

**UNION COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
November 30, 2012**

**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, 2012, 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, 2012, 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 16, 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.

A handwritten signature in cursive script that reads "Tanner Marlo".

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

May 16, 2013



**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, 2012, which collectively comprises Union County, Illinois' basic financial statements and have issued our report thereon dated May 16, 2013. 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 cursive script that reads "Tanner Marlo".

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

May 16, 2013

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2012**

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 2012.

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, 2012**

Current Year Comments

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, 2012.

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

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2012**

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.

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, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2012**

Union County adopts an annual appropriated budget for the General fund, County highway funds Municipal Retirement & Social Security, 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.

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, 2012

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 9,853,071	\$ 673,097	\$ 10,526,168
Stamps on hand	12,000	-	12,000
Loans receivable	153,796	-	153,796
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 10,018,867</u></u>	<u><u>\$ 673,097</u></u>	<u><u>\$ 10,691,964</u></u>
Liabilities:			
Due to other funds	\$ -	\$ -	\$ -
General obligation bond	16,290,000	-	16,290,000
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>16,290,000</u>	<u>-</u>	<u>16,290,000</u>
Net Assets:			
Restricted for:			
Inventory	12,000	-	12,000
Revolving loan fund	227,609	-	227,609
Debt Service	5,848,743	-	5,848,743
Unrestricted	(12,359,485)	673,097	(11,686,388)
	<u> </u>	<u> </u>	<u> </u>
Total Net Assets	<u><u>\$ (6,271,133)</u></u>	<u><u>\$ 673,097</u></u>	<u><u>\$ (5,598,036)</u></u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES-CASH BASIS
For the Year Ended November 30, 2012

	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	\$ (2,383,789)	\$ 663,675		\$ (1,720,114)	\$ -	\$ (1,720,114)
Highways and streets	(2,263,987)	494,733	-	(1,769,254)	-	(1,769,254)
Public safety and judiciary	(2,660,134)	136,767	36,958	(2,486,409)	-	(2,486,409)
Health and welfare	(53,940)	-	-	(53,940)	-	(53,940)
Other	(1,063,158)	-	-	(1,063,158)	-	(1,063,158)
Debt Service	(7,373,200)	-	-	(7,373,200)	-	(7,373,200)
Total Governmental Activities	<u>(15,798,208)</u>	<u>1,295,175</u>	<u>36,958</u>	<u>(14,466,075)</u>	<u>-</u>	<u>(14,466,075)</u>
Business-Type Activities						
Ambulance	(1,100,285)	647,066	-	-	(453,219)	(453,219)
911	(309,135)	211,421	-	-	(97,714)	(97,714)
Animal Control	(69,742)	50,774	-	-	(18,968)	(18,968)
Total Business-Type Activities	<u>(1,479,162)</u>	<u>909,261</u>	<u>-</u>	<u>-</u>	<u>(569,901)</u>	<u>(569,901)</u>
Total Government Activities	<u>\$ (17,277,370)</u>	<u>\$ 2,204,436</u>	<u>\$ 36,958</u>	<u>\$ (14,466,075)</u>	<u>\$ (569,901)</u>	<u>\$ (15,035,976)</u>
General Revenues						
Public safety tax				\$ 1,256,412	\$ -	\$ 1,256,412
Property and replacement taxes				4,493,752	262,896	4,756,648
Sales, service and utility taxes				527,711	-	527,711
Motor fuel tax				754,949	-	754,949
State income tax				841,766	-	841,766
Interest income				32,713	9,168	41,881
Other receipts and reimbursements				1,797,521	5,861	1,803,382
Transfers				(24,000)	24,000	-
Total General Revenues				<u>9,680,824</u>	<u>301,925</u>	<u>9,982,749</u>
Change in Net Assets				(4,785,251)	(267,976)	(5,053,227)
Net Assets - Beginning of Year				(1,485,882)	941,073	(544,809)
Net Assets - End of Year				<u>\$ (6,271,133)</u>	<u>\$ 673,097</u>	<u>\$ (5,598,036)</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 30,2012

	General	Liability Insurance	County Highway	Revolving Loan Fund	Other Governmental Funds	Totals
ASSETS						
Cash and cash equivalents	\$ 1,962,790	\$ 644,578	\$ 152,111	\$ 73,813	\$ 7,019,779	\$ 9,853,071
Stamps on hand	12,000	-	-	-	-	12,000
Loans receivable	-	-	-	153,796	-	153,796
Due from other funds	-	-	-	-	-	-
Total Assets	<u>\$ 1,974,790</u>	<u>\$ 644,578</u>	<u>\$ 152,111</u>	<u>\$ 227,609</u>	<u>\$ 7,019,779</u>	<u>\$ 10,018,867</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (Deficit):						
Reserved for inventory	12,000	-	-	-	-	12,000
Reserved for revolving loan fund	-	-	-	227,609	-	227,609
Reserved for debt service	-	-	-	-	5,848,743	5,848,743
Unreserved reported in:						
General Fund	1,962,790	-	-	-	-	1,962,790
Special revenue funds	-	644,578	152,111	-	1,171,036	1,967,725
Total Fund Balances	<u>1,974,790</u>	<u>644,578</u>	<u>152,111</u>	<u>227,609</u>	<u>7,019,779</u>	<u>10,018,867</u>
Total Liabilities and Fund Balances	<u>\$ 1,974,790</u>	<u>\$ 644,578</u>	<u>\$ 152,111</u>	<u>\$ 227,609</u>	<u>\$ 7,019,779</u>	<u>\$ 10,018,867</u>
Reconciliation to Statement of Net Assets:						
Total fund balance for governmental funds						\$ 10,018,867
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.						<u>(16,290,000)</u>
Net assets of governmental activities						<u>\$ (6,271,133)</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
GOVERNMENTAL FUNDS
November 30,2012

	General	Liability Insurance	County Highway	Revolving Loan Fund	Other Governmental Funds	Totals
Revenues:						
Public safety tax	\$ -	\$ -	\$ -	\$ -	\$ 1,256,412	\$ 1,256,412
Property and replacement taxes	3,522,409	-	117,605	-	853,738	4,493,752
County share of Illinois income tax	841,766	-	-	-	-	841,766
County share of sales tax	527,711	-	-	-	-	527,711
Salary reimbursements	380,426	-	-	-	501,801	882,227
Service fee, fines, licenses and commissions	615,254	-	81,901	-	185,188	882,343
Interest income	13,930	1,693	2,275	8,811	6,004	32,713
Equipment rental	-	-	412,832	-	-	412,832
Motor fuel tax allotments	-	-	-	-	754,949	754,949
Grants and entitlements	-	-	-	-	36,958	36,958
Other receipts and reimbursements	472,502	50,000	212,786	-	180,006	915,294
Total Revenues	6,373,998	51,693	827,399	8,811	3,775,056	11,036,957
Expenditures:						
General government	1,930,596	-	-	-	33,347	1,963,943
Public safety	1,171,183	-	-	-	392,561	1,563,744
Corrections	140,288	-	-	-	-	140,288
Judiciary and legal	724,810	-	-	-	231,292	956,102
Health and wellness	-	-	-	-	53,940	53,940
Highways and streets	-	-	780,926	-	1,483,061	2,263,987
Other expenditures and reimbursements	-	488,222	-	-	7,948,136	8,436,358
Total Expenditures	3,966,877	488,222	780,926	-	10,142,337	15,378,362
Excess(Deficiency) of Revenues Over Expenditures	2,407,121	(436,529)	46,473	8,811	(6,367,281)	(4,341,405)
Other Financing Sources(Uses):						
Repayment of debt	-	-	-	-	(869,846)	(869,846)
Transfers in	-	-	-	-	149,544	149,544
Transfers out	(36,000)	-	-	-	(137,544)	(173,544)
Total Other Financing Sources(Uses)	(36,000)	-	-	-	(857,846)	(893,846)
NET CHANGE IN FUND BALANCES	2,371,121	(436,529)	46,473	8,811	(7,225,127)	(5,235,251)
FUND BALANCES(deficit), BEGINNING OF YEAR	(396,331)	1,081,107	105,638	218,798	14,244,906	15,254,118
FUND BALANCES(deficit), END OF YEAR	\$ 1,974,790	\$ 644,578	\$ 152,111	\$ 227,609	\$ 7,019,779	\$ 10,018,867
Reconciliation to change in net assets:						
Net change in fund balance for governmental funds						\$ (4,341,405)
Amounts reported for governmental activities in the statement of activities are different because:						
Net activity in long term debt						(443,846)
Change in net assets of governmental activities						<u>\$ (4,785,251)</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS- CASH BASIS
PROPRIETARY FUNDS
November 30, 2012

	<u>Major</u>	<u>Non-Major</u>	
	Ambulance	Animal	
	Fund	Control	Total
	<u>911 Fund</u>	<u>Control</u>	<u>Total</u>
ASSETS:			
Current Assets:			
Cash and cash equivalents	\$ 139,060	\$ 519,831	\$ 14,206
	<u>673,097</u>		<u>673,097</u>
Total Assets	<u>\$ 139,060</u>	<u>\$ 519,831</u>	<u>\$ 14,206</u>
	<u>\$ 673,097</u>		<u>\$ 673,097</u>
NET ASSETS			
Unrestricted	<u>\$ 139,060</u>	<u>\$ 519,831</u>	<u>\$ 14,206</u>
	<u>\$ 673,097</u>		<u>\$ 673,097</u>
Total Net Assets	<u>\$ 139,060</u>	<u>\$ 519,831</u>	<u>\$ 14,206</u>
	<u>\$ 673,097</u>		<u>\$ 673,097</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
November 30, 2012

	Major		Non-Major	Total
	Ambulance Fund	911 Fund	Animal Control	
Operating Revenues				
Charges for services	\$ 647,066	\$ 211,421	\$ 50,774	\$ 909,261
Property and replacement taxes	262,896		-	262,896
Other receipts and reimbursements	920		4,941	5,861
Total Operating Revenues	<u>910,882</u>	<u>211,421</u>	<u>55,715</u>	<u>1,178,018</u>
Operating Expenses:				
Salaries	649,222	162,314	56,895	868,431
Fringe benefits	92,274	-	-	92,274
Telephone	-	63,644	1,430	65,074
Utilities	20,642	-	5,266	25,908
Supplies	34,950	12,451	3,214	50,615
Office expense	8,602	-	137	8,739
Travel	3,384	-	507	3,891
Maintenance and repairs	93,252	48,840	1,558	143,650
Equipment	183,531	8,431	137	192,099
Miscellaneous	14,428	13,455	598	28,481
Total Operating Expenses	<u>1,100,285</u>	<u>309,135</u>	<u>69,742</u>	<u>1,479,162</u>
Operating Income (Loss)	<u>(189,403)</u>	<u>(97,714)</u>	<u>(14,027)</u>	<u>(301,144)</u>
Nonoperating Revenues				
Interest income	3,855	5,264	49	9,168
Total Nonoperating Revenues	<u>3,855</u>	<u>5,264</u>	<u>49</u>	<u>9,168</u>
Net Income(Loss) Before Contributions and Transfers	(185,548)	(92,450)	(13,978)	(291,976)
Transfers in	-	-	24,000	24,000
Change in net assets	(185,548)	(92,450)	10,022	(267,976)
Total net assets-beginning	324,608	612,281	4,184	941,073
Total net assets-ending	<u>\$ 139,060</u>	<u>\$ 519,831</u>	<u>\$ 14,206</u>	<u>\$ 673,097</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-CASH BASIS
AGENCY FUNDS
November 30, 2012

	Circuit Clerk Bond Fund	General Assistance Earnfare	Total
Assets:			
Cash and cash equivalents	\$ 350,127	\$ 13,244	\$ 363,371
Total Assets	\$ 350,127	\$ 13,244	\$ 363,371
Liabilities:			
Escrow liability	\$ 350,127	\$ -	\$ 350,127
Due to General Assistance Program	-	7,552	7,552
Total Liabilities	350,127	7,552	357,679
Net Assets	\$ 350,127	\$ 5,692	\$ 355,819

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

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, 2012

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, 2012

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, 2012

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, 2012

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, 2012

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 25, 2011. 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, 2012

Deposits

At November 30, 2012 the carrying amount of the County's deposits with financial institutions was \$10,526,168 and the bank balance was \$10,671,349.

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, 2012, the County has no uninsured/uncollateralized deposits.

At November 30, 2012, of the bank balance of \$10,671,349, \$1,323,772 was covered by federal depository insurance, \$9,347,577 was collateralized by pledged bank assets in the County's name, and no funds were left uninsured/uncollateralized.

Investments

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, 2012, 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 is 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.

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.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE D-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, 2012, 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	\$ 22,067
Open Gate Custom Meats	50,000	5/07/2010	5%	6/01/2026	39,563
McCann & Son's A/C & Heating	25,250	11/19/2004	5%	2/19/2015	6,565
Boars Nest Bed & Breakfast	30,000	12/05/2005	5%	6/05/2020	14,898
Fill Up Mart	25,000	8/14/2010	5%	9/05/2025	20,097
Stegle Plumbing	25,000	11/21/2011	5%	8/21/2026	23,857
TLC Metals	30,000	10/27/2010	5%	11/1/2024	26,749
	<u>\$225,250</u>				<u>\$153,796</u>

As of November 30, 2012, all loans were considered current.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

NOTE E-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 2012, based on the 2011 valuation, was 18.39 percent of payroll for SLEP member, 19.48 percent of payroll for ECO members and 13.67 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, 2011 was 20 years for ECO members and all other employees and 2 years for SLEP members.

For December 1, 2012, 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, 2011 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 2007-2009 experience study.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

NOTE F-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, 2012 the statutory limit for the County was \$10,288,029 providing a remaining debt margin of \$8,033,029.

NOTE G-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, 2012

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
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>\$ 515,000</u>	<u>\$ 48,445</u>	<u>\$ 563,448</u>

Series 2006

Fiscal Year Ending November 30	Interest Rate	Principal	Interest	Total Payments
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>\$ 488,340</u>	<u>\$2,228,340</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

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, 2012.

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
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	<u>855,000</u>	<u>63,697</u>	<u>918,697</u>
	<u>\$1,070,000</u>	<u>\$2,375,432</u>	<u>\$3,445,432</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

Series 2010B

Fiscal Year Ending November 30	Principal	Interest	Total
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>\$16,050,225</u>	<u>\$28,685,225</u>

Series 2010C

Fiscal Year Ending November 30	Principal	Interest	Total
2013	165,000	10,065	175,065
2014	<u>165,000</u>	<u>6,188</u>	<u>171,188</u>
	<u>\$330,000</u>	<u>\$16,253</u>	<u>\$346,253</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

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

Fiscal Year Ending November 30	Principal	Interest	Total
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>\$ 1,895,000</u>	<u>\$ 3,969,521</u>	<u>\$ 5,864,521</u>

NOTE H-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, 2012

NOTE I-EXPENDITURES IN EXCESS OF BUDGET

Excess of expenditures over appropriations in individual funds for the year ended November 30, 2012, are as follows:

<u>Fund</u>	<u>Expenditures</u>	<u>Budget</u>
General	\$3,889,505	\$3,966,877
County Bridge	\$ 82,979	\$ 61,500
Public Safety	\$ 354,923	\$ 335,500
County Tourism	\$ 67,494	\$ 42,000
Animal Control	\$ 69,742	\$ 67,700
County Ambulance	\$1,100,285	\$ 984,000

NOTE J-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, 2012 is as follows:

<u>Restricted Assets</u>	
Revenue Stamps	
Inventory	\$ 12,000
Revolving Loan Fund	
Cash	73,813
Loans receivable	153,796
Debt Service	
Cash	<u>5,848,743</u>
	<u>\$ 6,088,352</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

NOTE K-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	\$ -	\$ 36,000
Total Major Funds	<u>-</u>	<u>36,000</u>
Nonmajor Governmental Funds:		
Animal Control	24,000	-
Cemetery Fund	12,000	-
County Motor Fuel Tax	-	80,000
County Unit Road District - MFT	80,000	-
Hard Road	-	57,544
Township Bridge	<u>57,544</u>	<u>-</u>
Total Nonmajor Funds	<u>173,544</u>	<u>137,544</u>
TOTAL ALL FUNDS	<u>\$ 173,544</u>	<u>\$ 173,544</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 L-CONSTRUCTION IN PROGRESS

Union County, Illinois is currently in the process of building a new courthouse facility. As of November 30, 2012, the county has expended a total of \$9,169,489 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, 2012

	Budget Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Property and replacement taxes	\$ 276,500	\$ 276,500	\$ 3,522,409	\$ 3,245,909
County share of IL income tax	700,000	700,000	841,766	141,766
County share of sales tax	600,000	600,000	527,711	(72,289)
Service fees, licenses and commissions	730,290	730,290	615,254	(115,036)
Interest income	4,900	4,900	13,930	9,030
Salary reimbursements	138,500	138,500	380,426	241,926
Other receipts and reimbursements	504,700	504,700	472,502	(32,198)
Total revenues	<u>2,954,890</u>	<u>2,954,890</u>	<u>6,373,998</u>	<u>3,419,108</u>
GENERAL GOVERNMENT				
Board of Commissioners				
Salaries	24,000	24,000	18,231	5,769
Travel and expense	1,000	1,000	1,462	(462)
Printing	1,000	1,000	-	1,000
Office supplies	100	100	-	100
	<u>26,100</u>	<u>26,100</u>	<u>19,693</u>	<u>6,407</u>
County Clerk				
Salary-County Clerk	54,000	54,000	53,604	396
Salary-Deputies	62,940	62,940	63,206	(266)
Salary-part-time	3,500	3,500	3,475	25
Salary-overtime	2,000	2,000	430	1,570
Fees-vital statistics	200	200	200	-
Microfilm	2,500	2,500	40	2,460
Office Supplies	3,000	3,000	3,336	(336)
Postage and box rent	2,500	2,500	2,356	144
Ledgers and binders	1,000	1,000	154	846
Association dues	250	250	660	(410)
Photocopy supplies	1,500	1,500	879	621
Equipment service contract	3,000	3,000	3,146	(146)
Maintenance-equipments	2,900	2,900	-	2,900
Travel	500	500	34	466
Miscellaneous	500	500	233	267
	<u>140,290</u>	<u>140,290</u>	<u>131,753</u>	<u>8,537</u>
Collector and Treasurer				
Salary-Treasurer	54,000	54,000	52,360	1,640
Salary-Overtime	5,000	5,000	4,193	807
Salary-Deputies	60,964	60,964	30,361	30,603
Equipment and repair	300	300	1,058	(758)
Postage and envelopes	4,500	4,500	4,941	(441)
Office supplies	1,500	1,500	5,510	(4,010)
Publishing	2,500	2,500	2,998	(498)
Dues	260	260	150	110
Travel and expense	500	500	-	500
	<u>129,524</u>	<u>129,524</u>	<u>101,571</u>	<u>27,953</u>
Subtotal general government				
Carried forward	<u>295,914</u>	<u>295,914</u>	<u>253,017</u>	<u>42,897</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2012

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government brought forward	\$ 295,914	\$ 295,914	\$ 253,017	\$ 42,897
Other expenditures and reimbursements				
County audit and budget preparation	33,000	33,000	62,585	(29,585)
Hotel/Motel administration	5,000	5,000	5,000	-
SIEG agent salary	50,000	50,000	44,373	5,627
Merit board	500	500	150	350
Social security	264,000	264,000	336,269	(72,269)
Health insurance	300,000	300,000	288,977	11,023
Computer Service	10,000	10,000	69,649	(59,649)
Contingencies	149,108	149,108	115,987	33,121
Loan repayment	550,000	550,000	465,000	85,000
Public service contracts	34,600	34,600	37,500	(2,900)
	<u>1,396,208</u>	<u>1,396,208</u>	<u>1,425,490</u>	<u>(29,282)</u>
Supervisor of Assessment				
Salary-Supervisor	44,000	44,000	43,535	465
Salary-Deputies	90,921	90,921	68,144	22,777
Salary- Part-time	-	-	6,631	(6,631)
Soil mapping	3,900	3,900	-	3,900
Travel	3,000	3,000	2,059	941
Postage	6,000	6,000	-	6,000
Publication of notices	12,000	12,000	4,465	7,535
Office supplies	2,500	2,500	1,138	1,362
Photocopy supplies	1,500	1,500	274	1,226
Equipment	1,000	1,000	-	1,000
Miscellaneous	325	325	325	-
	<u>165,146</u>	<u>165,146</u>	<u>126,571</u>	<u>38,575</u>
Elections				
Salaries	21,931	21,931	18,455	3,476
Postage	2,500	2,500	2,008	492
Publishing	7,000	7,000	5,918	1,082
Office supplies	65,000	65,000	64,343	657
Computer	6,300	6,300	4,704	1,596
Election polling places	500	500	1,287	(787)
Judge school	500	500	500	-
Judges pay, rent and mileage	26,000	26,000	28,303	(2,303)
	<u>129,731</u>	<u>129,731</u>	<u>125,518</u>	<u>4,213</u>
Total general government	<u>\$ 1,986,999</u>	<u>\$ 1,986,999</u>	<u>\$ 1,930,596</u>	<u>\$ 56,403</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2012

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY				
Sheriff's Department				
Salary-Sheriff	\$ 56,185	\$ 56,185	\$ 56,045	\$ 140
Salary-Deputies	212,818	212,818	209,156	3,662
Salary-Public Safety	1,500	1,500	1,579	(79)
Salary-Secretary	35,919	35,919	34,963	956
Salary-Custodian	28,067	28,067	27,931	136
Salary-Other	38,000	38,000	32,986	5,014
Salary-Civil Process Server	7,500	7,500	6,512	988
Salary-Holiday Buy Back	25,000	25,000	19,505	5,495
Salary-Custodial-part-time	800	800	485	315
Salary-Overtime	23,000	23,000	31,998	(8,998)
Uniforms	3,000	3,000	2,488	512
New Vehicle & equipment	46,000	46,000	46,075	(75)
Postage	1,200	1,200	734	466
Laundry Service	2,300	2,300	1,745	555
Travel-Transportation of prisoners	500	500	730	(230)
Sheriff dues	2,000	2,000	2,020	(20)
Food-Prisoners	800	800	685	115
Office Supplies	3,500	3,500	24,540	(21,040)
Gasoline	55,000	55,000	43,854	11,146
Repairs	20,000	20,000	27,571	(7,571)
Operating Supplies	7,000	7,000	6,202	798
Computer	7,000	7,000	7,144	(144)
Computer Maintenance	8,500	8,500	9,962	(1,462)
Photocopy Supplies	1,000	1,000	1,046	(46)
Ledgers and Binders	550	550	464	86
	<u>587,139</u>	<u>587,139</u>	<u>596,420</u>	<u>(9,281)</u>
County Coroner				
Salary-Coroner	11,910	11,910	10,536	1,374
Salary-Deputy	3,300	3,300	3,483	(183)
Telephone	600	600	163	437
Court Reporter	100	100	-	100
Dues	325	325	325	-
Training	750	750	282	468
Medical	10,800	10,800	11,324	(524)
Office supplies	300	300	-	300
Equipment	300	300	720	(420)
	<u>28,385</u>	<u>28,385</u>	<u>26,833</u>	<u>1,552</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2012

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Courthouse and Jail				
Maintenance-building	\$ 20,000	\$ 20,000	\$ 30,184	\$ (10,184)
Housing prisoners	263,000	263,000	328,660	(65,660)
Juvenile detention	30,000	30,000	62,617	(32,617)
Telephone	30,000	30,000	92,113	(62,113)
Utilities	36,000	36,000	41,313	(5,313)
Laundry	200	200	-	200
	<u>379,200</u>	<u>379,200</u>	<u>554,887</u>	<u>(175,687)</u>
Emergency Services and Disaster Operations				
Salaries	12,875	12,875	11,389	1,486
Salaries-secretary	200	200	-	200
Maintenance vehicle	500	500	-	500
Telephone	1,500	1,500	1,452	48
Utilities	2,000	2,000	1,955	45
Travel	700	700	465	235
Postage	50	50	42	8
Dues	45	45	-	45
Training	500	500	-	500
Public service contracts	1,000	1,000	444	556
Office supplies	500	500	243	257
Gas and oil	400	400	396	4
Miscellaneous	1,000	1,000	865	135
Equipment	3,500	3,500	2,625	875
	<u>24,770</u>	<u>24,770</u>	<u>19,876</u>	<u>4,894</u>
Total Public Safety	<u>991,109</u>	<u>991,109</u>	<u>1,171,183</u>	<u>(180,074)</u>
CORRECTIONS				
Probation				
Union County share of area wide expense	<u>140,288</u>	<u>140,288</u>	<u>140,288</u>	<u>-</u>
Total Corrections	<u>140,288</u>	<u>140,288</u>	<u>140,288</u>	<u>-</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2012

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
JUDICIARY AND LEGAL				
Circuit Clerk				
Salary-Circuit Clerk	\$ 54,000	\$ 54,000	\$ 53,568	\$ 432
Salary-Assistant Circuit Clerk	34,920	34,920	34,354	566
Salary-Deputy Clerk	152,339	152,339	121,678	30,661
Travel	500	500	294	206
Equipment	600	600	369	231
Office and Court Supplies	4,500	4,500	4,970	(470)
Postage and box rent	10,000	10,000	9,290	710
Photocopy supplies	1,100	1,100	340	760
Miscellaneous	350	350	-	350
Dues-Circuit Clerk	350	350	385	(35)
	<u>258,659</u>	<u>258,659</u>	<u>225,248</u>	<u>33,411</u>
Court Expense				
Postage	200	200	190	10
Legal services/court	130,000	130,000	141,271	(11,271)
Dues	400	400	400	-
Circuit court jurors	15,000	15,000	4,878	10,122
Office Supplies	1,200	1,200	959	241
Maintenance Contracts	1,200	1,200	1,200	-
Circuit court expense	1,200	1,200	758	442
Miscellaneous	500	500	183	317
Equipment	5,000	5,000	5,116	(116)
	<u>154,700</u>	<u>154,700</u>	<u>154,955</u>	<u>(255)</u>
State Attorney				
States Attorney salary	128,959	128,959	128,959	-
Secretary salary	59,914	59,914	56,764	3,150
Assistant States Attorney	58,710	58,710	57,826	884
Salary-part-time	18,867	18,867	27,080	(8,213)
Dues	1,000	1,000	-	1,000
Photocopy supplies	-	-	836	(836)
Office Supplies	4,500	4,500	3,589	911
Appellate Service	7,000	7,000	7,000	-
Travel	1,750	1,750	4,196	(2,446)
Postage	1,250	1,250	2,548	(1,298)
Miscellaneous	7,000	7,000	6,311	689
	<u>288,950</u>	<u>288,950</u>	<u>295,109</u>	<u>(6,159)</u>
Subtotal judiciary and legal carried forward	<u>702,309</u>	<u>702,309</u>	<u>675,312</u>	<u>26,997</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2012

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Subtotal judiciary and legal carried forward	\$ 702,309	\$ 702,309	\$ 675,312	\$ 26,997
Judicial Security				
Salary	66,000	66,000	49,498	16,502
Travel	1,500	1,500	-	1,500
Laundry Services	400	400	-	400
Training	100	100	-	100
Uniforms	400	400	-	400
Equipment	400	400	-	400
	<u>68,800</u>	<u>68,800</u>	<u>49,498</u>	<u>19,302</u>
 Total judiciary and legal	 <u>771,109</u>	 <u>771,109</u>	 <u>724,810</u>	 <u>46,299</u>
 Total expenditures	 <u>3,889,505</u>	 <u>3,889,505</u>	 <u>3,966,877</u>	 <u>(77,372)</u>
 Excess (Deficiency) of revenues over				
Expenditures	<u>(934,615)</u>	<u>(934,615)</u>	<u>2,407,121</u>	<u>3,496,480</u>
 Other financing sources (uses):				
Operating transfers in (out)	<u>(137,000)</u>	<u>(137,000)</u>	<u>(36,000)</u>	<u>101,000</u>
Total other financing sources	<u>(137,000)</u>	<u>(137,000)</u>	<u>(36,000)</u>	<u>101,000</u>
 Excess (Deficiency) of revenues and other				
Financing sources over expenditures	<u>(1,071,615)</u>	<u>(1,071,615)</u>	<u>2,371,121</u>	<u>3,597,480</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS
November 30, 2012

	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	\$ -	\$ (25,000)	\$ 290,050	\$ 290,050	\$ 117,605	\$ (172,445)
Service fee, fines, licenses and commissions	-	-	-	-	140,000	140,000	81,901	(58,099)
Interest income	2,500	2,500	1,693	(807)	1,000	1,000	2,275	1,275
Equipment rental	-	-	-	-	560,000	560,000	412,832	(147,168)
Other receipts and reimbursements	-	-	50,000	50,000	38,650	38,650	212,786	174,136
	<u>27,500</u>	<u>27,500</u>	<u>51,693</u>	<u>24,193</u>	<u>1,029,700</u>	<u>1,029,700</u>	<u>827,399</u>	<u>(202,301)</u>
Expenses								
Highways and streets	-	-	-	-	979,001	979,001	780,926	198,075
Other expenditures and reimbursements	500,000	500,000	488,222	11,778	-	-	-	-
	<u>500,000</u>	<u>500,000</u>	<u>488,222</u>	<u>11,778</u>	<u>979,001</u>	<u>979,001</u>	<u>780,926</u>	<u>198,075</u>
Excess of revenues over expenditures	<u>(472,500)</u>	<u>(472,500)</u>	<u>(436,529)</u>	<u>12,415</u>	<u>50,699</u>	<u>50,699</u>	<u>46,473</u>	<u>(400,376)</u>
Other financing sources(uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	100,000	100,000	-	100,000
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Net change in fund balances	<u>(472,500)</u>	<u>(472,500)</u>	<u>(436,529)</u>	<u>12,415</u>	<u>150,699</u>	<u>150,699</u>	<u>46,473</u>	<u>(300,376)</u>
Fund balance, beginning of year			<u>1,081,107</u>				<u>105,638</u>	
Fund balance, end of year			<u>\$ 644,578</u>				<u>\$ 152,111</u>	

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
November 30, 2012

	Revolving Loan Fund			Variance with Final Budget Positive(Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Interest	\$ -	\$ -	\$ 8,811	\$ 8,811
	-	-	8,811	8,811
Expenses				
Administrative	-	-	-	-
	-	-	-	-
Excess of revenues over expenditures	-	-	8,811	8,811
Net change in fund balances	-	-	8,811	8,811
Fund balance, beginning of year			218,798	
Fund balance, end of year			<u>\$ 227,609</u>	

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30,2012

	<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>Debt Service Fund</u>	<u>Totals</u>
Assets							
Cash and cash equivalents	<u>\$ 40,479</u>	<u>\$ 633,811</u>	<u>\$ 323,526</u>	<u>\$ 26,674</u>	<u>\$ 146,546</u>	<u>\$ 5,848,743</u>	<u>\$ 7,019,779</u>
Total Assets	<u><u>\$ 40,479</u></u>	<u><u>\$ 633,811</u></u>	<u><u>\$ 323,526</u></u>	<u><u>\$ 26,674</u></u>	<u><u>\$ 146,546</u></u>	<u><u>\$ 5,848,743</u></u>	<u><u>\$ 7,019,779</u></u>
Fund Balance							
Unreserved	<u>\$ 40,479</u>	<u>\$ 633,811</u>	<u>\$ 323,526</u>	<u>\$ 26,674</u>	<u>\$ 146,546</u>	<u>\$ 5,848,743</u>	<u>\$ 7,019,779</u>
Total Fund Balance	<u><u>\$ 40,479</u></u>	<u><u>\$ 633,811</u></u>	<u><u>\$ 323,526</u></u>	<u><u>\$ 26,674</u></u>	<u><u>\$ 146,546</u></u>	<u><u>\$ 5,848,743</u></u>	<u><u>\$ 7,019,779</u></u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2012

	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health & Welfare	Other	Debt Service Fund	Totals
Revenues							
Public safety tax	\$ -	\$ -	\$ 230,073	\$ -	\$ -	\$ 1,026,339	\$ 1,256,412
Property and other taxes	-	315,483	-	-	256,182	282,073	853,738
Interest income	69	2,077	1,052	120	687	1,999	6,004
Fees and fines	48,421	-	136,767	-	-	-	185,188
Salary reimbursements	-	501,801	-	-	-	-	501,801
Motor fuel tax allotments	-	754,949	-	-	-	-	754,949
Grants and entitlements	-	-	36,958	-	-	-	36,958
Other revenues	-	6,280	106,482	33,571	22,091	11,582	180,006
Total Revenues	48,490	1,580,590	511,332	33,691	278,960	1,321,993	3,775,056
Expenditures							
Salaries and labor	-	403,831	445,759	25,431	11,872	-	886,893
Fringe benefits	-	54,317	98	3,069	451,007	-	508,491
Equipment purchases	-	-	155,473	-	1,008	-	156,481
Materials and supplies	-	-	21,082	36	-	-	21,118
Construction, repairs, and maintenance	-	992,163	-	-	-	7,373,200	8,365,363
Public health	-	-	-	17,306	-	-	17,306
Occupancy	-	-	-	7,832	-	-	7,832
Other expenditures	33,347	32,750	1,441	266	111,049	-	178,853
Total Expenditures	33,347	1,483,061	623,853	53,940	574,936	7,373,200	10,142,337
Excess(Deficiency) of revenue received							
Over expenditures disbursed	15,143	97,529	(112,521)	(20,249)	(295,976)	(6,051,207)	(6,367,281)
Other Financing Sources(Uses):							
Repayment of Debt	-	-	-	-	-	(869,846)	(869,846)
Transfers in	-	137,544	-	-	12,000	-	149,544
Transfers out	-	(137,544)	-	-	-	-	(137,544)
Total Other Financing Sources(Uses)	-	-	-	-	12,000	(869,846)	(857,846)
Net change in fund balances	15,143	97,529	(112,521)	(20,249)	(283,976)	(6,921,053)	(7,225,127)
Fund balance, December 1, 2011	25,336	536,282	436,047	46,923	430,522	12,769,796	14,244,906
Fund balance, November 30, 2012	\$ 40,479	\$ 633,811	\$ 323,526	\$ 26,674	\$ 146,546	\$ 5,848,743	\$ 7,019,779

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30,2012

	<u>Automation Fee Treasurer</u>	<u>Automation Fund County Clerk</u>	<u>GIS Fund</u>	<u>Totals</u>
Assets				
Cash and cash equivalents	<u>\$ 3,363</u>	<u>\$ 1,229</u>	<u>\$ 35,887</u>	<u>\$ 40,479</u>
Total Assets	<u><u>\$ 3,363</u></u>	<u><u>\$ 1,229</u></u>	<u><u>\$ 35,887</u></u>	<u><u>\$ 40,479</u></u>
 Fund Balance				
Unreserved	<u>\$ 3,363</u>	<u>\$ 1,229</u>	<u>\$ 35,887</u>	<u>\$ 40,479</u>
Total Fund Balance	<u><u>\$ 3,363</u></u>	<u><u>\$ 1,229</u></u>	<u><u>\$ 35,887</u></u>	<u><u>\$ 40,479</u></u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30,2012

	<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	\$ -	\$ 10,711	\$ 96,309	\$ 47,266	\$ 88,084	\$ 205,556	\$ 27,110	\$ 158,775	\$ 633,811
Total Assets	<u>\$ -</u>	<u>\$ 10,711</u>	<u>\$ 96,309</u>	<u>\$ 47,266</u>	<u>\$ 88,084</u>	<u>\$ 205,556</u>	<u>\$ 27,110</u>	<u>\$ 158,775</u>	<u>\$ 633,811</u>
Fund Balance									
Unreserved	<u>\$ -</u>	<u>\$ 10,711</u>	<u>\$ 96,309</u>	<u>\$ 47,266</u>	<u>\$ 88,084</u>	<u>\$ 205,556</u>	<u>\$ 27,110</u>	<u>\$ 158,775</u>	<u>\$ 633,811</u>
Total Fund Balance	<u>\$ -</u>	<u>\$ 10,711</u>	<u>\$ 96,309</u>	<u>\$ 47,266</u>	<u>\$ 88,084</u>	<u>\$ 205,556</u>	<u>\$ 27,110</u>	<u>\$ 158,775</u>	<u>\$ 633,811</u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30,2012

	<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>\$ 20,075</u>	<u>\$ 45,122</u>	<u>\$ 101,088</u>	<u>\$ 2,072</u>	<u>\$ 3,014</u>	<u>\$ 139,318</u>	<u>\$ 12,837</u>	<u>\$ 323,526</u>
Total Assets	<u><u>\$ 20,075</u></u>	<u><u>\$ 45,122</u></u>	<u><u>\$ 101,088</u></u>	<u><u>\$ 2,072</u></u>	<u><u>\$ 3,014</u></u>	<u><u>\$ 139,318</u></u>	<u><u>\$ 12,837</u></u>	<u><u>\$ 323,526</u></u>
Fund Balance								
Unreserved	<u>\$ 20,075</u>	<u>\$ 45,122</u>	<u>\$ 101,088</u>	<u>\$ 2,072</u>	<u>\$ 3,014</u>	<u>\$ 139,318</u>	<u>\$ 12,837</u>	<u>\$ 323,526</u>
Total Fund Balance	<u><u>\$ 20,075</u></u>	<u><u>\$ 45,122</u></u>	<u><u>\$ 101,088</u></u>	<u><u>\$ 2,072</u></u>	<u><u>\$ 3,014</u></u>	<u><u>\$ 139,318</u></u>	<u><u>\$ 12,837</u></u>	<u><u>\$ 323,526</u></u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30,2012

	<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	\$ -	\$ 2,942	\$ 865	\$ 22,867	\$ 26,674
Total Assets	<u>\$ -</u>	<u>\$ 2,942</u>	<u>\$ 865</u>	<u>\$ 22,867</u>	<u>\$ 26,674</u>
Fund Balance					
Unreserved	\$ -	\$ 2,942	\$ 865	\$ 22,867	\$ 26,674
Total Fund Balance	<u>\$ -</u>	<u>\$ 2,942</u>	<u>\$ 865</u>	<u>\$ 22,867</u>	<u>\$ 26,674</u>

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30,2012

	<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>\$ 70,835</u>	<u>\$ 12,557</u>	<u>\$ 22,546</u>	<u>\$ 39,609</u>	<u>\$ 560</u>	<u>\$ 439</u>	<u>\$ 146,546</u>
Total Assets	<u><u>\$ 70,835</u></u>	<u><u>\$ 12,557</u></u>	<u><u>\$ 22,546</u></u>	<u><u>\$ 39,609</u></u>	<u><u>\$ 560</u></u>	<u><u>\$ 439</u></u>	<u><u>\$ 146,546</u></u>
Fund Balance							
Unreserved	<u>\$ 70,835</u>	<u>\$ 12,557</u>	<u>\$ 22,546</u>	<u>\$ 39,609</u>	<u>\$ 560</u>	<u>\$ 439</u>	<u>\$ 146,546</u>
Total Fund Balance	<u><u>\$ 70,835</u></u>	<u><u>\$ 12,557</u></u>	<u><u>\$ 22,546</u></u>	<u><u>\$ 39,609</u></u>	<u><u>\$ 560</u></u>	<u><u>\$ 439</u></u>	<u><u>\$ 146,546</u></u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30,2012

	<u>Automation Fee Treasurer</u>	<u>Automation Fund County Clerk</u>	<u>GIS Fund</u>	<u>Totals</u>
Revenues Received				
Fees and fines	\$ 2,907	\$ 17,770	\$ 27,744	\$ 48,421
Interest income	39	30	-	69
Other revenues	-	-	-	-
Total Revenues	<u>2,946</u>	<u>17,800</u>	<u>27,744</u>	<u>48,490</u>
Expenditures				
Salaries and labor	-	-	-	-
Other expenditures and reimbursements	<u>11,330</u>	<u>19,725</u>	<u>2,292</u>	<u>33,347</u>
Total Expenditures	<u>11,330</u>	<u>19,725</u>	<u>2,292</u>	<u>33,347</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(8,384)	(1,925)	25,452	15,143
Fund balance, December 1, 2011	<u>11,747</u>	<u>3,154</u>	<u>10,435</u>	<u>25,336</u>
Fund balance, November 30, 2012	<u><u>\$ 3,363</u></u>	<u><u>\$ 1,229</u></u>	<u><u>\$ 35,887</u></u>	<u><u>\$ 40,479</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 30,2012

	Hard Road	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District - Bridge	County Motor Fuel Tax	County Unit Road District - MFT	Township Bridge	Totals
Revenues									
Property and replacement tax	\$ -	\$ 40,143	\$ 45,794	\$ 115,203	\$ 114,343	\$ -	\$ -	\$ -	\$ 315,483
Interest income	-	163	264	225	106	739	322	258	2,077
Salary reimbursements	-	-	-	2,088	27,776	125,692	257,464	88,781	501,801
Motor fuel tax allotments	-	-	-	-	-	289,175	465,774	-	754,949
Other revenues	-	-	-	1,307	-	-	4,973	-	6,280
Total Revenues	-	40,306	46,058	118,823	142,225	415,606	728,533	89,039	1,580,590
Expenditures									
Salaries and labor	-	7,452	-	9,026	15,837	153,382	218,134	-	403,831
Fringe benefits	-	548	-	-	3,581	11,757	38,431	-	54,317
Construction, maintenance, and repairs	-	74,979	17,462	45,017	44,369	164,051	605,902	40,383	992,163
Other expenditures	-	-	5,000	27,750	-	-	-	-	32,750
Total Expenditures	-	82,979	22,462	81,793	63,787	329,190	862,467	40,383	1,483,061
Excess(Deficiency) of revenue received									
Over expenditures disbursed	-	(42,673)	23,596	37,030	78,438	86,416	(133,934)	48,656	97,529
Other Financing Sources(Uses):									
Transfers in	-	-	-	-	-	-	80,000	57,544	137,544
Transfers out	(57,544)	-	-	-	-	(80,000)	-	-	(137,544)
Total Other Financing Sources(Uses)	(57,544)	-	-	-	-	(80,000)	80,000	57,544	-
Net change in fund balances	(57,544)	(42,673)	23,596	37,030	78,438	6,416	(53,934)	106,200	97,529
Fund balance, December 1, 2011	57,544	53,384	72,713	10,236	9,646	199,140	81,044	52,575	536,282
Fund balance, November 30, 2012	\$ -	\$ 10,711	\$ 96,309	\$ 47,266	\$ 88,084	\$ 205,556	\$ 27,110	\$ 158,775	\$ 633,811

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30,2012

	<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	\$ 230,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,073
Interest income	236	-	387	6	9	414	-	1,052
Fees and fines	-	-	62,952	16,650	-	54,787	2,378	136,767
Grants and entitlements	-	36,958	-	-	-	-	-	36,958
Other revenues	90,000	14,510	-	-	1,907	-	65	106,482
Total Revenues	320,309	51,468	63,339	16,656	1,916	55,201	2,443	511,332
Expenditures								
Salaries and labor	354,923	30,633	31,861	-	-	28,342	-	445,759
Fringe benefits	-	98	-	-	-	-	-	98
Equipment purchases	-	3,128	97,001	-	125	53,006	2,213	155,473
Materials and supplies	-	-	5,965	15,117	-	-	-	21,082
Other expenditures	-	1,441	-	-	-	-	-	1,441
Total Expenditures	354,923	35,300	134,827	15,117	125	81,348	2,213	623,853
Excess(Deficiency) of revenue received								
Over expenditures disbursed	(34,614)	16,168	(71,488)	1,539	1,791	(26,147)	230	(112,521)
Other Financing Sources(Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources(Uses)	-	-	-	-	-	-	-	-
Net change in fund balances	(34,614)	16,168	(71,488)	1,539	1,791	(26,147)	230	(112,521)
Fund balance, December 1, 2011	54,689	28,954	172,576	533	1,223	165,465	12,607	436,047
Fund balance, November 30, 2012	<u>\$ 20,075</u>	<u>\$ 45,122</u>	<u>\$ 101,088</u>	<u>\$ 2,072</u>	<u>\$ 3,014</u>	<u>\$ 139,318</u>	<u>\$ 12,837</u>	<u>\$ 323,526</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30,2012

	Southern Seven Health Fund	General Assistance	Tuberculosis	Arrestee Medical Cost Fund	Totals
Revenues					
Property and replacement tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	6	7	4	103	120
Other revenues	-	29,819	-	3,752	33,571
Total Revenues	<u>6</u>	<u>29,826</u>	<u>4</u>	<u>3,855</u>	<u>33,691</u>
Expenditures					
Salaries and labor	-	25,431	-	-	25,431
Fringe benefits	-	3,069	-	-	3,069
Occupancy	-	7,832	-	-	7,832
Materials and supplies	-	36	-	-	36
Public health	17,306	-	-	-	17,306
Other expenditures	-	266	-	-	266
Total Expenditures	<u>17,306</u>	<u>36,634</u>	<u>-</u>	<u>-</u>	<u>53,940</u>
Excess(Deficiency) of revenue received					
Over expenditures disbursed	<u>(17,300)</u>	<u>(6,808)</u>	<u>4</u>	<u>3,855</u>	<u>(20,249)</u>
Fund balance, December 1, 2011	<u>17,300</u>	<u>9,750</u>	<u>861</u>	<u>19,012</u>	<u>46,923</u>
Fund balance, November 30, 2012	<u>\$ -</u>	<u>\$ 2,942</u>	<u>\$ 865</u>	<u>\$ 22,867</u>	<u>\$ 26,674</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30,2012

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenues							
Property and other taxes	\$ 152,786	\$ 31,553	\$ 71,843	\$ -	\$ -	\$ -	\$256,182
Interest income	492	-	85	102	2	6	687
Fees and fines	-	-	-	-	-	-	-
Other revenues	22,091	-	-	-	-	-	22,091
Total Revenues	<u>175,369</u>	<u>31,553</u>	<u>71,928</u>	<u>102</u>	<u>2</u>	<u>6</u>	<u>278,960</u>
Expenditures							
Salaries and labor	-	-	-	-	-	11,872	11,872
Fringe benefits	451,007	-	-	-	-	-	451,007
Equipment purchases	-	-	-	-	-	1,008	1,008
Other expenditures	-	43,555	67,494	-	-	-	111,049
Total Expenditures	<u>451,007</u>	<u>43,555</u>	<u>67,494</u>	<u>-</u>	<u>-</u>	<u>12,880</u>	<u>574,936</u>
Excess(Deficiency) of revenue received							
Over expenditures disbursed	<u>(275,638)</u>	<u>(12,002)</u>	<u>4,434</u>	<u>102</u>	<u>2</u>	<u>(12,874)</u>	<u>(295,976)</u>
Other Financing Sources(Uses):							
Transfers in	-	-	-	-	-	12,000	12,000
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
Net change in fund balances	<u>(275,638)</u>	<u>(12,002)</u>	<u>4,434</u>	<u>102</u>	<u>2</u>	<u>(874)</u>	<u>(283,976)</u>
Fund balance, December 1, 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>
Fund balance, November 30, 2012	<u>\$ 70,835</u>	<u>\$ 12,557</u>	<u>\$ 22,546</u>	<u>\$ 39,609</u>	<u>\$ 560</u>	<u>\$ 439</u>	<u>\$ 146,546</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
12/31/2012	55,893	100%	\$ -
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%	\$ -

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2012	1,088,622	1,628,751	540,129	66.84%	317,859	169.93%
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%

**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
12/31/2012	18,526	100%	\$ -
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%	\$ -

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
12/31/2012	1,618,419	1,492,334	(126,085)	108.45%	480,955	0.00%
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%

**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
12/31/2012	206,793	100%	\$ -
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%	\$ -

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
12/31/2012	5,301,422	5,569,288	267,866	95.19%	1,997,180	14.41%
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%