000	6,000	-
Publication of notices	12,000	12,000	13,505	(1,505)
Office supplies	2,500	2,500	2,477	23
Photocopy supplies	1,500	1,500	564	936
Equipment	1,000	1,000	5,248	(4,248)
Miscellaneous	325	325	325	-
	<u>165,146</u>	<u>165,146</u>	<u>146,461</u>	<u>18,685</u>
Elections				
Salaries	21,931	21,931	-	21,931
Postage	2,500	2,500	2,500	-
Publishing	7,000	7,000	7,000	-
Office supplies	65,000	65,000	70,227	(5,227)
Computer	6,300	6,300	6,300	-
Election polling places	500	500	1,127	(627)
Judge school	500	500	500	-
Judges pay, rent and mileage	26,000	26,000	24,062	1,938
	<u>129,731</u>	<u>129,731</u>	<u>111,716</u>	<u>18,015</u>
Total general government	<u>\$ 1,389,999</u>	<u>\$ 1,389,999</u>	<u>\$ 1,305,759</u>	<u>\$ 84,240</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2011

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY				
Sheriff's Department				
Salary-Sheriff	\$ 56,185	\$ 56,185	\$ 56,246	\$ (61)
Salary-Deputies	215,103	215,103	228,044	(12,941)
Salary-Public Safety	1,500	1,500	1,648	(148)
Salary-Secretary	35,919	35,919	36,645	(726)
Salary-Custodian	28,067	28,067	28,067	-
Salary-Other	38,000	38,000	34,862	3,138
Salary-Civil Process Server	7,500	7,500	4,224	3,276
Salary-Holiday Buy Back	25,000	25,000	28,326	(3,326)
Salary-Custodial-part-time	800	800	960	(160)
Salary-Overtime	23,000	23,000	33,254	(10,254)
Uniforms	3,000	3,000	2,532	468
New Vehicle & equipment	46,000	46,000	40,584	5,416
Postage	1,200	1,200	1,360	(160)
Laundry Service	2,300	2,300	1,160	1,140
Travel-Transportation of prisoners	500	500	453	47
Sheriff dues	2,000	2,000	1,885	115
Food-Prisoners	800	800	387	413
Office Supplies	3,500	3,500	2,915	585
Gasoline	55,000	55,000	47,234	7,766
Repairs	20,000	20,000	24,179	(4,179)
Operating Supplies	7,000	7,000	6,072	928
Computer	7,000	7,000	5,270	1,730
Computer Maintenance	8,500	8,500	2,425	6,075
Photocopy Supplies	1,000	1,000	1,242	(242)
Ledgers and Binders	550	550	690	(140)
	<u>589,424</u>	<u>589,424</u>	<u>590,664</u>	<u>(1,240)</u>
County Coroner				
Salary-Coroner	11,910	11,910	11,910	-
Salary-Deputy	3,300	3,300	3,300	-
Telephone	600	600	367	233
Court Reporter	100	100	250	(150)
Dues	325	325	325	-
Training	750	750	-	750
Medical	10,800	10,800	10,120	680
Office supplies	300	300	-	300
Equipment	300	300	-	300
	<u>28,385</u>	<u>28,385</u>	<u>26,272</u>	<u>2,113</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2011

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Courthouse and Jail				
Maintenance-building	\$ 20,000	\$ 20,000	\$ 14,319	\$ 5,681
Housing prisoners	263,000	263,000	216,827	46,173
Juvenile detention	30,000	30,000	3,917	26,083
Telephone	30,000	30,000	43,882	(13,882)
Utilities	36,000	36,000	40,022	(4,022)
Laundry	200	200	-	200
	<u>379,200</u>	<u>379,200</u>	<u>318,967</u>	<u>60,233</u>
Emergency Services and Disaster Operations				
Salaries	12,875	12,875	12,875	-
Salaries-secretary	200	200	200	-
Maintenance vehicle	500	500	500	-
Telephone	1,500	1,500	1,499	1
Utilities	2,000	2,000	1,979	21
Travel	700	700	675	25
Postage	50	50	44	6
Dues	45	45	45	-
Training	500	500	500	-
Public service contracts	1,000	1,000	1,000	-
Office supplies	500	500	458	42
Gas and oil	400	400	400	-
Miscellaneous	1,000	1,000	2,203	(1,203)
Equipment	3,500	3,500	3,500	-
	<u>24,770</u>	<u>24,770</u>	<u>25,878</u>	<u>(1,108)</u>
Total Public Safety	<u>993,394</u>	<u>993,394</u>	<u>935,509</u>	<u>57,885</u>
CORRECTIONS				
Probation				
Union County share of area wide expense	<u>140,288</u>	<u>140,288</u>	<u>116,910</u>	<u>23,378</u>
Total Corrections	<u>140,288</u>	<u>140,288</u>	<u>116,910</u>	<u>23,378</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2011

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
JUDICIARY AND LEGAL				
Circuit Clerk				
Salary-Circuit Clerk	\$ 54,000	\$ 54,000	\$ 54,000	\$ -
Salary-Assistant Circuit Clerk	34,920	34,920	35,269	(349)
Salary-Deputy Clerk	152,339	152,339	149,955	2,384
Travel	500	500	151	349
Equipment	600	600	-	600
Office and Court Supplies	4,500	4,500	2,806	1,694
Postage and box rent	10,000	10,000	11,025	(1,025)
Photocopy supplies	1,100	1,100	1,124	(24)
Miscellaneous	350	350	-	350
Dues-Circuit Clerk	350	350	340	10
	<u>258,659</u>	<u>258,659</u>	<u>254,670</u>	<u>3,989</u>
Court Expense				
Postage	200	200	204	(4)
Legal services/court	130,000	130,000	141,194	(11,194)
Dues	400	400	-	400
Circuit court jurors	15,000	15,000	6,377	8,623
Office Supplies	1,200	1,200	1,200	-
Maintenance Contracts	1,200	1,200	1,200	-
Circuit court expense	1,200	1,200	1,200	-
Miscellaneous	500	500	500	-
Equipment	5,000	5,000	5,000	-
	<u>154,700</u>	<u>154,700</u>	<u>156,875</u>	<u>(2,175)</u>
State Attorney				
States Attorney salary	128,959	128,959	128,959	-
Secretary salary	59,914	59,914	58,580	1,334
Assistant States Attorney	58,710	58,710	58,710	-
Salary-part-time	18,867	18,867	12,568	6,299
Dues	1,000	1,000	2,624	(1,624)
Photocopy supplies	-	-	1,683	(1,683)
Office Supplies	4,500	4,500	4,876	(376)
Appellate Service	7,000	7,000	7,000	-
Travel	1,750	1,750	1,967	(217)
Postage	1,250	1,250	1,294	(44)
Miscellaneous	7,000	7,000	7,455	(455)
	<u>288,950</u>	<u>288,950</u>	<u>285,716</u>	<u>3,234</u>
Subtotal judiciary and legal carried forward	<u>702,309</u>	<u>702,309</u>	<u>697,261</u>	<u>5,048</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2011

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Subtotal judiciary and legal carried forward	\$ 702,309	\$ 702,309	\$ 697,261	\$ 5,048
Judicial Security				
Salary	66,000	66,000	43,198	22,802
Travel	1,500	1,500	196	1,304
Laundry Services	400	400	-	400
Training	100	100	-	100
Uniforms	400	400	180	220
Equipment	400	400	-	400
	<u>68,800</u>	<u>68,800</u>	<u>43,574</u>	<u>25,226</u>
Total judiciary and legal	<u>771,109</u>	<u>771,109</u>	<u>740,835</u>	<u>30,274</u>
Total expenditures	<u>3,294,790</u>	<u>3,294,790</u>	<u>3,099,013</u>	<u>195,777</u>
Excess (Deficiency) of revenues over				
Expenditures	<u>(625,400)</u>	<u>(625,400)</u>	<u>(79,245)</u>	<u>546,155</u>
Other financing sources (uses):				
Operating transfers in (out)	<u>(100,000)</u>	<u>(100,000)</u>	<u>(72,707)</u>	<u>27,293</u>
Total other financing sources	<u>(100,000)</u>	<u>(100,000)</u>	<u>(72,707)</u>	<u>27,293</u>
Excess (Deficiency) of revenues and other				
Financing sources over expenditures	(725,400)	(725,400)	(151,952)	573,448

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS
November 30, 2011

	Liability Insurance				County Highway			
	Budgeted Amounts		Actual	Variance with Final Budget Positive(Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive(Negative)
	Original	Final			Original	Final		
Revenues								
Property and replacement taxes	\$ 25,000	\$ 25,000	\$ 10,737	\$ (14,263)	\$ 290,050	\$ 290,050	\$ 49,748	\$ (240,302)
Service fee, fines, licenses and commissions	-	-	-	-	140,000	140,000	67,475	(72,525)
Interest income	2,500	2,500	4,455	1,955	1,150	1,150	438	(712)
Equipment rental	-	-	-	-	560,000	560,000	534,650	(25,350)
Other receipts and reimbursements	-	-	-	-	40,000	40,000	59,940	19,940
	<u>27,500</u>	<u>27,500</u>	<u>15,192</u>	<u>(12,308)</u>	<u>1,031,200</u>	<u>1,031,200</u>	<u>712,251</u>	<u>(318,949)</u>
Expenses								
Highways and streets	-	-	-	-	979,091	979,091	758,155	220,936
Other expenditures and reimbursements	167,500	167,500	160,204	7,296	-	-	-	-
	<u>167,500</u>	<u>167,500</u>	<u>160,204</u>	<u>7,296</u>	<u>979,091</u>	<u>979,091</u>	<u>758,155</u>	<u>220,936</u>
Excess of revenues over expenditures	<u>(140,000)</u>	<u>(140,000)</u>	<u>(145,012)</u>	<u>(5,012)</u>	<u>52,109</u>	<u>52,109</u>	<u>(45,904)</u>	<u>(98,013)</u>
Other financing sources(uses):								
Transfers in	-	-	-	-	-	-	63,418	(63,418)
Transfers out	-	-	-	-	-	-	(46,050)	46,050
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,368</u>	<u>(17,368)</u>
Net change in fund balances	<u>(140,000)</u>	<u>(140,000)</u>	<u>(145,012)</u>	<u>(5,012)</u>	<u>52,109</u>	<u>52,109</u>	<u>(28,536)</u>	<u>(115,381)</u>
Fund balance, beginning of year			<u>1,226,119</u>				<u>134,174</u>	
Fund balance, end of year			<u><u>\$ 1,081,107</u></u>				<u><u>\$ 105,638</u></u>	

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
November 30, 2011

	Revolving Loan Fund			Variance with Final Budget Positive(Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Interest	\$ -	\$ -	\$ 15,296	\$ 15,296
	-	-	15,296	15,296
Expenses				
Administrative	-	-	-	-
	-	-	-	-
Excess of revenues over expenditures	-	-	15,296	15,296
Net change in fund balances	-	-	15,296	15,296
Fund balance, beginning of year			203,502	
Fund balance, end of year			<u>\$ 218,798</u>	

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30,2011

	<u>Other General Government</u>	<u>Other Highways and Streets</u>	<u>Public Safety and Judiciary</u>	<u>Health & Welfare</u>	<u>Other</u>	<u>Grant</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Assets								
Cash and cash equivalents	\$ 25,336	\$ 536,282	\$ 436,047	\$ 46,923	\$ 430,522	\$ -	\$ 12,769,796	\$ 14,244,906
Total Assets	<u>\$ 25,336</u>	<u>\$ 536,282</u>	<u>\$ 436,047</u>	<u>\$ 46,923</u>	<u>\$ 430,522</u>	<u>\$ -</u>	<u>\$ 12,769,796</u>	<u>\$ 14,244,906</u>
Fund Balance								
Unreserved	\$ 25,336	\$ 536,282	\$ 436,047	\$ 46,923	\$ 430,522	\$ -	\$ 12,769,796	\$ 14,244,906
Total Fund Balance	<u>\$ 25,336</u>	<u>\$ 536,282</u>	<u>\$ 436,047</u>	<u>\$ 46,923</u>	<u>\$ 430,522</u>	<u>\$ -</u>	<u>\$ 12,769,796</u>	<u>\$ 14,244,906</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30,2011

	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health & Welfare	Other	Grant Fund	Debt Service Fund	Totals
Revenues								
Public safety tax	\$ -	\$ -	\$ 242,343	\$ -	\$ -	\$ -	\$ 1,049,571	\$ 1,291,914
Property and other taxes	-	133,141	-	38,073	104,166	-	74,946	350,326
Interest income	59	2,636	1,879	225	2,545	4	2,454	9,802
Intergovernmental revenue	-	98,873	-	-	-	-	-	98,873
Fees and fines	40,378	-	123,878	-	22,642	-	-	186,898
Salary reimbursements	-	159,245	-	-	-	-	-	159,245
Motor fuel tax allotments	-	796,636	-	-	-	-	-	796,636
Grants and entitlements	-	-	58,662	-	-	-	-	58,662
Other revenues	18,605	11,295	112,721	23,665	6,492	-	226	173,004
Total Revenues	59,042	1,201,826	539,483	61,963	135,845	4	1,127,197	3,125,360
Expenditures								
Salaries and labor	5,717	477,491	481,520	5,664	396	5,589	-	976,377
Fringe benefits	-	71,524	7,117	29,007	417,691	-	-	525,339
Equipment purchases	-	-	93,809	-	2,756	-	-	96,565
Materials and supplies	-	-	34,226	105	-	-	-	34,331
Construction, repairs, and maintenance	-	883,141	-	-	-	-	1,796,289	2,679,430
Public health	-	-	-	29,251	-	-	-	29,251
Occupancy	-	-	-	3,627	-	-	-	3,627
Other expenditures	42,235	7,755	5,050	3,142	64,460	-	275,860	398,502
Total Expenditures	47,952	1,439,911	621,722	70,796	485,303	5,589	2,072,149	4,743,422
Excess(Deficiency) of revenue received								
Over expenditures disbursed	11,090	(238,085)	(82,239)	(8,833)	(349,458)	(5,585)	(944,952)	(1,618,062)
Other Financing Sources(Uses):								
Bond proceeds	-	-	-	-	-	-	14,430,000	14,430,000
Repayment of debt	-	-	-	-	-	-	(1,023,233)	(1,023,233)
Transfers in	-	50,883	-	-	27,575	-	-	78,458
Transfers out	-	-	-	-	(23,119)	-	-	(23,119)
Total Other Financing Sources(Uses)	-	50,883	-	-	4,456	-	13,406,767	13,462,106
Net change in fund balances	11,090	(187,202)	(82,239)	(8,833)	(345,002)	(5,585)	12,461,815	11,844,044
Fund balance, December 1, 2010	14,246	723,484	518,286	55,756	775,524	5,585	307,981	2,400,862
Fund balance, November 30, 2011	\$ 25,336	\$ 536,282	\$ 436,047	\$ 46,923	\$ 430,522	\$ -	\$ 12,769,796	\$ 14,244,906

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30,2011

	<u>Automation Fee Treasurer</u>	<u>Automation Fund County Clerk</u>	<u>GIS Fund</u>	<u>Totals</u>
Assets				
Cash and cash equivalents	<u>\$ 11,747</u>	<u>\$ 3,154</u>	<u>\$ 10,435</u>	<u>\$ 25,336</u>
Total Assets	<u><u>\$ 11,747</u></u>	<u><u>\$ 3,154</u></u>	<u><u>\$ 10,435</u></u>	<u><u>\$ 25,336</u></u>
Fund Balance				
Unreserved	<u>\$ 11,747</u>	<u>\$ 3,154</u>	<u>\$ 10,435</u>	<u>\$ 25,336</u>
Total Fund Balance	<u><u>\$ 11,747</u></u>	<u><u>\$ 3,154</u></u>	<u><u>\$ 10,435</u></u>	<u><u>\$ 25,336</u></u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30,2011

	<u>Hard Road</u>	<u>County Bridge</u>	<u>Federal Aid Matching</u>	<u>County Unit Road District</u>	<u>County Unit Road District - Bridge</u>	<u>County Motor Fuel Tax</u>	<u>County Unit Road District - MFT</u>	<u>Township Bridge</u>	<u>Totals</u>
Assets									
Cash and cash equivalents	<u>\$ 57,544</u>	<u>\$ 53,384</u>	<u>\$ 72,713</u>	<u>\$ 10,236</u>	<u>\$ 9,646</u>	<u>\$ 199,140</u>	<u>\$ 81,044</u>	<u>\$ 52,575</u>	<u>\$ 536,282</u>
Total Assets	<u><u>\$ 57,544</u></u>	<u><u>\$ 53,384</u></u>	<u><u>\$ 72,713</u></u>	<u><u>\$ 10,236</u></u>	<u><u>\$ 9,646</u></u>	<u><u>\$ 199,140</u></u>	<u><u>\$ 81,044</u></u>	<u><u>\$ 52,575</u></u>	<u><u>\$ 536,282</u></u>
Fund Balance									
Unreserved	<u>\$ 57,544</u>	<u>\$ 53,384</u>	<u>\$ 72,713</u>	<u>\$ 10,236</u>	<u>\$ 9,646</u>	<u>\$ 199,140</u>	<u>\$ 81,044</u>	<u>\$ 52,575</u>	<u>\$ 536,282</u>
Total Fund Balance	<u><u>\$ 57,544</u></u>	<u><u>\$ 53,384</u></u>	<u><u>\$ 72,713</u></u>	<u><u>\$ 10,236</u></u>	<u><u>\$ 9,646</u></u>	<u><u>\$ 199,140</u></u>	<u><u>\$ 81,044</u></u>	<u><u>\$ 52,575</u></u>	<u><u>\$ 536,282</u></u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30,2011

	<u>Public Safety</u>	<u>Law Enforcement Drug Fund</u>	<u>Court Automation Fee</u>	<u>Law Library</u>	<u>State's Attorney Drug Fund</u>	<u>Court Document Storage</u>	<u>Sheriff's DUI Fund</u>	<u>Totals</u>
Assets								
Cash and cash equivalents	<u>\$ 54,689</u>	<u>\$ 28,954</u>	<u>\$ 172,576</u>	<u>\$ 533</u>	<u>\$ 1,223</u>	<u>\$ 165,465</u>	<u>\$ 12,607</u>	<u>\$ 436,047</u>
Total Assets	<u><u>\$ 54,689</u></u>	<u><u>\$ 28,954</u></u>	<u><u>\$ 172,576</u></u>	<u><u>\$ 533</u></u>	<u><u>\$ 1,223</u></u>	<u><u>\$ 165,465</u></u>	<u><u>\$ 12,607</u></u>	<u><u>\$ 436,047</u></u>
Fund Balance								
Unreserved	<u>\$ 54,689</u>	<u>\$ 28,954</u>	<u>\$ 172,576</u>	<u>\$ 533</u>	<u>\$ 1,223</u>	<u>\$ 165,465</u>	<u>\$ 12,607</u>	<u>\$ 436,047</u>
Total Fund Balance	<u><u>\$ 54,689</u></u>	<u><u>\$ 28,954</u></u>	<u><u>\$ 172,576</u></u>	<u><u>\$ 533</u></u>	<u><u>\$ 1,223</u></u>	<u><u>\$ 165,465</u></u>	<u><u>\$ 12,607</u></u>	<u><u>\$ 436,047</u></u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30,2011

	<u>Southern Seven Health Fund</u>	<u>General Assistance</u>	<u>Tuberculosis</u>	<u>Arrestee Medical Cost Fund</u>	<u>Totals</u>
Assets					
Cash and cash equivalents	<u>\$ 17,300</u>	<u>\$ 9,750</u>	<u>\$ 861</u>	<u>\$ 19,012</u>	<u>\$ 46,923</u>
Total Assets	<u><u>\$ 17,300</u></u>	<u><u>\$ 9,750</u></u>	<u><u>\$ 861</u></u>	<u><u>\$ 19,012</u></u>	<u><u>\$ 46,923</u></u>
Fund Balance					
Unreserved	<u>\$ 17,300</u>	<u>\$ 9,750</u>	<u>\$ 861</u>	<u>\$ 19,012</u>	<u>\$ 46,923</u>
Total Fund Balance	<u><u>\$ 17,300</u></u>	<u><u>\$ 9,750</u></u>	<u><u>\$ 861</u></u>	<u><u>\$ 19,012</u></u>	<u><u>\$ 46,923</u></u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30,2011

	<u>Illinois Municipal Retirement</u>	<u>Cooperative Extension Fund</u>	<u>County Tourism</u>	<u>Indemnity Fund</u>	<u>Hotel/ Motel Tax</u>	<u>Cemetery Fund</u>	<u>Totals</u>
Assets							
Cash and cash equivalents	<u>\$ 346,473</u>	<u>\$ 24,559</u>	<u>\$ 18,112</u>	<u>\$ 39,507</u>	<u>\$ 558</u>	<u>\$ 1,313</u>	<u>\$ 430,522</u>
Total Assets	<u><u>\$ 346,473</u></u>	<u><u>\$ 24,559</u></u>	<u><u>\$ 18,112</u></u>	<u><u>\$ 39,507</u></u>	<u><u>\$ 558</u></u>	<u><u>\$ 1,313</u></u>	<u><u>\$ 430,522</u></u>
Fund Balance							
Unreserved	<u>\$ 346,473</u>	<u>\$ 24,559</u>	<u>\$ 18,112</u>	<u>\$ 39,507</u>	<u>\$ 558</u>	<u>\$ 1,313</u>	<u>\$ 430,522</u>
Total Fund Balance	<u><u>\$ 346,473</u></u>	<u><u>\$ 24,559</u></u>	<u><u>\$ 18,112</u></u>	<u><u>\$ 39,507</u></u>	<u><u>\$ 558</u></u>	<u><u>\$ 1,313</u></u>	<u><u>\$ 430,522</u></u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30,2011

	<u>Automation Fee Treasurer</u>	<u>Automation Fund County Clerk</u>	<u>GIS Fund</u>	<u>Totals</u>
Revenues Received				
Fees and fines	\$ 10,146	\$ -	\$ 30,232	\$ 40,378
Interest income	50	9	-	59
Other revenues	-	18,605	-	18,605
Total Revenues	<u>10,196</u>	<u>18,614</u>	<u>30,232</u>	<u>59,042</u>
Expenditures				
Salaries and labor	5,717	-	-	5,717
Other expenditures and reimbursements	5	18,660	23,570	42,235
Total Expenditures	<u>5,722</u>	<u>18,660</u>	<u>23,570</u>	<u>47,952</u>
Excess (Deficiency) of revenue received over expenditures disbursed	4,474	(46)	6,662	11,090
Fund balance, December 1, 2010	<u>7,273</u>	<u>3,200</u>	<u>3,773</u>	<u>14,246</u>
Fund balance, November 30, 2011	<u><u>\$ 11,747</u></u>	<u><u>\$ 3,154</u></u>	<u><u>\$ 10,435</u></u>	<u><u>\$ 25,336</u></u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30,2011

	<u>Hard Road</u>	<u>County Bridge</u>	<u>Federal Aid Matching</u>	<u>County Unit Road District</u>	<u>County Unit Road District - Bridge</u>	<u>County Motor Fuel Tax</u>	<u>County Unit Road District - MFT</u>	<u>Township Bridge</u>	<u>Totals</u>
Revenues									
Property and replacement tax	\$ -	\$ 16,981	\$ 19,371	\$ 70,797	\$ 25,992	\$ -	\$ -	\$ -	\$ 133,141
Interest income	73	333	596	147	65	795	393	234	2,636
Intergovernmental revenue	-	-	-	-	-	-	90,031	8,842	98,873
Salary reimbursements	-	-	-	-	-	159,245	-	-	159,245
Motor fuel tax allotments	-	-	-	-	-	274,602	522,034	-	796,636
Other revenues	-	-	-	11,295	-	-	-	-	11,295
Total Revenues	<u>73</u>	<u>17,314</u>	<u>19,967</u>	<u>82,239</u>	<u>26,057</u>	<u>434,642</u>	<u>612,458</u>	<u>9,076</u>	<u>1,201,826</u>
Expenditures									
Salaries and labor	-	19,147	498	39,375	25,662	205,492	187,317	-	477,491
Fringe benefits	-	3,067	-	-	4,386	32,152	31,919	-	71,524
Construction, maintenance, and repairs	-	72,090	47,109	158,351	32,876	177,615	377,422	17,678	883,141
Other expenditures	-	-	-	7,755	-	-	-	-	7,755
Total Expenditures	<u>-</u>	<u>94,304</u>	<u>47,607</u>	<u>205,481</u>	<u>62,924</u>	<u>415,259</u>	<u>596,658</u>	<u>17,678</u>	<u>1,439,911</u>
Excess(Deficiency) of revenue received									
Over expenditures disbursed	<u>73</u>	<u>(76,990)</u>	<u>(27,640)</u>	<u>(123,242)</u>	<u>(36,867)</u>	<u>19,383</u>	<u>15,800</u>	<u>(8,602)</u>	<u>(238,085)</u>
Other Financing Sources(Uses):									
Transfers in	-	-	-	-	-	46,050	4,833	-	50,883
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,050</u>	<u>4,833</u>	<u>-</u>	<u>50,883</u>
Net change in fund balances	73	(76,990)	(27,640)	(123,242)	(36,867)	65,433	20,633	(8,602)	(187,202)
Fund balance, December 1, 2010	<u>57,471</u>	<u>130,374</u>	<u>100,353</u>	<u>133,478</u>	<u>46,513</u>	<u>133,707</u>	<u>60,411</u>	<u>61,177</u>	<u>723,484</u>
Fund balance, November 30, 2011	<u>\$ 57,544</u>	<u>\$ 53,384</u>	<u>\$ 72,713</u>	<u>\$ 10,236</u>	<u>\$ 9,646</u>	<u>\$ 199,140</u>	<u>\$ 81,044</u>	<u>\$ 52,575</u>	<u>\$ 536,282</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30,2011

	<u>Public Safety</u>	<u>Law Enforcement Drug Fund</u>	<u>Court Automation Fee</u>	<u>Law Library</u>	<u>State's Attorney Drug Fund</u>	<u>Court Document Storage</u>	<u>Sheriff's DUI Fund</u>	<u>Totals</u>
Revenues								
Public safety tax	\$242,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$242,343
Interest income	115	-	1,310	19	9	360	66	1,879
Fees and fines	-	-	60,696	10,579	-	49,258	3,345	123,878
Grants and entitlements	-	58,662	-	-	-	-	-	58,662
Other revenues	90,000	16,939	-	-	5,782	-	-	112,721
Total Revenues	<u>332,458</u>	<u>75,601</u>	<u>62,006</u>	<u>10,598</u>	<u>5,791</u>	<u>49,618</u>	<u>3,411</u>	<u>539,483</u>
Expenditures								
Salaries and labor	350,132	41,100	50,252	-	4,073	35,963	-	481,520
Fringe benefits	-	7,117	-	-	-	-	-	7,117
Equipment purchases	294	51,581	21,768	-	4,140	14,718	1,308	93,809
Materials and supplies	-	-	17,323	16,903	-	-	-	34,226
Other expenditures	-	5,050	-	-	-	-	-	5,050
Total Expenditures	<u>350,426</u>	<u>104,848</u>	<u>89,343</u>	<u>16,903</u>	<u>8,213</u>	<u>50,681</u>	<u>1,308</u>	<u>621,722</u>
Excess(Deficiency) of revenue received								
Over expenditures disbursed	<u>(17,968)</u>	<u>(29,247)</u>	<u>(27,337)</u>	<u>(6,305)</u>	<u>(2,422)</u>	<u>(1,063)</u>	<u>2,103</u>	<u>(82,239)</u>
Other Financing Sources(Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(17,968)	(29,247)	(27,337)	(6,305)	(2,422)	(1,063)	2,103	(82,239)
Fund balance, December 1, 2010	<u>72,657</u>	<u>58,201</u>	<u>199,913</u>	<u>6,838</u>	<u>3,645</u>	<u>166,528</u>	<u>10,504</u>	<u>518,286</u>
Fund balance, November 30, 2011	<u>\$ 54,689</u>	<u>\$ 28,954</u>	<u>\$ 172,576</u>	<u>\$ 533</u>	<u>\$ 1,223</u>	<u>\$ 165,465</u>	<u>\$ 12,607</u>	<u>\$ 436,047</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30,2011

	Southern Seven Health Fund	General Assistance	Tuberculosis	Arrestee Medical Cost Fund	Totals
Revenues					
Property and replacement tax	\$ 38,073	\$ -	\$ -	\$ -	\$ 38,073
Interest income	-	106	9	110	225
Other revenues	-	20,360	-	3,305	23,665
Total Revenues	<u>38,073</u>	<u>20,466</u>	<u>9</u>	<u>3,415</u>	<u>61,963</u>
Expenditures					
Salaries and labor	-	5,664	-	-	5,664
Fringe benefits	-	29,007	-	-	29,007
Occupancy	-	3,627	-	-	3,627
Materials and supplies	-	105	-	-	105
Public health	29,180	71	-	-	29,251
Other expenditures	-	3,142	-	-	3,142
Total Expenditures	<u>29,180</u>	<u>41,616</u>	<u>-</u>	<u>-</u>	<u>70,796</u>
Excess(Deficiency) of revenue received					
Over expenditures disbursed	<u>8,893</u>	<u>(21,150)</u>	<u>9</u>	<u>3,415</u>	<u>(8,833)</u>
Fund balance, December 1, 2010	<u>8,407</u>	<u>30,900</u>	<u>852</u>	<u>15,597</u>	<u>55,756</u>
Fund balance, November 30, 2011	<u>\$ 17,300</u>	<u>\$ 9,750</u>	<u>\$ 861</u>	<u>\$ 19,012</u>	<u>\$ 46,923</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30,2011

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenues							
Property and other taxes	\$ 39,329	\$ 13,339	\$ 51,498	\$ -	\$ -	\$ -	\$ 104,166
Interest income	2,166	15	75	267	22	-	2,545
Fees and fines	-	-	-	-	22,641	1	22,642
Other revenues	6,325	-	-	167	-	-	6,492
Total Revenues	<u>47,820</u>	<u>13,354</u>	<u>51,573</u>	<u>434</u>	<u>22,663</u>	<u>1</u>	<u>135,845</u>
Expenditures							
Salaries and labor	-	-	-	-	-	396	396
Fringe benefits	417,691	-	-	-	-	-	417,691
Equipment purchases	-	-	-	-	-	2,756	2,756
Other expenditures	-	-	63,524	936	-	-	64,460
Total Expenditures	<u>417,691</u>	<u>-</u>	<u>63,524</u>	<u>936</u>	<u>-</u>	<u>3,152</u>	<u>485,303</u>
Excess(Deficiency) of revenue received							
Over expenditures disbursed	<u>(369,871)</u>	<u>13,354</u>	<u>(11,951)</u>	<u>(502)</u>	<u>22,663</u>	<u>(3,151)</u>	<u>(349,458)</u>
Other Financing Sources(Uses):							
Transfers in	-	-	23,119	-	-	4,456	27,575
Transfers out	-	-	-	-	(23,119)	-	(23,119)
Total Other Financing Sources(Uses)	<u>-</u>	<u>-</u>	<u>23,119</u>	<u>-</u>	<u>(23,119)</u>	<u>4,456</u>	<u>4,456</u>
Net change in fund balances	(369,871)	13,354	11,168	(502)	(456)	1,305	(345,002)
Fund balance, December 1, 2010	<u>716,344</u>	<u>11,205</u>	<u>6,944</u>	<u>40,009</u>	<u>1,014</u>	<u>8</u>	<u>775,524</u>
Fund balance, November 30, 2011	<u>\$346,473</u>	<u>\$ 24,559</u>	<u>\$ 18,112</u>	<u>\$ 39,507</u>	<u>\$ 558</u>	<u>\$ 1,313</u>	<u>\$430,522</u>

IMRF TREND INFORMATION

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
ELECTED COUNTY OFFICIALS**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	52,418	100%	\$ -
12/31/2010	50,064	100%	\$ -
12/31/2009	48,512	100%	\$ -
12/31/2008	83,616	100%	\$ -
12/31/2007	111,713	100%	\$ -
12/31/2006	102,004	100%	\$ -
12/31/2005	93,221	100%	\$ -
12/31/2004	101,159	100%	\$ -
12/31/2003	92,845	100%	\$ -
12/31/2002	120,268	100%	\$ -

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2011	1,059,185	1,582,462	523,277	66.93%	309,733	168.94%
12/31/2010	1,279,965	1,613,672	333,707	79.32%	379,481	87.94%
12/31/2009	1,240,279	1,466,736	226,460	84.56%	385,324	58.77%
12/31/2008	1,562,816	1,628,478	65,662	95.97%	376,141	17.46%
12/31/2007	1,642,774	1,366,115	(276,659)	120.25%	338,114	0.00%
12/31/2006	1,507,027	1,765,859	258,832	85.34%	348,970	74.17%
12/31/2005	1,217,937	1,829,340	611,403	66.58%	301,297	202.92%
12/31/2004	1,162,042	1,824,790	662,748	63.68%	349,427	189.67%
12/31/2003	1,093,531	1,835,208	741,677	59.59%	343,617	215.84%
12/31/2002	1,066,533	1,712,385	645,852	62.28%	333,799	193.49%

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	18,395	100%	\$ -
12/31/2010	18,713	100%	\$ -
12/31/2009	16,257	100%	\$ -
12/31/2008	38,871	100%	\$ -
12/31/2007	78,247	100%	\$ -
12/31/2006	67,584	100%	\$ -
12/31/2005	64,057	100%	\$ -
12/31/2004	29,408	100%	\$ -
12/31/2003	30,722	100%	\$ -
12/31/2002	24,431	100%	\$ -

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2011	1,488,974	1,222,804	(266,170)	121.77%	421,901	0.00%
12/31/2010	2,344,124	2,645,738	301,614	88.60%	631,792	47.74%
12/31/2009	2,038,369	2,706,321	667,952	75.32%	622,858	107.24%
12/31/2008	2,366,028	2,345,964	(20,064)	100.86%	560,909	0.00%
12/31/2007	2,347,612	2,129,927	(217,685)	110.22%	588,763	0.00%
12/31/2006	2,136,963	2,045,499	(91,464)	104.47%	513,166	0.00%
12/31/2005	1,964,550	1,942,270	(22,280)	101.15%	450,428	0.00%
12/31/2004	1,770,403	1,751,479	(18,924)	101.08%	453,131	0.00%
12/31/2003	1,680,122	1,721,449	41,327	97.60%	491,551	8.14%
12/31/2002	1,730,574	1,464,867	(265,707)	118.14%	458,372	0.00%

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
ALL OTHER IMRF PERSONNEL**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	204,010	100%	\$ -
12/31/2010	217,411	100%	\$ -
12/31/2009	212,923	100%	\$ -
12/31/2008	215,363	100%	\$ -
12/31/2007	209,724	100%	\$ -
12/31/2006	191,895	100%	\$ -
12/31/2005	183,459	100%	\$ -
12/31/2004	143,116	100%	\$ -
12/31/2003	186,729	100%	\$ -
12/31/2002	190,860	100%	\$ -

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2011	4,790,799	4,820,381	29,582	99.39%	1,742,183	1.70%
12/31/2010	5,671,413	6,947,822	1,276,409	81.63%	2,203,983	57.91%
12/31/2009	5,489,200	7,024,885	1,535,685	78.14%	2,190,571	70.10%
12/31/2008	6,202,015	6,534,826	332,811	94.91%	2,094,967	15.89%
12/31/2007	5,845,624	6,309,255	463,631	92.65%	1,980,401	23.41%
12/31/2006	5,535,035	6,155,533	620,498	89.92%	1,960,113	31.66%
12/31/2005	5,255,058	5,933,678	678,620	88.56%	2,033,912	33.37%
12/31/2004	5,220,666	5,598,375	377,709	93.25%	1,880,629	20.08%
12/31/2003	5,342,025	5,454,071	112,046	97.95%	1,891,886	5.92%
12/31/2002	5,301,771	5,135,716	(166,055)	103.23%	1,797,180	0.00%