

UNION COUNTY GOVERNMENT
UNION COUNTY, ILLINOIS
INDEPENDENT AUDITORS' REPORT
NOVEMBER 30, 2016

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July 17, 2017

INDEPENDENT AUDITORS' REPORT

Union County Government
309 W. Market Street
Jonesboro, IL 62952

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major funds and the aggregate remaining fund information of Union County Government, Illinois as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Summary of Opinions

Governmental Activities	Unmodified
General Fund	Unmodified
Ambulance Fund	Unmodified
Highway General Fund	Unmodified
Bpm & Interest Fund	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for Qualified Opinion on Aggregate Remaining Fund Information

We were unable to obtain sufficient appropriate audit evidence about Sheriff's Fees and Inmate Bond money collected in the Sheriff's Department. Documentation of all fees and bond money received was not kept, cash received was not deposited, and fees and bonds were not subsequently transmitted to the appropriate parties. The Sheriff's bank account is classified as aggregate remaining fund information. See Finding 2016-10 for further information.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund Union County Government, Illinois, as of November 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

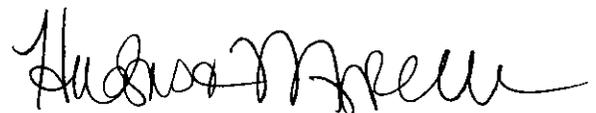
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Union County Government's basic financial statements. The supporting fund schedules for the year ended November 30, 2016 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supporting fund schedules are the responsibility of management and the information was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supporting fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 17, 2017, on our consideration of the Union County Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Union County Government's internal control over financial reporting and compliance.

Respectfully submitted,



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July 17, 2017

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Union County Government
309 W. Market Street
Jonesboro, IL 62952

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union County Government, Illinois as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise Union County Government, Illinois' basic financial statements and have issued our report thereon dated July 17, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Union County Government's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Union County Government's internal control. Accordingly, we do not express an opinion on the effectiveness of Union County Government's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider all of the deficiencies described below to be material weaknesses.

NOTE: THE NOVEMBER 30, 2015 AUDITOR'S REPORT WAS PRESENTED ON MAY 26, 2017. THE COUNTY IS CONTINUING TO WORK ON IMPLEMENTATION OF RECOMMENDATIONS FROM THE 2015 AUDIT. THE COUNTY INTENDS IT FULLY IMPLEMENT ALL RECOMMENDATIONS.

2016-1 (REPEAT FINDING FROM 2015 & 2014)

Criteria:

Governmental Accounting Standards Board's Statement Number 54.

Condition:

Union County Government has not assigned fund balance categories in accordance with Governmental Accounting Standards Board's Statement No. 54 - Fund Balance Reporting and Governmental Fund Type Definitions. Governmental Accounting Standards Board's Statement No. 54 requires that the *Non-spendable* fund balance category include amounts that are not available for spending, either now or in the future, because the amount is offset by assets that are not in spendable form. The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications. Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required. This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements.

Union County Government's General Fund does not have a formal stabilization plan in the event emergency situations or when revenue shortages or budgetary imbalances arise.

Cause:

Lack of current implementation of the Governmental Accounting Standards Board's Statement Number 54.

Effect or potential effect:

The County would not be prepared financially in the event of emergency situations or when revenue shortages or budgetary imbalances arise.

Recommendations:

- It is recommended that the County Board review, understand and properly classify all of its fund balances in accordance with Governmental Accounting Standards Board's Statement Number 54.
- It is recommended that the County Board establish a formal stabilization plan to set aside funds for use in emergency situations, or when revenue shortages, or budgetary imbalances arise. The stabilization plan should include provisions and controls that dictate the circumstances under which they can be spent. The stabilization plan should include amounts for budget or revenue stabilization, working capital needs, contingencies or emergencies, compensated absences, Courthouse repairs and maintenance and other designated purposes. A six-month operating reserve for the County's General Fund is recommended.
- The Board should also review stabilization funds for the County Highway Department and County Ambulance Service. These Departments operate outside of the County's General Fund and incur material operating and capital equipment expenses each year. The County Highway Engineer and the County Ambulance Director should be consulted in order to determine the appropriate level of stabilization funds for each Department.

2016-2 (REPEAT FINDING FROM 2015 & 2014)

Criteria:

Illinois Compiled Statutes.

Condition:

We noted that departments receiving fines and fees are not submitting reports of fines and fees collected to the County Board.

Cause:

Lack of current implementation of the statute.

Effect or potential effect:

The County Board would not have any historical data to compare the month to month income of the various offices.

Recommendation:

We recommend that the departments receiving fines and fees develop, prepare and submit, at a minimum, semi-annual reports to the County Board for fines and fees received. The departments that appear to receive fines and fees are: County Clerk, Circuit Clerk, State Attorney, Animal Control, Sheriff's Department, Coroner and Ambulance Service. If the departments and County Board find it beneficial, shorter reporting segments or time periods can be presented. In addition to statutory

compliance, the filing and acceptance of these fine and fee reports will develop an historical trend for fines and fees received in these departments.

2016-3 (REPEAT FINDING FROM 2015 & 2014)

Criteria:

Generally Accepted Accounting Principles.

Condition:

Currently, payroll hours are submitted for paycheck preparation for staff every other Monday. The payroll hours that are submitted for paycheck preparation every other Monday are to calculate paychecks through the upcoming Friday. There is no delay or calculation period between the end of a payroll period and the submission of hours to pay staff. Since hours are submitted on Monday to pay staff through the upcoming Friday, this increases the risk that payroll costs will be expended for non-worked hours and it increases the risk that accrued time off for the employees will be misstated.

Cause:

Lack of a payroll calculation period after the employees have worked.

Effect or potential effect:

Without proper controls in place and a payroll calculation period where employees are paid only after the hours are worked, the payroll process is at risk for abuse.

Recommendation:

The County should consider implementing a calculation time period between the end of a payroll period and the calculation of employee paychecks. The written payroll process should ensure that employees have worked the hours before being paid or that the appropriate sick, vacation or other approved time off have been properly charged.

2016-4 (REPEAT FINDING FROM 2015 & 2014)

Criteria:

Generally Accepted Accounting Principles.

Condition:

The County does not maintain centralized detailed records on a perpetual basis for the accrued time off for employees.

Cause:

Lack of a process to track employees' accrued time off.

Effect or potential effect:

Without proper controls in place and proper record keeping, the payroll process is at risk for abuse.

Recommendation:

We recommend that the County consider utilizing the payroll process to track each employee's accrued time off, inclusive of the additions to accrued time off and accrued time used. The accrued balance would then be reported to each employee on his or her paycheck each pay period. The accrued time off for each staff member should be kept on a perpetual basis.

2016-5 (REPEAT FINDING FROM 2015 & 2014)

Criteria:

Generally Accepted Accounting Principles.

Condition:

Upon inquiry, there has been no formal policy regarding the prohibition of personal use of County-owned assets. Union County Government, Illinois has several fixed asset items that could be used for personal use.

Cause:

Lack of current implementation of a policy.

Effect:

The County-owned assets are subject to abuse.

Recommendation:

We recommend that Union County Government develop and implement policies that prohibit the personal use of all County-owned assets by employees, except as provided by a board resolution covering personal use of County owned assets.

2016-6 (REPEAT FINDING FROM 2015 & 2014)

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Conditions:

For the fiscal year ended November 30, 2016, individual fixed asset records were reconstructed from purchasing records. While this procedure provided details on current year fixed asset purchases, it does not provide the level of control, detail, and efficiency that can be achieved with a computerized asset system. Also, Union County Government, Illinois did not calculate its annual depreciation expense on its fixed assets.

The County has not established any formal policies concerning the acquisition and disposal of property and equipment.

The County has a large investment of dollars in equipment and other fixed asset items. Currently, the county does not have a policy in place that requires the physical inventory of the County's fixed asset items.

Recommendations:

To ensure that all property and equipment purchases and disposals are properly documented, we recommend that formal policies be adopted.

- Establish a Fixed Asset Capitalization Policy - We noted that the County does not have a set policy for capitalization of fixed assets. We recommend that the Board establish a policy whereby all property purchases above a board-established dollar threshold and having a useful life of one year or more are capitalized. Purchases costing less than the established amount or having a useful life of less than one year should be expensed, since the cost of maintaining depreciation records for such items would exceed the benefits. The County should document the capitalization policy and communicate it to those who code property invoices to ensure the policy is consistently followed.
- Establish Detailed Property Records - The preparation of detailed property records aids in the accounting for property disposals, substantiating insurance claims for lost or damaged items, providing information for properly filing annual informational returns and provides controls to safeguard the assets. We recommend a written procedure statement that would require the preparation of a detailed property record for each asset and a property identification number to be assigned to each asset.
- For asset acquisitions and dispositions, at a minimum, the detailed property records should include the following information:
 - Description, asset number, and location.
 - Acquisition cost and date of acquisition.
 - Assigned life and method of depreciation.
 - Depreciation taken on an annual basis with accumulation thereof.
 - Serial and model numbers
 - Any assets traded
- We recommend that the County use the fixed asset module in its newly acquired accounting software program to track fixed assets on hand, future asset acquisitions and dispositions and calculate the County's annual depreciation expense. The maintenance of proper record keeping will also aid in the County's depreciation calculation.
- We recommend that periodic physical counts of property, especially removable equipment items, be taken and compared to the detailed fixed asset records. Affixing identifying tags with identification numbers will aid in any fixed asset inspection. The fixed asset inspections will also assist in detecting the loss or unauthorized use of County-owned fixed assets.

2016-7 (REPEAT FINDING FROM 2015)

Criteria:

Generally Accepted Accounting Principles.

Condition:

The County does not maintain the detailed records necessary for making a precise accrual for compensated absences either perpetually or at year-end. Our audit estimate for this unrecorded liability has been significant in the past.

Cause:

Lack of recordkeeping.

Effect or potential effect:

The potential for error or fraud exists in the absence of such detail records increases. Also, the financial statements will be materially misstated without the appropriate accrual.

Recommendation:

We recommend that the County maintain compensated absences information on a perpetual method and that someone outside each department be assigned to monitor and reconcile the balances as they accrue as well as maintain supporting documentation. Computer software programs for maintaining such records are available.

2016-8 (REPEAT FINDING FROM 2015)

Criteria:

Generally Accepted Accounting Principles.

Condition:

Payroll calculations and withholding amounts for tax liabilities and fringe benefits are not reconciled. Errors in withholdings and payment amounts have been noted. Errors, unintentional and intentional, can occur as a result.

Cause:

Lack of internal controls and reconciliation processes.

Effect or potential effect:

Errors, unintentional and intentional, can occur as a result.

Recommendation:

It is recommended that a staff member other than the payroll clerk routinely review payroll withholdings and fringe benefit payments for accuracy.

2016-9 (REPEAT FINDING FROM 2015)

Criteria:

Generally Accepted Accounting Principles.

Condition:

At present, the payroll processing system in the County is not appropriately designed for the volume, complexity and types of payroll transactions that occur.

Cause:

Lack of a properly designed payroll system.

Effect or potential effect:

The current design can lead to payroll fraud going undetected and unmitigated.

Recommendation:

We recommend that the County develop and implement a payroll system that is appropriate for the volume, complexity and types of payroll transactions that occur.

We recommend that the County perform a careful review of the payroll register (that is, the schedule showing the calculation of gross pay, deductions, and net pay) and payroll check register which can highlight several types of payroll fraud. We recommend that an appropriate person, other than the payroll clerk, periodically make such a review, being alert for unusual matters that might suggest fraud, such as the following:

- Duplicate names or addresses.
- Names of former employees.
- Math errors (which may indicate diversion of payroll or payroll taxes).
- Unusual pay rates or numbers of hours worked.
- Factors that may indicate ghost employees.

2016-10 (REPEAT FINDING FROM 2015)

Criteria:

Generally Accepted Accounting Principles.

Conditions:

The following deficiencies were noted in the cash receipts procedures for the Sheriff's Office when handling fees and bonds:

- Cash receipts were not deposited daily. After the secretary's separation from service, it was determined that the secretary accumulated cash receipts in a in a safe by her desk and did not make regular bank deposits.
- Cash was stored in the Sheriff's office without the Officeholder's knowledge or consent.

- No list of receipts was prepared for subsequent review to the deposit slip. Therefore, there is not a complete record of the fees and bonds received by the Sheriff's Office to compare to the bank deposits that were made.
- Fees collected were not delivered or transmitted to the County Treasurer's Office in a timely manner.
- Bonds collected were not delivered or transmitted to the Circuit Clerk's Office in a timely manner.
- Multiple cash receipts were not supported with sufficient detail to identify the source and are currently in the Sheriff's Department's Bank Account.
- Our review of the Sheriff's Office's procedures indicated that there is a lack of control in the receiving, depositing and recording of cash receipts.

Cause:

Lack of internal controls over cash and cash receipts.

Effect or potential effect:

As a result, not only is there risk of loss from burglary, misplacement, or misappropriation, but the cash is not available for transfer of fees and bond funds to the appropriate parties.

Recommendations:

We recommend that deposits be made on a daily basis both to improve cash flow and to reduce the risk of loss.

To provide effective control it would be necessary to separate each of these duties, as well as the reconciling of the bank accounts, whereas at the present time one employee's duties include all of these functions.

Cash receipts should be entered in the cash receipts journal in detail including identification as to the individual payors, and a permanent record maintained showing the source of the receipts. We also recommend that preprinted, prenumbered receipts be given for all receipts and that copies be retained for audit purposes.

A disposition needs to be determined for the cash identified subsequent to the secretary's separation of service from the County.

2016-11 (REPEAT FINDING FROM 2015)

Criteria:

Generally Accepted Accounting Principles.

Conditions:

At present, the County's internal controls over time and attendance is not appropriately designed for the number of employees and locations.

Cause:

Lack of internal controls over time and attendance.

Effect or potential effect:

The deficiencies and current design can lead to payroll fraud going undetected and unmitigated as well as result in errors in the recording of payroll and related expenses in the financial statements.

Recommendation:

We recommend that the County develop and implement internal controls to effectively monitor the time and attendance for all County employees.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union County Government, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 one instance of noncompliance or other matters that are required to be reported under Government Auditing Standards.

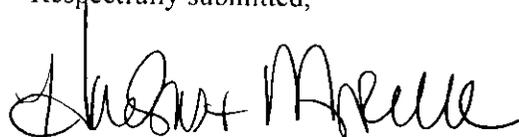
Union County Government Illinois' Response to Findings:

Union County Government, Illinois' response to the findings identified in our audit is described above. Union County Government, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2016

UNION COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2016

		<u>PRIMARY GOVERNMENT</u>
		<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$	116,215
Due from State of Illinois		908,773
Due from other funds		406,787
<u>TOTAL CURRENT ASSETS</u>	\$	1,431,775
<u>RESTRICTED ASSETS</u>		
Cash and cash equivalents	\$	6,679,802
<u>TOTAL RESTRICTED ASSETS</u>	\$	6,679,802
<u>CAPITAL ASSETS</u>		
Buildings	\$	14,520,752
Equipment		1,150,911
Vehicles		1,216,550
Furniture & fixtures		2,532,500
Accumulated depreciation		(8,490,704)
<u>TOTAL CAPITAL ASSETS</u>	\$	10,930,009
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow - IMRF Regular Pension	\$	872,384
Deferred Outflow - IMRF SLEP Pension		310,160
Deferred Outflow - IMRF ECO Pension		146,348
<u>TOTAL DEFERRED OUTFLOWS OF RESOURCES</u>	\$	1,328,892
<u>TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES</u>	\$	20,370,478
LIABILITIES AND NET POSITION		
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$	252,800
Other payables		5,742
Due to others		121,936
General ledger overdrafts		35,749
Current portion of long-term debt - bonds payable		440,000
<u>TOTAL CURRENT LIABILITIES</u>	\$	856,227
<u>NONCURRENT LIABILITIES</u>		
Noncurrent portion of long-term debt - bonds payable	\$	14,480,000
Obligation for compensated absences		800,652
Net Pension Liability - IMRF Regular		1,507,216
Net Pension Liability - IMRF SLEP		668,531
Net Pension Liability - IMRF ECO		109,679
<u>TOTAL NONCURRENT LIABILITIES</u>	\$	17,566,078
<u>DEFERRED INFLOW OF RESOURCES</u>		
Deferred Inflows - IMRF Regular	\$	372,660
Deferred Inflows - IMRF SLEP		33,288
Deferred Inflows - IMRF ECO		-
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	\$	405,948
<u>TOTAL LIABILITIES & DEFERRED INFLOWS OF RESOURCES</u>	\$	18,828,253

NET POSITION
 SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**UNION COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2016**

	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION	
EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES	TOTAL
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT	EXPENSES				
GOVERNMENTAL ACTIVITIES					
General and administrative	\$ 5,664,517	\$ 1,317,410	\$ -	\$ (3,008,998)	\$ (3,008,998)
Public safety	3,705,687	2,749,635	-	(711,094)	(711,094)
Judiciary and court related	1,210,203	708,221	-	(175,388)	(175,388)
Public Works	2,197,991	1,334,342	-	365,346	365,346
TOTAL GOVERNMENTAL ACTIVITIES	\$ 12,778,398	\$ 6,109,608	\$ -	\$ (3,530,134)	\$ (3,530,134)
GENERAL REVENUES AND TRANSFERS					
Property and mobile home taxes				\$ 2,288,978	\$ 2,288,978
Interest income				1,223	1,223
Interfund transfers				1,096,055	1,096,055
Transfers In				701,571	701,571
TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS				\$ 4,087,827	\$ 4,087,827
CHANGE IN NET POSITION				\$ 557,693	\$ 557,693
NET POSITION - BEGINNING OF YEAR				959,538	959,538
PRIOR PERIOD ADJUSTMENT				24,994	24,994
NET POSITION - END OF YEAR				\$ 1,542,225	\$ 1,542,225

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2016

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 7,695,349

Total Net Position reported for governmental activities in the Government-wide Statement of Net Position are different because:

- Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Capital assets consist of the following:

Buildings	14,520,752
Equipment	1,150,911
Vehicles	1,216,550
Furniture & fixtures	2,532,500
Accumulated depreciation	(8,490,704)
- Bonds payable as of November 30, 2016 are not reportable in the Governmental Funds Balance Sheet. (14,920,000)
- The Government-wide Statement of net position records a long-term compensated absences accrual as required by GASB #34. Therefore, there will be a reconciling item to the Governmental Funds Balance Sheet. (800,652)
- Prior Period Adjustment for GASB #68 pension accrual. (1,362,481)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION \$ 1,542,225

UNION COUNTY GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2016

<u>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</u>	\$ 591,442
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because:	
- Depreciation expense on capital assets is reported in the Government-wide Statement of Activities, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds.	(1,246,811)
- Governmental funds report principal loan repayments as current year expense. However, in the Government-wide Statement of Activities, the principal loan repayments are not reported as expense. The current and non-current portions of debt are reflected on the Government-wide Statement of Net Position.	425,000
- Governmental funds do not report the cumulative change in compensated absences. The Government-wide financial statements record the effects of the change in compensated absences.	261,359
- Prior Period Adjustment for GASB #68 pension accrual.	526,703
<u>CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES</u>	<u>\$ 557,693</u>

**UNION COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2016**

	MAJOR FUNDS				TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	AMBULANCE FUND	HIGHWAY GENERAL	BNY - BOND & INTEREST		
ASSETS						
Cash and cash equivalents	\$ 116,215	\$ -	\$ -	\$ -	\$ -	\$ 116,215
Restricted cash and cash equivalents	-	590,109	194,293	-	3,477,955	6,679,802
Document stamps inventory	-	-	-	2,417,445	-	-
Inventory	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Sales tax receivable	-	-	-	-	-	-
Income tax receivable	-	-	-	-	-	-
Salary reimbursements receivable	-	-	-	-	-	-
MFT allotments receivable	-	-	-	-	-	-
Receivables from the State of Illinois	908,772	-	-	-	-	908,772
Due from other funds	-	124,971	-	-	281,816	406,787
TOTAL ASSETS	\$ 1,024,987	\$ 715,080	\$ 194,293	\$ 2,417,445	\$ 3,759,771	\$ 8,111,576
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 216,098	\$ 13,700	\$ 7,147	\$ -	\$ 15,855	\$ 252,800
Other payables	5,742	-	-	-	-	5,742
Due to other funds	112,676	-	255	-	9,005	121,936
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	35,749	35,749
TOTAL LIABILITIES	\$ 334,516	\$ 13,700	\$ 7,402	\$ -	\$ 60,609	\$ 416,227
FUND BALANCE						
Non-spendable:						
Restricted:						
Statutory & Grant purposes	-	701,380	186,891	-	3,699,162	4,587,433
Debt agreement	-	-	-	2,417,445	-	2,417,445
Assigned	-	-	-	-	-	-
Unassigned	690,471	-	-	-	-	690,471
TOTAL FUND BALANCE	\$ 690,471	\$ 701,380	\$ 186,891	\$ 2,417,445	\$ 3,699,162	\$ 7,695,349
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,024,987	\$ 715,080	\$ 194,293	\$ 2,417,445	\$ 3,759,771	\$ 8,111,576

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**UNION COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
NOVEMBER 30, 2016**

	MAJOR FUNDS					TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	AMBULANCE FUND	HIGHWAY GENERAL	BNY - BOND & INTEREST			
REVENUES							
General property and mobile home taxes	\$ 1,480,754	\$ 236,425	\$ 130,781	\$ 206,667	\$ -	\$ 1,491,920	\$ 3,546,547
Payment in lieu of tax	111,230	-	-	-	-	6,225	117,455
Personal property replacement tax	129,312	-	-	-	-	34,432	163,744
Sales tax	494,544	-	-	-	-	-	494,544
Use tax	285,211	-	-	-	-	-	285,211
Income tax	916,927	-	-	-	-	-	916,927
Public Safety Tax	244,958	-	-	1,224,788	-	-	1,469,746
State of Illinois distributions and payments	-	-	-	-	-	-	-
Salary and expense reimbursements	-	-	-	-	-	-	-
Inheritance tax	332,817	-	-	-	-	-	332,817
Motor fuel tax allotments	-	-	-	-	-	-	-
Charges for services	411,828	727,226	612,592	-	-	1,177,266	1,177,266
Fines and Fees	283,797	-	-	-	-	1,360,757	3,112,403
Interest income	1,223	2,093	317	7,905	-	3,150	283,797
Reimbursement of expenditures	-	-	-	-	-	163,944	14,688
Long-term debt proceeds	-	-	-	-	-	-	-
Miscellaneous receipts	108,345	-	-	299,207	-	53,795	461,347
Department of Transportation	-	-	-	-	-	47,981	47,981
Federal financial assistance	-	-	-	-	-	-	-
State financial assistance	7,596	-	-	-	-	356,298	363,894
TOTAL REVENUES	\$ 4,808,542	\$ 965,744	\$ 743,690	\$ 1,738,567	\$ -	\$ 4,695,768	\$ 12,952,311
EXPENDITURES							
General and administrative	\$ 1,768,936	-	-	-	-	\$ 2,559,826	\$ 4,328,762
Public safety	1,801,762	1,080,656	-	-	-	168,748	3,051,166
Judiciary and court related	763,389	-	-	-	-	514,861	1,278,250
Transportation	-	-	485,711	-	-	1,716,126	2,201,837
Public welfare	-	-	-	-	-	14,641	14,641
Bond principal and interest payments	-	-	-	1,383,302	-	-	1,383,302
Capital outlay	-	-	102,911	-	-	-	102,911
TOTAL EXPENDITURES	\$ 4,334,087	\$ 1,080,656	\$ 588,622	\$ 1,383,302	\$ -	\$ 4,974,202	\$ 12,360,869
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 474,455	\$ (114,912)	\$ 155,068	\$ 355,265	\$ -	\$ (278,434)	\$ 591,442
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ 64,816	\$ 1,838	\$ 31	\$ -	\$ -	\$ 1,430,040	\$ 1,496,725
Operating transfers out	(1,174,565)	-	-	(244,958)	-	(77,202)	(1,496,725)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,109,749)	\$ 1,838	\$ 31	\$ (244,958)	\$ -	\$ 1,352,838	\$ -
CHANGE IN FUND BALANCE	\$ (635,294)	\$ (113,074)	\$ 155,099	\$ 110,307	\$ -	\$ 1,074,404	\$ 591,442
FUND BALANCE, BEGINNING OF YEAR	1,325,765	814,454	31,792	2,307,138	-	2,624,758	7,103,907
FUND BALANCE, END OF YEAR	\$ 690,471	\$ 701,380	\$ 186,891	\$ 2,417,445	\$ -	\$ 3,699,162	\$ 7,695,349

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
NOVEMBER 30, 2016

ASSETS

Restricted cash and cash equivalents	\$ 1,119,405
Other receivables	13,303,458
Due from other funds	8,077

<u>TOTAL ASSETS</u>	<u>\$ 14,430,940</u>
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LIABILITIES AND NET POSITION

LIABILITIES

Accounts Payable	\$ 25,960
Overpayments	494
Due to other funds	21,495
Deferred charges	13,284,330

<u>TOTAL LIABILITIES</u>	<u>\$ 13,332,279</u>
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NET POSITION

Restricted for agency purposes	\$ 1,098,661
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<u>TOTAL NET POSITION</u>	<u>\$ 1,098,661</u>
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<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 14,430,940</u>
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UNION COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
NOVEMBER 30, 2016

<u>ADDITIONS</u>	
General property tax	\$ 14,318,071
Fees for services	1,223,115
Occupancy tax	105,807
<u>TOTAL ADDITIONS</u>	<u>\$ 15,674,420</u>
<u>DEDUCTIONS</u>	
General and administrative	\$ 14,244,552
Judiciary and court related	1,240,871
<u>TOTAL DEDUCTIONS</u>	<u>\$ 15,485,423</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 188,997</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Operating transfers in	\$ 4,000
Operating transfers out	(84,503)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (80,503)</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ 108,494</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>-</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 108,494</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Union County, Illinois (the “County”) was incorporated under the provisions of the State of Illinois. The County operates under the Commission form of government and provides the following services: public safety, transportation services for highways and bridges, judiciary and court related services, public health, public welfare and general administrative services.

The County operates with five elected County Commissioners. Those Commissioners also appoint members to various boards that are considered to be related organizations of the County.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of Union County Government are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including, required disclosures, of the County’s financial activities for the fiscal year ended November 30, 2016.

Financial Reporting Entity

The County’s financial reporting entity has been determined in accordance with governmental standards for defining the reporting entity and identifying entities to be included in its basic financial statements. Those standards identify the County’s financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit’s governing body and is able to impose its will on that potential component unit, or there is a potential component unit to provide specific financial benefits to or impose specific financial burdens on the County. The County’s financial reporting entity consists of Union County Government, Illinois (the primary government.)

Related Organizations

Related organizations are excluded from the financial reporting entity because the County’s accountability does not extend beyond making board appointments or approving an annual tax levy. The County has no significant influence over the management, budget or policies of the related organizations. Audited financial statements, if prepared, are available from the respective organizations. Related organizations are described as follows:

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Southern Seven Health Board	Develop, finance and provide health services to the residents of the County. Assets and operations of the Southern Seven Health Board are managed by the Southern Seven Health Board.
University of Illinois Cooperative Extension	Develop, finance and provide services to the residents of the County. Assets and operations of the University of Illinois Cooperative Extension are managed by the University of Illinois Cooperative Extension.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Senior Services	Develop, finance and provide services to the senior citizen residents of the County.
<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
First Judicial Circuit Probation Services	The Illinois Probation and Probation Officer's Act requires the Chief Judge of each circuit to provide probation services for all counties within the circuit in a manner consistent with the annual probation plan, standards, policies and regulations established by the Illinois Supreme Court. The First Judicial Circuit Probation Services is a probation district covering the nine counties of the First Judicial Circuit of Illinois, with Union County being the lead county. Union County Government serves as the lead County for the First Judicial Circuit Probation Service. Assets and operations of the First Judicial Circuit Probation Services are managed by the First Judicial Circuit Probation Services.
Union County 911 Board	To plan a 911 system, coordinate and supervise the implementation, upgrading, or maintenance of the system, receive monies from surcharge and other sources for deposit into the Board's accounts, authorize all disbursements made by the Board, hire any necessary staff, and adopt bylaws for the transaction of its business. The Board operates with seven appointed Board members. By statute, the Union County Treasurer is required to be the fiduciary agent and holder of all 911 funds and is to oversee the receipts and disbursements of the funds. The Union County 911 Board's fiscal year end is November 30 of each year.

Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The County's Government-Wide Financial Statements include a *Statement of Net Position and a Statement of Activities*. These statements present summaries of Governmental Activities for the County accompanied by a total column. Fiduciary activities of the County are not included in these statements. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the County’s assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

The *Statement of Net Position* presents the reporting entities’ nonfiduciary assets and liabilities, with the difference reported as net position. Net positions are reported in three categories:

- 1) *Invested in capital assets, net of related debt* consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.
- 2) *Restricted net position* results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- 3) *Unrestricted net position* consists of net positions which do not meet the definition of the two preceding categories. Unrestricted net positions often are designated, to indicate that management does not consider them to be available for general operation. Unrestricted net position often has constraints on resources which are imposed by management, but can be removed or modified.

The *Statement of Activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with distinct functional activity. Program revenues include: (1) charges for services which report fees, fines, and forfeitures, and other charges to users of the County’s services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements
(Continued)

The County applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the County applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The County has presented all major funds that met those qualifications. In addition, the County has presented certain funds, specifically the General Fund, Ambulance Fund, Highway General Fund and the Bond & Interest Fund as major funds because the County believes the financial position and activities of these funds are significant to the County as a whole.

The fund financial statements present information about the County's funds, including its governmental and fiduciary funds. Separate statements for each fund category – *governmental* and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported in a separate column.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements
(Continued)

Fund Balance Classification

The County presents its financial statements under the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASBS No. 54) in 2016, as required. The purpose of GASB 54 is to improve the consistency and usefulness of the fund balance information to the financial user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

Governmental Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventories, and long-term loans receivable as being Nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the debt instruments and are restricted through debt covenants.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County did not have any committed resources as of November 30, 2016.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements
(Continued)

- Unassigned: This classification includes the residual fund balance for the General Fund and the amount established for Minimum Funding which represents the portion of the General Fund balance that has been established to be used for debt service or in emergency situations. A 2/3 vote of the County Board is required to authorize the spending of any of these funds for any reason. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Government-wide Financial Statements.

The County classifies net position in the government-wide financial statements as follows:

- Invested in Capital Assets, net of Related Debt: includes the County's capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted: includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The County typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.
- Unrestricted: typically includes unrestricted liquid assets. The County Board has the authority to revisit or alter this designation.

The County Board has not adopted a formal minimum fund balance policy. However, during the fiscal year ended November 30, 2014, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. The balance in this fund as of November 30, 2016 was \$1,070,633.

Reconciliation of Government-wide and Fund Financial Statements

The financial statements include a reconciliation between the Government-Wide Statement of Net Position and the Fund Balance Sheet. The principal elements of that difference is the capital assets reported as net of related debt and accumulated depreciation.

The financial statements also include a reconciliation between the Government-Wide *Statement of Activities* and the Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The principal element of that difference is that Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Concluded)

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements include a Statement of Net Position and a Statement of Changes in Net Position. The County's Fiduciary funds represent Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

Governmental Funds

Governmental funds are those through which most governmental functions are financed. The acquisition, uses, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the County's governmental major funds:

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund provides for general operating expenditures, fixed charges, and capital improvement costs not paid through other funds.

Ambulance Fund - The Ambulance Fund is an accumulation of receipts and disbursements from ambulance service activities.

Highway General Fund - The Highway General fund receives real estate taxes and other income that is used to maintain roads in the County's system.

Bond & Interest Fund - The Bond & Interest Fund is a special revenue fund used to account for the income, debt disbursements and reserved cash for the purposes of debt service payments.

Additionally, the primary government reports the following fund types:

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Agency Funds – Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The County maintains agency funds for special taxing districts, Tax Collector funds, Circuit Clerk funds, and for other miscellaneous purposes.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accruals

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as property assessed as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded \$13,284,330 for the 2015 payable 2016 real estate tax installments and \$13,284,330 for 2015 payable 2016 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2016 that will not be received until after November 30, 2016. This nonexchange transaction has been recorded in the Tax Collector's Fund, which is reported as an Agency Fund.

Major revenue sources susceptible to accrual include: Sales and use taxes, property taxes, franchise taxes, intergovernmental revenues, and investment income. In general, other revenues are recognized when received.

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

Pension funds recognize employer and participant contributions in the period in which contributions are due and the County has made a formal commitment to provide the contributions.

Budget Policy and Basis of Budgeting

The County prepares a budget and an appropriations ordinance annually, which includes all general, special revenue and agency fund types. Once approved, the County Board may amend the legally adopted budget when unexpected modifications are required in estimated revenues or appropriations. The budget information presented reflects the originally adopted budget and final budget information. The budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

The General Fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. For all other funds, expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. The cash basis of accounting is used in the budgetary preparation process.

The budgets for the other operating funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected and expenditures are budgeted in the year that the applicable claim is expected to be issued. Any debt service fund budgets are prepared to provide funding for general obligation debt service when liabilities are due for payment. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for all annually budgeted funds lapse at fiscal year-end.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Investments

The County Treasurer pools the cash resources of the County’s various funds to facilitate the management of cash during the year. Cash applicable to a particular fund is readily identifiable in the supplementary information presented with the financial statements. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing certificates of deposit. The County considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents for all fund types. All certificates of deposit are considered to be cash equivalents.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. As of November 30, 2016, the County did not have any investments.

Receivables and Payables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. All payables are reported at their gross value.

Capital Assets and Depreciation

The County’s property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets. Donated assets are stated at fair value on the date donated. The County capitalizes assets with a cost of \$500 or more on tangible personal property. Assets purchased or constructed with grants also follow the same capitalization policy. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized, but rather expensed as incurred. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

Buildings & Improvements	20 – 50 years	Software	3 years
Equipment	5 – 20 years	Roads & Bridges	10 – 50 years
Automobiles	5 years	Other Infrastructure	10 – 50 years

Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property tax levies are required to be submitted to the County Clerk by the last Tuesday in December of each year. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes become a lien on January 1 of each year and may be paid in two equal installments. The first installment of 2015 payable 2016 property taxes was due in the month of July, 2016, and the second installment was due on or in the month of September, 2016. The County’s levying funds receive significant distributions of tax receipts

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes (concluded)

approximately one month after these due dates. The financial statement assertions surrounding the property tax revenue cycle require measurable estimates.

Accounting Policy Relative to State of Illinois Taxes

Motor fuel tax allotments received are to be reserved and only expended for State approved road projects.

Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. Sick leave accrues to full-time, permanent employees to specified maximums. Generally after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. The liability for compensated absences as of November 30, 2016 is recorded as a long-term liability in the government-wide financial statements. Because the amount due in one year is not reasonably determinable, there is no short-term liability recorded. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Expenses for compensated absences are recognized in the respective funds as employee vacation and sick time is used.

The General Fund typically liquidates all types of compensated absences.

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.

Interfund balances, where applicable, have been removed from the Government-wide Statement of Net Position. Interfund balances are included at the fund financial statement level.

Net Position

The unrestricted fund balances for governmental funds represent the amount available for budgeting future operations. The restricted fund balances for governmental funds represent the amount that has been legally identified for specific purposes. Specific restrictions of the fund balance accounts are summarized below.

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net positions are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

Restricted Assets

Restricted assets are comprised of cash and cash equivalents and represent those funds that are restricted as to use either at the time of receipt, by action of a governing body or by legal requirements. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Interfund Transactions

In the fund financial statements, the County has the following types of transactions among funds:

Transfers in and out - Legally authorized transfers are reported when incurred as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

Interfund transactions, where applicable, have been eliminated from the Government-wide Statement of Activities.

Long-Term Debt and Debt Expense

In the Government-wide Statement of Net Position, outstanding debt is reported as a liability. Bond issuance costs, bond discounts or premiums, and the difference between the reacquisition price and the net carrying amount of refunded debt are capitalized and amortized over the respective bonds using a method that approximates the effective interest method. The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Use of Estimates

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

Deferred Revenue

The Statement of Net Position - Agency Funds reports deferred revenue in connection with non-exchange transactions that are not considered to be available to liquidate liabilities for the current period or for resources that have been received, but not yet earned.

Subsequent Events

Subsequent events have been evaluated by management through July 17, 2017 the date of this report.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 2: CASH AND INVESTMENTS

Investment Policies

The County is allowed to invest in securities as authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2. Those investments include:

- (1) 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 as to principal and interest;
- (2) in bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;
- (3) in interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (4) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the (3) highest classifications established by at least (2) standard rating services and which mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than one-third of the County's funds may be invested in short-term obligations of corporations; or
- (5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in number (1) or number (2) above and to agreements to repurchase such obligations.

Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation. Investment of the County's funds is governed by a written Investment Policy written by the County Treasurer and adopted by the County Commissioners in 1999. The policy addresses the safety of the principal, liquidity of the funds, return on investment, authorized investments, the standard of care to be maintained by the Treasurer, investment guidelines, diversification guidelines, collateral requirements, system of internal controls, identification of chief investment officer, performance measurers, policy on periodic review, policy on reporting, policy on selection of advisors, and the policy regarding conflicts of interest.

Deposits

At November 30, 2016, the carrying amount of the County's cash deposits with local financial institutions was \$7,879,673. The bank balance of these cash deposits was \$7,879,673. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The categories are listed and described as follows:

Category #1 – includes deposits covered by FDIC insurance.

Category #2 – includes collateral held by pledging bank's trust department in the County's name.

Category #3 – includes deposits which are uninsured and uncollateralized.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

	Carrying Amount	Bank Balance
Category #1 - (FDIC) Insured	\$ 3,000,000	\$ 3,000,000
Category #2 - Uninsured with collateral	4,879,673	4,879,673
Category #3 - Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 7,879,673</u>	<u>\$ 7,879,673</u>

Custodial Credit Risk—Deposits- Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of November 30, 2016, none of the County's bank balance of \$7,879,673 was exposed to any custodial credit risk

Interest Rate Risk - The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Restricted and Unrestricted Cash

Of the carrying amount of \$7,879,673, the following deposits are reported as restricted and unrestricted cash:

<u>Classification</u>	<u>Amount</u>
Restricted by statutes and grant agreements	\$ 4,226,608
Restricted by debt agreements	2,417,445
Restricted by Trust fund purposes	1,119,405
Unrestricted	116,215
	<u>\$ 7,879,673</u>

Investments

Generally, the County's investing activities are managed under the custody of the County Treasurer. However, the Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the court system. County funds may be invested in those instruments listed in the County's Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2.

Reconciliation

The following is a reconciliation of the County's deposit and investment balances of November 30, 2016 for the primary government:

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 2: CASH AND INVESTMENTS (CONCLUDED)

From the Government-wide Statement of Net Position:

<u>Type</u>	Cash and Cash Equivalents	General Ledger Overdrafts	Restricted Cash	Total
Cash and cash equivalents	\$ 116,215	\$ (35,749)	\$ 6,679,802	\$ 6,760,268
<u>Total</u>	<u>\$ 116,215</u>	<u>\$ (35,749)</u>	<u>\$ 6,679,802</u>	<u>\$ 6,760,268</u>

Combined total of all fund types:

<u>Type</u>	Government-wide Statement of Net Position	Statement of Net Position - Agency Funds	Total
Cash and cash equivalents	\$ 116,215	\$ -	\$ 116,215
Restricted cash	6,679,802	1,119,405	7,799,207
General ledger overdrafts	(35,749)	-	(35,749)
<u>Total</u>	<u>\$ 6,760,268</u>	<u>\$ 1,119,405</u>	<u>\$ 7,879,673</u>

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2016 was as follows:

<u>Governmental Activities</u>	November 30, 2015	Additions	Disposals	November 30, 2016
<u>Capital assets being depreciated</u>				
Buildings	\$ 14,520,752	\$ -	\$ -	\$ 14,520,752
Equipment	1,048,000	102,911	-	1,150,911
Vehicles	1,216,550	-	-	1,216,550
Furniture & fixtures	2,532,500	-	-	2,532,500
<u>Total capital assets being depreciated</u>	<u>\$ 19,317,802</u>	<u>\$ 102,911</u>	<u>\$ -</u>	<u>\$ 19,420,713</u>
Less: Accumulated depreciation	\$ 7,243,893	\$ 1,246,811	\$ -	\$ 8,490,704
<u>Total capital assets being depreciated, net</u>	<u>\$ 12,073,909</u>	<u>\$ (1,143,900)</u>	<u>\$ -</u>	<u>\$ 10,930,009</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 12,073,909</u>	<u>\$ (1,143,900)</u>	<u>\$ -</u>	<u>\$ 10,930,009</u>

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 3: CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense of \$1,246,811 was charged as an expense to the following expense categories of the primary government:

<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 984,131
Public Safety	220,850
Transportation	41,830
<u>Total Depreciation Expense</u>	<u>\$ 1,246,811</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by funds	\$ 102,911
<u>Total Asset Additions</u>	<u>\$ 102,911</u>

NOTE 4: LONG-TERM DEBT

The County is subject to the Municipal Finance Law of Illinois, which limits the amount of debt that may be incurred (exclusive of revenue bonds and other debt statutorily excluded) by the County to 2.875 percent of its assessed valuation.

Purpose of Bonded Debt:

2010A, 2010B, and 2010C were incurred for the purpose of constructing a new County Courthouse. 50 ILCS 405/1.10 excludes bond issues as qualified bonded indebtedness for indebtedness incurred for the construction of County facilities.

Self-Insurance bonds (Series 2014) were issued for the purpose of self-insurance against tort judgments and settlements.

Summary of Debt Transactions

The general long-term debt as of November 30, 2016 follows:

	<u>November 30, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>November 30, 2016</u>	<u>Principal Amounts Due in one year</u>
2010A Bond Series	\$ 1,070,000	-	-	\$ 1,070,000	\$ -
2010B Bond Series	12,355,000	-	(285,000)	12,070,000	295,000
2010C Bond Series	-	-	-	-	-
2014 Refinanced Bond Series	1,920,000	-	(140,000)	1,780,000	145,000
Compensated Absences	539,293	261,359	-	800,652	Undeterminable
<u>Total</u>	<u>\$ 15,884,293</u>	<u>\$ 261,359</u>	<u>\$ (425,000)</u>	<u>\$ 15,720,652</u>	<u>\$ 440,000</u>

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 4: LONG-TERM DEBT (CONTINUED)

Future Debt Service Requirements

For the 2010A, 2010B, and 2010C bond series, the Bank of New York Mellon Trust Company, N.A. is the paying agent. The County's public safety tax income is distributed directly to the Bank of New York Mellon Trust Company, N.A from the State of Illinois' Comptroller's Office. Any remaining public safety tax that is not deemed necessary to meet monthly escrow payments are forwarded to the County from Bank of New York Mellon Trust Company, N.A. As of November 30, 2016, Bank of New York Mellon Trust Company, N.A is the escrow agent on the following accounts and escrow balances that are held for the County's debt obligations on the 2010A, 2010B, and 2010C bond series.

<u>Bank of New York Mellon, N.A. Trust Accounts</u>	<u>Balance at</u> <u>November 30, 2016</u>
Union County IL GO Refunding 2014 Tax Escrow	\$ 174,426
Union County IL 2010 FAC Sales Tax	266,421
Union County IL 2010A Bond Fund	11,694
Union County IL 2010B Bond Fund	210,799
Union County IL Bond Operating Account	48,095
Union County IL 2010 Revenue Fund	1,706,010
	<u>\$ 2,417,445</u>

Governmental Activities

Specific years for payment of compensated absences are not determinable. The future debt service requirements for the remaining long-term debt are as follows:

Taxable General Obligation Bonds (2010A)

Recovery Zone Economic Development Bonds Eligible For 45% Direct Interest Payment

Dated: 2010, Interest Rate: 3.40% - 7.350%

Original Principal: \$1,070,000

Maturity Date: August 1, 2043

AAA Insured

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Less: Projected</u> <u>45% Gov't Rebate</u>	<u>Add: 6.80% Cut</u> <u>of Gov't Rebate</u>	<u>Total</u>
2017	-	79,715	(27,900)	(5,421)	57,236
2018	-	79,715	(27,900)	(5,421)	57,236
2019	-	79,715	(27,900)	(5,421)	57,236
2020	-	79,715	(27,900)	(5,421)	57,236
2021	-	79,715	(27,900)	(5,421)	57,236
2022-2026	-	398,575	(139,501)	(27,103)	286,177
2027-2031	-	398,575	(139,501)	(27,103)	286,177
2032-2036	-	398,575	(139,501)	(27,103)	286,177
2037-2043	1,070,000	382,558	(133,895)	(26,014)	1,344,677
Total	<u>\$ 1,070,000</u>	<u>\$ 1,976,858</u>	<u>\$ (691,898)</u>	<u>\$ (134,428)</u>	<u>\$ 2,489,388</u>

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 4: LONG-TERM DEBT (CONTINUED)

Taxable General Obligation Bonds (2010B)

Build America Bonds Eligible For 35% Direct Interest Payment

Dated: 2010, Interest Rate: 3.40% - 7.350%

Original Principal: \$12,635,000

Maturity Date: August 1, 2042

AAA Insured

Fiscal Year Ending November 30,	Principal	Interest	Less: Projected 35% Gov't Rebate	Add: 6.80% Cut of Gov't Rebate	Total
2017	295,000	804,215	(281,475)	(54,687)	872,427
2018	300,000	791,530	(277,036)	(53,824)	868,318
2019	310,000	777,880	(272,258)	(52,896)	868,518
2020	320,000	763,000	(267,050)	(51,884)	867,834
2021	330,000	747,000	(261,450)	(50,796)	866,346
2022-2026	1,860,000	3,448,720	(1,207,052)	(234,513)	4,336,181
2027-2031	2,310,000	2,804,405	(981,542)	(190,700)	4,323,563
2032-2036	2,925,000	1,899,100	(664,685)	(129,139)	4,288,554
2037-2042	3,420,000	726,775	(254,371)	(49,421)	3,941,825
Total	\$ 12,070,000	\$ 12,762,625	\$ (4,466,919)	\$ (867,860)	\$ 21,233,566

General Obligation Self-Insurance Limited Refunding Bonds, Series 2014

Dated: 2014, Interest Rate: 2.00% - 4.20%

Original Principal: \$2,040,000

Maturity Date: December 1, 2026

Non-Rated and Bank-Qualified Bond Issue, AGM Insured

Fiscal Year Ending November 30,	Principal	Interest	Total
2017	145,000	57,278	202,278
2018	150,000	54,378	204,378
2019	155,000	51,053	206,053
2020	160,000	47,240	207,240
2021	165,000	42,503	207,503
2022-2026	720,000	214,266	934,266
2027-2031	140,000	2,940	142,940
Total	\$ 1,635,000	\$ 469,658	\$ 2,104,658

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 4: LONG-TERM DEBT (CONCLUDED)

Fiscal Year Ending November 30,	Principal	Interest	Less: Projected Gov't Rebates	Add: 6.80% Cut of Gov't Rebate	Total
2017	440,000	941,208	(309,375)	(60,108)	1,131,941
2018	450,000	925,623	(304,936)	(59,245)	1,129,932
2019	465,000	908,648	(300,158)	(58,317)	1,131,807
2020	480,000	889,955	(294,950)	(57,305)	1,132,310
2021	495,000	869,218	(289,350)	(56,217)	1,131,085
2022-2026	2,580,000	4,061,561	(1,346,553)	(261,616)	5,556,624
2027-2031	2,450,000	3,205,920	(1,121,043)	(217,803)	4,752,680
2032-2036	2,925,000	2,297,675	(804,186)	(156,242)	4,574,731
2037-2043	4,490,000	1,109,333	(388,266)	(75,435)	5,286,502
Total	<u>\$ 14,775,000</u>	<u>\$ 15,209,141</u>	<u>\$ (5,158,817)</u>	<u>\$ (1,002,288)</u>	<u>\$ 25,827,612</u>

The bond and interest payments for all of the bonds payments are generally liquidated through the Bond & Interest Fund. Compensated absences are generally liquidated through the General Fund. The employer portion of social security taxes, Medicare taxes and IMRF contributions on the compensated absences are generally liquidated through the General Fund.

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)

Union County contributes under three separate Illinois Municipal Retirement Fund accounts: Sheriff's Law Enforcement Personnel (SLEP), Elected County Officials (ECO), and for all other covered county employees (Regular). The County's elected Sheriff is included in the Elected County Officials (ECO) account.

Plan Description

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

Funding Policy

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP and ECO members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2016 used by the employer was 12.19% of annual covered payroll for Regular, 17.49% for SLEP, and 13.90% for ECO. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Annual Pension Cost

For fiscal year ending December 31, 2016, Union County's actual contributions for pension costs were \$299,418 for Regular IMRF, \$75,510 for SLEP, and \$36,617 for ECO.

Three-Year Trend Information for the Regular IMRF, SLEP IMRF, and ECO IMRF Plan

<u>Actuarial Valuation Date</u>		<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>		<u>Net Pension Obligation</u>
<u>Regular</u>					
12/31/2016	\$	299,418	100%	\$	0
12/31/2015	\$	295,101	97%	\$	0
12/31/2014	\$	327,960	100%	\$	0
<u>SLEP</u>					
12/31/2016	\$	75,510	100%	\$	0
12/31/2015	\$	69,412	90%	\$	0
12/31/2014	\$	115,269	100%	\$	0
<u>ECO</u>					
12/31/2016	\$	36,617	100%	\$	0
12/31/2015	\$	41,049	100%	\$	0
12/31/2014	\$	57,731	100%	\$	0

The required contribution for 2016 was determined as part of the December 31, 2016 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2016 included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the IMRF assets for all plan types was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular IMRF Plan, SLEP IMRF Plan, and ECO IMRF Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The employer plan's unfunded actuarial accrued liability at December 31, 2016 is being amortized as a level percentage of projected payroll on an open 29 year basis for all three County plans.

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Accounting Standard

For state and local government employers (as well as certain non-employers) that contribute to a Defined Benefit (DB) pension plan administered through a trust or equivalent arrangement, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards for pension accounting and financial reporting. Under GASB Statement No. 68, the employer must account for and disclose the net pension liability, pension expense, and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information is not included in this report if it is not actuarial in nature, such as the notes to the financial statements regarding accounting policies and investments. As a result, the retirement system and/or plan sponsor is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 68 requires state and local government employers that contribute to defined benefit pension plans to recognize the net pension liability and the pension expense on their financial statements, along with the related deferred outflows of resources and deferred inflows of resources. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement).

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to IMRF subsequent to the measurement date of December 31, 2016.

The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the certain changes in the liability and investment experience.

Notes to Financial Statements

GASB Statement No. 68 requires the notes of the employer's financial statements to disclose the total pension expense, the pension plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to pensions.

In addition, GASB Statement No. 68 requires the notes of the financial statements for the employers to include certain additional information, including (page numbers refer to page numbers from this report unless specified otherwise):

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

- a description of the types of benefits provided by the plan, as well as automatic or ad hoc COLAs (please see pages B-1 - B-5 of the December 31, 2016 Annual Actuarial Valuation report dated March 22, 2017);
- the number and classes of employees covered by the benefit terms;
- for the current year, sources of changes in the net pension liability;
- significant assumptions and methods used to calculate the total pension liability;
- inputs to the single discount rate;
- certain information about mortality assumptions and the dates of experience studies;
- the date of the valuation used to determine the total pension liability;
- information about changes of assumptions or other inputs and benefit terms;
- the basis for determining contributions to the plan, including a description of the plan's funding policy, as well as member and employer contribution requirements;
- the total pension liability, fiduciary net position, net pension liability, and the pension plan's fiduciary net position as a percentage of the total pension liability;
- the net pension liability using a discount rate that is 1% higher and 1% lower than used to calculate the total pension liability and net pension liability for financial reporting purposes; and a description of the system that administers the pension plan

Required Supplementary Information

The financial statements of employers also include required supplementary information showing the 10-year fiscal history of:

- sources of changes in the net pension liability;
- information about the components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percent of covered-employee payroll; and
- comparison of actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

These tables may be built prospectively as the information becomes available.

Timing of the Valuation

An actuarial valuation to determine the total pension liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. If the actuarial valuation used to determine the total pension liability is not calculated as of the measurement date, the total pension liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total pension liability shown in this report is based on an actuarial valuation performed as of December 31, 2015 and a measurement date of December 31, 2016.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects: (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.57% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release); and the resulting single discount rate is 7.50%.

NOTES TO SCHEDULE OF CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
USED IN THE CALCULATION OF THE 2016 CONTRIBUTION RATE*

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2016 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	<p>Non-Taxing bodies: 10-year rolling period.</p> <p>Taxing bodies (Regular, SLEP and ECG groups): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period).</p> <p>Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.</p> <p>SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 22 years for most employers (two employers were financed over 31 years).</p>
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	3.50%

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Price Inflation 2.75% -- approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases 3.75% to 14.50% including inflation Investment Rate of Return 7.50%

Retirement Age Experience-based table of rates that are specific to the type of condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008 - 2010.

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality.

Table with adjustments to match current IMRF experience, For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes There were no benefit changes during the year.

** Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation*

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE TOTAL PENSION LIABILITY

Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method Entry Age Normal

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Asset Valuation Method	Market Value of Assets	Price Inflation	2.75%
Salary Increases	3.75% to 14.50%		
Investment Rate of Return	7.50%		
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.		
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality.		
	Table with adjustments to match current IMRF experience, For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.		
Other Information:			
Notes	There were no benefit changes during the year.		

NOTE 6: FEDERAL AND STATE GRANTS

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions specific to the granting of funds. Any liability for reimbursement that may arise as the result of these audits is not believed to be material amount when compared to the financial statements taken as a whole.

For the fiscal year ended November 30, 2016, Union County Government expended less than \$500,000 of federal awards. Therefore, no single audit for the fiscal year ended November 30, 2016 was performed.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 7: INTERFUND TRANSFERS

Interfund transfers were made during the fiscal year ended November 30, 2016 in order to repay balances due between the funds and for planned savings for future estimated costs.

<u>Fund Name</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Ambulance	\$ 1,838	\$ -
BNY - Bond & Interest	-	244,958
Capital Improvements	272,250	-
Compensated Absences Fund	18,970	-
County Fuel Fund	64,128	120
County Highway General Fund	31	-
County Highway Insurance Transfer	94,730	-
Court Automation	-	22,928
Document Storage	-	27,106
Employee Benefits Fund	38,705	-
Extra Court Services Fund	20,000	-
General Fund	64,816	1,174,565
General Fund Reserve Trust	818,140	-
Illinois Municipal Retirement Fund	97,742	-
Liability Insurance Fund	288	-
Revenue Distribution Fund	-	26,844
Social Security	3,607	-
Unclaimed Funds	1,480	-
Unit Road District	-	204
Total	<u>\$ 1,496,725</u>	<u>\$ 1,496,725</u>

NOTE 8: PRIOR PERIOD ADJUSTMENTS

The financial statements for the year ended November 30, 2016 contain prior period adjustments to recognize the effects of the pension accruals required under GASB #68.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY GOVERNMENT
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Regular						
12/31/2016	\$ 5,479,520	\$ 6,741,447	\$ 1,261,927	81.28%	\$ 2,458,274	51.33%
12/31/2015	\$ 4,979,416	\$ 6,638,710	\$ 1,659,294	75.01%	\$ 2,473,608	67.08%
12/31/2014	\$ 4,163,622	\$ 6,116,560	\$ 1,952,938	68.07%	\$ 2,378,244	82.12%

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$5,345,837. On a market basis, the funded ratio would be 79.30%.

SLEP

12/31/2016	\$ 2,302,361	\$ 2,914,251	\$ 611,890	79.00%	\$ 433,465	141.16%
12/31/2015	\$ 1,959,193	\$ 2,606,943	\$ 647,750	75.15%	\$ 443,811	145.95%
12/31/2014	\$ 2,003,633	\$ 2,706,634	\$ 703,001	74.03%	\$ 588,108	119.54%

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$2,555,564. On a market basis, the funded ratio would be 77.40%.

ECO

12/31/2016	\$ 269,499	\$ 190,380	\$ (79,199)	141.56%	\$ 263,431	0.00%
12/31/2015	\$ 898,404	\$ 781,737	\$ (116,667)	114.92%	\$ 269,530	0.00%
12/31/2014	\$ 759,000	\$ 689,161	\$ (69,839)	110.13%	\$ 314,779	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$244,860. On a market basis, the funded ratio would be 128.62%.

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

**UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2016**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2016 Original Budget	November 30, 2016 Amended Budget		
Receipts:				
State of Illinois Tax Revenue and Salary Reimbursements	\$ 1,672,000	1,672,000	\$ 1,591,984	\$ (80,016)
Real estate, mobile home taxes and payment in lieu of tax	442,000	442,000	494,544	52,544
Sales and supplemental sales tax	245,000	245,000	244,958	(42)
Public safety tax	925,000	925,000	916,927	(8,073)
Income tax	141,000	141,000	129,312	(11,688)
Personal property replacement tax	166,000	166,000	285,211	119,211
Use tax	260,867	260,867	332,817	71,950
Salary reimbursements	809,700	809,700	695,625	(114,075)
Fines and fees	-	-	-	-
Reimbursement of expenses	330,064	330,064	7,596	(322,468)
Grants	761,319	761,319	109,568	(651,751)
Miscellaneous and other income				
Total Receipts	\$ 5,752,950	\$ 5,752,950	\$ 4,808,542	\$ (944,408)
Disbursements:				
General Government	\$ 2,904,993	2,904,993	\$ 1,768,936	\$ 1,136,057
Public Safety	1,765,381	1,765,381	1,801,762	(36,381)
Judicial Services	1,082,576	1,082,576	763,389	319,187
Total Disbursements	\$ 5,752,950	\$ 5,752,950	\$ 4,334,087	\$ 1,418,863
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 474,455	\$ 474,455
FUND BALANCE (GAAP), BEGINNING OF YEAR			1,325,765	
CURRENT YEAR GAAP ADJUSTMENTS			(1,109,749)	
FUND BALANCE (GAAP), END OF YEAR			\$ 690,471	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
AMBULANCE FUND
NOVEMBER 30, 2016

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 1,113,600	\$ 1,113,600	\$ 965,744	\$ (147,856)
<u>TOTAL REVENUES</u>	<u>\$ 1,113,600</u>	<u>\$ 1,113,600</u>	<u>\$ 965,744</u>	<u>\$ (147,856)</u>
<u>EXPENDITURES</u>				
Public Safety	\$ 1,113,600	\$ 1,113,600	\$ 1,080,656	\$ 32,944
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,113,600</u>	<u>\$ 1,113,600</u>	<u>\$ 1,080,656</u>	<u>\$ 32,944</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (114,912)</u>	<u>\$ (114,912)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ 1,838	\$ 1,838
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,838</u>	<u>\$ 1,838</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (113,074)</u>	<u>\$ (113,074)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			<u>814,454</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 701,380</u>	

UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
HIGHWAY GENERAL FUND
NOVEMBER 30, 2016

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET/ FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 715,667	\$ 715,667	\$ 743,690	\$ 28,023
<u>TOTAL REVENUES</u>	<u>\$ 715,667</u>	<u>\$ 715,667</u>	<u>\$ 743,690</u>	<u>\$ 28,023</u>
<u>EXPENDITURES</u>				
Public Works	\$ 1,102,369	\$ 1,102,369	\$ 588,622	\$ 513,747
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,102,369</u>	<u>\$ 1,102,369</u>	<u>\$ 588,622</u>	<u>\$ 513,747</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (386,702)</u>	<u>\$ (386,702)</u>	<u>\$ 155,068</u>	<u>\$ 541,770</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ 31	\$ 31
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (386,702)</u>	<u>\$ (386,702)</u>	<u>\$ 155,099</u>	<u>\$ 541,801</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			<u>31,792</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 186,891</u>	

UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
BNY - BOND & INTEREST FUND
NOVEMBER 30, 2016

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 1,203,188	\$ 1,203,188	\$ 1,738,567	\$ 535,379
<u>TOTAL REVENUES</u>	<u>\$ 1,203,188</u>	<u>\$ 1,203,188</u>	<u>\$ 1,738,567</u>	<u>\$ 535,379</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 1,200,128	\$ 1,200,128	\$ 1,383,302	\$ (183,174)
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,200,128</u>	<u>\$ 1,200,128</u>	<u>\$ 1,383,302</u>	<u>\$ (183,174)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 3,060</u>	<u>\$ 3,060</u>	<u>\$ 355,265</u>	<u>\$ 352,205</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(244,958)	(244,958)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (244,958)</u>	<u>\$ (244,958)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 3,060</u>	<u>\$ 3,060</u>	<u>\$ 110,307</u>	<u>\$ 107,247</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			<u>2,307,138</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 2,417,445</u>	

UNION COUNTY GOVERNMENT
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS)
MAJOR FUNDS
NOVEMBER 30, 2016

NOTE 1 EXPLANATION OF BUDGETARY BASIS OF ACCOUNTING

The County's policy is to prepare the annual operating budget on a basis that does not include encumbrances as the equivalent of expenditures. The Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, therefore, does not include any encumbrances in accordance with accounting principles generally accepted in the United States of America for the modified accrual basis of accounting.

NOTE 2 EXPLANATION OF BUDGETARY PROCESS

The County follows these procedures in establishing the budgetary data using the following dates as targets:

- July The County Commissioners will send a memo to each office holder requesting that he or she compile requested budget amounts for the next fiscal year.

- August The budget requests are due to the County Commissioners.

- September
and The County Commissioners will review the budget requests, schedule work sessions,
October and schedule meetings with the office holders to discuss budget requests.

- November
1-15 The County Commissioners will present and approve a Tentative Budget to be on
display for at least fifteen (15) working days.

- November
15-30 The County Commissioners will review and address any comments or concerns raised
while the Tentative Budget was on display.

- December 1 The County Commissioners will adopt a final budget to be effective December 1.

For the fiscal year ended November 30, 2014, the County adopted annual budgets for the General Fund, all Special Revenue Funds, and all Fiduciary Funds.

Budget amendments must be authorized by the County Commissioners or other appropriating authority as determined by state statute.

The County Commissioners approve the annual budget for the general fund at the department level and for all other funds at the fund level. Unexpended appropriations lapse at fiscal year-end.

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2016

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 3,477,955	\$ 3,477,955
Due from other funds	281,816	281,816
<u>TOTAL ASSETS</u>	<u>\$ 3,759,771</u>	<u>\$ 3,759,771</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 15,855	\$ 15,855
Due to other funds	9,005	9,005
General ledger overdraft	35,749	35,749
<u>TOTAL LIABILITIES</u>	<u>\$ 60,609</u>	<u>\$ 60,609</u>
 <u>FUND BALANCE</u>		
Nonspendable:	\$ -	\$ -
Restricted:	-	-
By Statutes and Grant Agreements	3,699,162	3,699,162
Assigned	-	-
Unassigned	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 3,699,162</u>	<u>\$ 3,699,162</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 3,759,771</u>	 <u>\$ 3,759,771</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	BOND & INTEREST	GENERAL ASSISTANCE	PUBLIC SAFETY TAX	JUDICIAL SECURITY	SOCIAL SECURITY
ASSETS					
Restricted cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 3,607
Due from other funds	-	-	73,149	9,569	-
TOTAL ASSETS	\$ -	\$ -	\$ 73,149	\$ 9,569	\$ 3,607
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
General ledger overdraft	-	-	-	15,517	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 15,517	\$ -
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	-	-	73,149	(5,948)	3,607
Assigned	-	-	-	-	-
Unassigned	-	-	73,149	(5,948)	3,607
TOTAL FUND BALANCE	\$ -	\$ -	\$ 73,149	\$ (5,948)	\$ 3,607
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ 73,149	\$ 9,569	\$ 3,607

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	ILLINOIS WITHHOLDING	COUNTY BRIDGE	FEDERAL AID MATCHING	COUNTY MFT	COUNTY HIGHWAY INSURANCE
ASSETS					
Restricted cash and cash equivalents	\$ -	\$ 62,497	\$ 65,154	\$ 150,256	\$ 30,181
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 62,497	\$ 65,154	\$ 150,256	\$ 30,181
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	-	62,497	65,154	150,256	30,181
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 62,497	\$ 65,154	\$ 150,256	\$ 30,181
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 62,497	\$ 65,154	\$ 150,256	\$ 30,181

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	UNIT ROAD DISTRICT		UNIT ROAD DISTRICT BRIDGE		UNIT ROAD DISTRICT MFT		TOWNSHIP BRIDGE PROGRAM		TOWNSHIP MOTOR FUEL	
ASSETS										
Restricted cash and cash equivalents	\$ 133,779	\$ 60,935	\$ 99,162	\$ 78,097	\$ 4,553					
Due from other funds	8,845	-	-	-	-					
TOTAL ASSETS	\$ 142,624	\$ 60,935	\$ 99,162	\$ 78,097	\$ 4,553					
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -					
Due to other funds	-	8,845	-	-	0					
General ledger overdraft	-	-	-	-	-					
TOTAL LIABILITIES	\$ -	\$ 8,845	\$ -	\$ -	\$ -					
FUND BALANCE										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -					
Restricted:										
Statutory & grant purposes	142,624	52,090	99,162	78,097	4,553					
Assigned	-	-	-	-	-					
Unassigned	-	-	-	-	-					
TOTAL FUND BALANCE	\$ 142,624	\$ 52,090	\$ 99,162	\$ 78,097	\$ 4,553					
TOTAL LIABILITIES AND FUND BALANCE	\$ 142,624	\$ 60,935	\$ 99,162	\$ 78,097	\$ 4,553					

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	IMRF	LIABILITY INSURANCE	LAW LIBRARY	RECORDER'S AUTOMATION	COLLECTOR'S AUTOMATION
ASSETS					
Restricted cash and cash equivalents	\$ 24,090	\$ 63,755	-	\$ 15,315	\$ 12,042
Due from other funds	12,628	-	-	-	295
TOTAL ASSETS	\$ 36,718	\$ 63,755	-	\$ 15,315	\$ 12,337
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
General ledger overdraft	-	-	1,047	-	-
TOTAL LIABILITIES	-	-	\$ 1,047	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted:					
Statutory & grant purposes	36,718	63,755	(1,047)	15,315	12,337
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 36,718	\$ 63,755	\$ (1,047)	\$ 15,315	\$ 12,337
TOTAL LIABILITIES AND FUND BALANCE	\$ 36,718	\$ 63,755	-	\$ 15,315	\$ 12,337

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	COURT AUTOMATION	CORONER'S AUTOMATION	COUNTY INVESTMENTS	SHERIFF'S DEPARTMENT	MOBILE HOME TAX
ASSETS					
Restricted cash and cash equivalents	\$ 48,722	\$ 24,292	\$ 26,446	\$ 19,578	\$ 231,412
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 48,722	\$ 24,292	\$ 26,446	\$ 19,578	\$ 231,412
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 98	\$ 2,117	\$ -	\$ -	\$ -
Due to other funds	1	-	-	99	60
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ 99	\$ 2,117	\$ -	\$ 99	\$ 60
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	48,623	22,175	26,446	19,479	231,352
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 48,623	\$ 22,175	\$ 26,446	\$ 19,479	\$ 231,352
TOTAL LIABILITIES AND FUND BALANCE	\$ 48,722	\$ 24,292	\$ 26,446	\$ 19,578	\$ 231,412

UNION COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2016

	ZIPLINE DRA GRANT	RECORDERS GIS	STATES ATTORNEY ANTI-CRIME	SHERIFF'S ANTI- CRIME	DOCUMENT STORAGE
\$	-	\$ 78,564	\$ 3,376	\$ 44,671	\$ 90,742
	-	8,697	-	-	-
\$	\$	\$ 87,261	\$ 3,376	\$ 44,671	\$ 90,742

ASSETS
 Restricted cash and cash equivalents
 Due from other funds
TOTAL ASSETS

LIABILITIES AND FUND BALANCE

\$	-	\$	-	\$	-	\$	8
	-	-	-	-	-	-	-
\$	\$	\$	\$	\$	\$	\$	8

LIABILITIES
 Accounts payable
 Due to other funds
 General ledger overdraft
TOTAL LIABILITIES

\$	-	\$	-	\$	-	\$	-
	-	87,261	3,376	44,671	-	90,734	-
\$	\$	\$ 87,261	\$ 3,376	\$ 44,671	\$	\$ 90,734	-
\$	\$	\$ 87,261	\$ 3,376	\$ 44,671	\$	\$ 90,742	-

FUND BALANCE
 Nonspendable
 Restricted:
 Statutory & grant purposes
 Assigned
 Unassigned
TOTAL FUND BALANCE
TOTAL LIABILITIES AND FUND BALANCE

UNION COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2016

	BAD CHECK RESTITUTION	ARRESTEE MEDICAL	PROTESTED TAXES	COUNTY REVOLVING LOAN FUND	COUNTY FUEL FUND
\$	850	-	6,237	132,706	32,107
\$	850	-	6,237	132,706	32,107

ASSETS
 Restricted cash and cash equivalents
 Due from other funds
TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
General ledger overdraft	-	19,185	-	-	-
TOTAL LIABILITIES	\$ -	\$ 19,185	\$ -	\$ -	\$ -

FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	850	(19,185)	6,237	132,706	32,107
Assigned	-	-	-	-	-
Unassigned	850	(19,185)	6,237	132,706	32,107
TOTAL FUND BALANCE	\$ 850	\$ -	\$ 6,237	\$ 132,706	\$ 32,107

TOTAL LIABILITIES AND FUND BALANCE

UNION COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2016

	INDEMNITY FUND	UNCLAIMED FUNDS	CEMETERY FUND	E-CITATION	DUI FUND
ASSETS					
Restricted cash and cash equivalents	\$ 61,438	\$ -	\$ -	\$ 1,808	\$ 18,460
Due from other funds	-	-	-	-	-
TOTAL ASSETS	<u>\$ 61,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,808</u>	<u>\$ 18,460</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	61,438	-	-	1,808	18,460
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	<u>\$ 61,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,808</u>	<u>\$ 18,460</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 61,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,808</u>	<u>\$ 18,460</u>

UNION COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2016

	STATES ATTORNEY VCVA	VALENTINE'S FUND	PROJECT REDEPLOY	JUVENILE JUSTICE	911 WITHHOLDING
ASSETS					
Restricted cash and cash equivalents	\$ -	\$ 35,394	\$ 8,839	\$ 12,331	\$ -
Due from other funds	-	(5,922)	94,156	6,008	25
TOTAL ASSETS	\$ -	\$ 29,472	\$ 102,995	\$ 18,339	\$ 25
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	-	29,472	102,995	18,339	25
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 29,472	\$ 102,995	\$ 18,339	\$ 25
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 29,472	\$ 102,995	\$ 18,339	\$ 25

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2016

	911 FUND	VCVA	REVENUE DISTRIBUTION		SHERIFF'S DONATION	VOCA FUNDS
			FUND	FUND		
ASSETS						
Restricted cash and cash equivalents	\$ 117,873	\$ 1,775	\$ 21,733	\$ 15,353	\$ 8,701	
Due from other funds	74,329	-	37	-	-	
TOTAL ASSETS	<u>\$ 192,202</u>	<u>\$ 1,775</u>	<u>\$ 21,770</u>	<u>\$ 15,353</u>	<u>\$ 8,701</u>	
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 1,769	\$ -	\$ 11,863	\$ -	\$ -	
Due to other funds	-	-	-	-	-	
General ledger overdraft	-	-	-	-	-	
TOTAL LIABILITIES	<u>\$ 1,769</u>	<u>\$ -</u>	<u>\$ 11,863</u>	<u>\$ -</u>	<u>\$ -</u>	
FUND BALANCE						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	
Restricted:						
Statutory & grant purposes	190,433	1,775	9,907	15,353	8,701	
Assigned	-	-	-	-	-	
Unassigned	190,433	1,775	9,907	15,353	8,701	
TOTAL FUND BALANCE	<u>\$ 190,433</u>	<u>\$ 1,775</u>	<u>\$ 9,907</u>	<u>\$ 15,353</u>	<u>\$ 8,701</u>	
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 192,202</u>	<u>\$ 1,775</u>	<u>\$ 21,770</u>	<u>\$ 15,353</u>	<u>\$ 8,701</u>	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2016

	COMPENSATED ABSENCES	CAPITAL IMPROVEMENTS	GENERAL FUND RESERVE	UNCLAIMED FUNDS	SALE IN ERROR
ASSETS					
Restricted cash and cash equivalents	\$ 6,830	\$ 326,754	\$ 1,070,633	\$ 12,837	\$ 10,798
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 6,830	\$ 326,754	\$ 1,070,633	\$ 12,837	\$ 10,798
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	6,830	326,754	1,070,633	12,837	10,798
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 6,830	\$ 326,754	\$ 1,070,633	\$ 12,837	\$ 10,798
TOTAL LIABILITIES AND FUND BALANCE	\$ 6,830	\$ 326,754	\$ 1,070,633	\$ 12,837	\$ 10,798

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	COURTHOUSE REPAIR & MAINT	EXTRA COURT SERVICES FUND	EMPLOYEE BENEFITS FUND	CIRCUIT CLERK E-PAY ACCOUNT FUND	CIRCUIT CLERK ELECTRONIC CITATION FUND
ASSETS					
Restricted cash and cash equivalents	\$ 25,029	\$ 20,024	\$ 9,856	\$ 15	\$ 11,474
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 25,029	\$ 20,024	\$ 9,856	\$ 15	\$ 11,474
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Statutory & grant purposes	25,029	20,024	9,856	15	11,474
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 25,029	\$ 20,024	\$ 9,856	\$ 15	\$ 11,474
TOTAL LIABILITIES AND FUND BALANCE	\$ 25,029	\$ 20,024	\$ 9,856	\$ 15	\$ 11,474

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	OPERATION & ADMIN FUND	MARRIAGE FUND	CHILD SUPPORT OP & ADMIN	COUNTY RECORDER
ASSETS				
Restricted cash and cash equivalents	2,838	4,057	45,148	83,333
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 2,838	\$ 4,057	\$ 45,148	\$ 83,333
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
General ledger overdraft	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Statutory & grant purposes	2,838	4,057	45,148	83,333
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCE	\$ 2,838	\$ 4,057	\$ 45,148	\$ 83,333
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,838	\$ 4,057	\$ 45,148	\$ 83,333

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	COUNTY REPRESENTATIVE IMRF	NONMAJOR SPECIAL REVENUE FUNDS	TOTAL
ASSETS			
Restricted cash and cash equivalents	\$ 1,498	\$ 3,477,955	
Due from other funds	-	281,816	
TOTAL ASSETS	\$ 1,498	\$ 3,759,771	
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	-	15,855	
Due to other funds	-	9,005	
General ledger overdraft	-	35,749	
TOTAL LIABILITIES	\$ -	\$ 60,609	
FUND BALANCE			
Nonspendable	-	-	
Restricted:			
Statutory & grant purposes	1,498	3,699,162	
Assigned	-	-	
Unassigned	-	-	
TOTAL FUND BALANCE	\$ 1,498	\$ 3,699,162	
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,498	\$ 3,759,771	

SEE ACCOMPANYING AUDITOR'S REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	BOND & INTEREST	GENERAL ASSISTANCE	PUBLIC SAFETY TAX	JUDICIAL SECURITY	SOCIAL SECURITY
REVENUES					
General property & mobile home tax	\$ -	\$ 18	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	40,412	-
Fees for services	-	-	-	14	-
Interest income	-	1	-	-	-
State financial assistance	-	7,115	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 7,134	\$ -	\$ 40,426	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	46,374	-
Public safety	-	-	-	-	-
Public welfare	-	(513)	-	-	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ (513)	\$ -	\$ 46,374	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 7,647	\$ -	\$ (5,948)	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 3,607
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 3,607
CHANGE IN FUND BALANCE	\$ -	\$ 7,647	\$ -	\$ (5,948)	\$ 3,607
FUND BALANCE, BEGINNING OF YEAR	-	(7,647)	73,149	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 73,149	\$ (5,948)	\$ 3,607

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	ILLINOIS WITHHOLDING	COUNTY BRIDGE	FEDERAL AID MATCHING	COUNTY MFT	COUNTY HIGHWAY INSURANCE
REVENUES					
General property & mobile home tax	\$ -	\$ 60,384	\$ 67,447	-	-
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	447,557	-
Fees for services	-	-	-	-	-
Interest income	-	62	54	273	-
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	51,350	4,994
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 60,446	\$ 67,501	\$ 499,180	\$ 4,994
EXPENDITURES					
General and administrative	\$ 15,463	\$ 6,149	-	-	-
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public works	-	66,349	45,126	425,146	143,714
TOTAL EXPENDITURES	\$ 15,463	\$ 72,498	\$ 45,126	\$ 425,146	\$ 143,714
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (15,463)	\$ (12,052)	\$ 22,375	\$ 74,034	\$ (138,720)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	-	\$ 94,730
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 94,730
CHANGE IN FUND BALANCE	\$ (15,463)	\$ (12,052)	\$ 22,375	\$ 74,034	\$ (43,990)
FUND BALANCE, BEGINNING OF YEAR	15,463	74,549	42,779	76,222	74,171
FUND BALANCE, END OF YEAR	\$ -	\$ 62,497	\$ 65,154	\$ 150,256	\$ 30,181

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	UNIT ROAD DISTRICT	UNIT ROAD DISTRICT BRIDGE	UNIT ROAD DISTRICT MFT	TOWNSHIP BRIDGE PROGRAM	TOWNSHIP MOTOR FUEL
REVENUES					
General property & mobile home tax	\$ 181,755	\$ 70,411	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	34,432	-	729,709	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	-	-	-
Interest income	144	38	106	120	-
State financial assistance	-	-	-	73,415	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ 216,331	\$ 70,449	\$ 729,815	\$ 73,535	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public works	192,543	56,034	636,553	98,836	-
TOTAL EXPENDITURES	\$ 192,543	\$ 56,034	\$ 636,553	\$ 98,836	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 23,788	\$ 14,415	\$ 93,262	\$ (25,301)	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(204)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (204)	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 23,584	\$ 14,415	\$ 93,262	\$ (25,301)	\$ -
FUND BALANCE, BEGINNING OF YEAR	119,040	37,675	5,900	103,398	4,553
FUND BALANCE, END OF YEAR	\$ 142,624	\$ 52,090	\$ 99,162	\$ 78,097	\$ 4,553

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	IMRF	LIABILITY INSURANCE	LAW LIBRARY	RECORDER'S AUTOMATION	COLLECTOR'S AUTOMATION
REVENUES					
General property & mobile home tax	\$ 201,212	\$ 116,980	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	16,150	17,954	5,566
Interest income	20	13	1	31	1
Slate financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	7,631	99,969	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ 208,863	\$ 216,962	\$ 16,151	\$ 17,985	\$ 5,567
EXPENDITURES					
General and administrative	\$ 474,913	\$ 317,588	\$ -	\$ 21,060	\$ -
Judiciary and court related	-	-	19,048	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	\$ 474,913	\$ 317,588	\$ 19,048	\$ 21,060	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (266,050)	\$ (100,626)	\$ (2,897)	\$ (3,075)	\$ 5,567
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 97,742	\$ 288	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 97,742	\$ 288	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (168,308)	\$ (100,338)	\$ (2,897)	\$ (3,075)	\$ 5,567
FUND BALANCE, BEGINNING OF YEAR	205,026	164,093	1,850	18,390	6,770
FUND BALANCE, END OF YEAR	\$ 36,718	\$ 63,755	\$ (1,047)	\$ 15,315	\$ 12,337

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	COURT AUTOMATION	CORONER'S AUTOMATION	COUNTY INVESTMENTS	SHERIFF'S DEPARTMENT	MOBILE HOME TAX
REVENUES					
General property & mobile home tax	-	-	-	-	6,451
Mobile home privilege tax	-	-	-	-	95,238
Payment in lieu of tax	-	-	-	-	6,225
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	77,211	2,270	34,298	97,396	-
Interest income	103	35	238	-	210
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ 77,314	\$ 2,305	\$ 34,536	\$ 97,396	\$ 108,124
EXPENDITURES					
General and administrative	-	-	-	-	-
Judiciary and court related	71,437	-	141,436	-	-
Public safety	-	-	-	88,738	-
Public welfare	-	-	-	-	2
Public works	-	-	-	-	-
TOTAL EXPENDITURES	\$ 71,437	\$ -	\$ 141,436	\$ 88,738	\$ 2
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 5,877	\$ 2,305	\$ (106,900)	\$ 8,658	\$ 108,122
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(22,928)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (22,928)	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (17,051)	\$ 2,305	\$ (106,900)	\$ 8,658	\$ 108,122
FUND BALANCE, BEGINNING OF YEAR	65,674	19,870	133,346	10,821	123,230
FUND BALANCE, END OF YEAR	\$ 48,623	\$ 22,175	\$ 26,446	\$ 19,479	\$ 231,352

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	ZIP-LINE DRA GRANT	RECORDERS GIS	STATES ATTORNEY ANTI-CRIME	SHERIFFS ANTI- CRIME	DOCUMENT STORAGE
REVENUES					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	26,808	220	8,974	70,201
Fees for services	-	86	10	45	175
Interest income	-	-	-	-	-
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 26,894	\$ 230	\$ 9,019	\$ 70,376
EXPENDITURES					
General and administrative	\$ -	\$ 6,812	\$ -	\$ -	\$ 61,710
Judiciary and court related	-	-	-	-	-
Public safety	-	-	8,997	6,162	-
Public welfare	-	-	-	-	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 6,812	\$ 8,997	\$ 6,162	\$ 61,710
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 20,082	\$ (8,767)	\$ 2,857	\$ 8,666
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	(27,106)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (27,106)
CHANGE IN FUND BALANCE	\$ -	\$ 20,082	\$ (8,767)	\$ 2,857	\$ (18,440)
FUND BALANCE, BEGINNING OF YEAR	-	67,179	12,143	41,814	109,174
FUND BALANCE, END OF YEAR	\$ -	\$ 87,261	\$ 3,376	\$ 44,671	\$ 90,734

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	BAD CHECK RESTITUTION	ARRESTEE MEDICAL	PROTESTED TAXES	COUNTY REVOLVING LOAN FUND	COUNTY FUEL FUND
REVENUES					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	112	1,140	9	-	36
Fees for services	-	-	-	-	-
Interest income	-	-	-	-	-
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	<u>\$ 112</u>	<u>\$ 1,140</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 36</u>
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	-	18,627	-	-	-
Public welfare	-	-	-	-	-
Public works	-	-	-	-	51,825
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 18,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,825</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 112</u>	<u>\$ (17,487)</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ (51,789)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 64,128
Operating transfers out	-	-	-	-	(120)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,008</u>
CHANGE IN FUND BALANCE	\$ 112	\$ (17,487)	\$ 9	\$ -	\$ 12,219
FUND BALANCE, BEGINNING OF YEAR	738	(1,698)	6,228	132,706	19,888
FUND BALANCE, END OF YEAR	<u>\$ 850</u>	<u>\$ (19,185)</u>	<u>\$ 6,237</u>	<u>\$ 132,706</u>	<u>\$ 32,107</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	INDEMNITY FUND	UNCLAIMED FUNDS	CEMETERY FUND	E-CITATION	DUI FUND
REVENUES					
General property & mobile home tax	\$ -	\$ -	\$ -	-	-
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	3,360	-	-	544	2,622
Interest income	100	-	-	-	37
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ 3,460	\$ -	\$ -	\$ 544	\$ 2,659
EXPENDITURES					
General and administrative	\$ 2,863	\$ -	\$ -	-	-
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,863	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 597	\$ -	\$ -	\$ 544	\$ 2,659
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 597	\$ -	\$ -	\$ 544	\$ 2,659
FUND BALANCE, BEGINNING OF YEAR	60,841	-	-	1,264	15,801
FUND BALANCE, END OF YEAR	\$ 61,438	\$ -	\$ -	\$ 1,808	\$ 18,460

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	STATES ATTORNEY VCVA	VALENTINE'S FUND	PROJECT REDEPLOY	JUVENILE JUSTICE	911 WITHHOLDING
REVENUES					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	-	-	-
Interest income	-	31	1	10	-
State financial assistance	-	-	201,126	46,136	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	24,732	-	-	-
TOTAL REVENUES	\$ -	\$ 24,763	\$ 201,127	\$ 46,146	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	31,546	-
Public safety	-	10,515	177,159	-	-
Public welfare	-	-	-	-	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 10,515	\$ 177,159	\$ 31,546	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 14,248	\$ 23,968	\$ 14,600	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ 14,248	\$ 23,968	\$ 14,600	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	15,224	79,027	3,739	25
FUND BALANCE, END OF YEAR	\$ -	\$ 29,472	\$ 102,995	\$ 18,339	\$ 25

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	911 FUND	VCVA	REVENUE DISTRIBUTION FUND	SHERIFF'S DONATION	VOCA FUNDS
REVENUES					
General property & mobile home tax	-	-	-	-	-
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	189,331	-	27,435	-	-
Interest income	398	-	41	7	-
State financial assistance	28,506	-	-	-	47,981
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	10	14,430	-	14,623	-
TOTAL REVENUES	\$ 218,245	\$ 14,430	\$ 27,476	\$ 14,630	\$ 47,981
EXPENDITURES					
General and administrative	-	-	-	-	36,575
Judiciary and court related	-	-	-	-	-
Public safety	204,663	-	-	-	-
Public welfare	-	12,655	-	2,497	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	\$ 204,663	\$ 12,655	\$ -	\$ 2,497	\$ 36,575
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 13,582	\$ 1,775	\$ 27,476	\$ 12,133	\$ 11,406
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	(26,844)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (26,844)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 13,582	\$ 1,775	\$ 632	\$ 12,133	\$ 11,406
FUND BALANCE, BEGINNING OF YEAR	176,851	-	9,275	3,220	(2,705)
FUND BALANCE, END OF YEAR	\$ 190,433	\$ 1,775	\$ 9,907	\$ 15,353	\$ 8,701

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	COMPENSATED ABSENCES	CAPITAL IMPROVEMENTS	GENERAL FUND RESERVE	UNCLAIMED FUNDS	SALE IN ERROR
REVENUES					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	-
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	4,200
Fees for services	-	69	551	22	23
Interest income	-	-	-	-	-
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 551</u>	<u>\$ 22</u>	<u>\$ 4,223</u>
EXPENDITURES					
General and administrative	\$ 9,035	\$ 15,469	\$ -	\$ -	\$ 15,067
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 9,035</u>	<u>\$ 15,469</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,067</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (9,035)</u>	<u>\$ (15,400)</u>	<u>\$ 551</u>	<u>\$ 22</u>	<u>\$ (10,844)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 18,970	\$ 272,250	\$ 818,140	\$ 1,480	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 18,970</u>	<u>\$ 272,250</u>	<u>\$ 818,140</u>	<u>\$ 1,480</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	\$ 9,935	\$ 256,850	\$ 818,691	\$ 1,502	\$ (10,844)
FUND BALANCE, BEGINNING OF YEAR	(3,105)	69,904	251,942	11,335	21,642
FUND BALANCE, END OF YEAR	<u>\$ 6,830</u>	<u>\$ 326,754</u>	<u>\$ 1,070,633</u>	<u>\$ 12,837</u>	<u>\$ 10,798</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	COURTHOUSE REPAIR & MAINT	EXTRA COURT SERVICES FUND	EMPLOYEE BENEFITS FUND	CIRCUIT CLERK E-PAY ACCOUNT FUND	CIRCUIT CLERK ELECTRONIC CITATION FUND
REVENUES					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	575,388	99,916	2,414
Fees for services	-	-	27	-	-
Interest income	29	24	-	-	-
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	<u>\$ 29</u>	<u>\$ 24</u>	<u>\$ 575,415</u>	<u>\$ 99,916</u>	<u>\$ 2,414</u>
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ 604,264	\$ 101,460	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public works	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 604,264</u>	<u>\$ 101,460</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 29</u>	<u>\$ 24</u>	<u>\$ (28,849)</u>	<u>\$ (1,544)</u>	<u>\$ 2,414</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ 20,000	\$ 38,705	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 38,705</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	\$ 29	\$ 20,024	\$ 9,856	\$ (1,544)	\$ 2,414
FUND BALANCE, BEGINNING OF YEAR	25,000	-	-	1,559	9,060
FUND BALANCE, END OF YEAR	<u>\$ 25,029</u>	<u>\$ 20,024</u>	<u>\$ 9,856</u>	<u>\$ 15</u>	<u>\$ 11,474</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	OPERATION & ADMIN FUND	MARRIAGE FUND	CHILD SUPPORT OP & ADMIN	COUNTY RECORDER
REVENUES				
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-
Payment in lieu of tax	-	-	-	-
Personal property replacement tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
Fees for services	1,416	220	3,765	51,389
Interest income	-	-	-	-
State financial assistance	-	-	-	-
Department of Transportation	-	-	-	-
Reimbursement of expenditures	-	-	-	-
Miscellaneous receipts	-	-	-	-
TOTAL REVENUES	\$ 1,416	\$ 220	\$ 3,765	\$ 51,389
EXPENDITURES				
General and administrative	2,296	-	-	35,677
Judiciary and court related	-	-	343	-
Public safety	-	-	-	-
Public welfare	-	-	-	-
Public works	-	-	-	-
TOTAL EXPENDITURES	\$ 2,296	\$ -	\$ 343	\$ 35,677
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (880)	\$ 220	\$ 3,422	\$ 15,712
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (880)	\$ 220	\$ 3,422	\$ 15,712
FUND BALANCE, BEGINNING OF YEAR	3,718	3,837	41,726	67,621
FUND BALANCE, END OF YEAR	\$ 2,838	\$ 4,057	\$ 45,148	\$ 83,333

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	COUNTY REPRESENTATIVE IMRF	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES		
General property & mobile home tax	\$ 692,024	\$ 1,396,682
Mobile home privilege tax	-	95,238
Payment in lieu of tax	-	6,225
Personal property replacement tax	-	34,432
Motor fuel tax allotments	-	1,177,266
Fees for services	-	1,360,757
Interest income	-	3,150
State financial assistance	-	356,298
Department of Transportation	-	47,981
Reimbursement of expenditures	-	163,944
Miscellaneous receipts	-	53,795
TOTAL REVENUES	\$ 692,024	\$ 4,693,768
EXPENDITURES		
General and administrative	\$ 691,989	\$ 2,559,826
Judiciary and court related	-	168,748
Public safety	-	514,861
Public welfare	-	14,641
Public works	-	1,716,126
TOTAL EXPENDITURES	\$ 691,989	\$ 4,974,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 35	\$ (278,434)
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	\$ 1,430,040
Operating transfers out	-	(77,202)
TOTAL OTHER FINANCING SOURCES (USES)	-	\$ 1,352,838
CHANGE IN FUND BALANCE	\$ 35	\$ 1,074,404
FUND BALANCE, BEGINNING OF YEAR	1,463	2,624,758
FUND BALANCE, END OF YEAR	\$ 1,498	\$ 3,699,162

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2016

	<u>COUNTY</u>	<u>COUNTY</u>	<u>COUNTY</u>	<u>SOUTHERN</u>	<u>SENIOR</u>
	<u>TREASURER</u>	<u>TREASURER</u>	<u>TOURISM</u>	<u>SEVEN HEALTH</u>	<u>CITIZENS</u>
	<u>& COLLECTOR</u>	<u>TREASURER</u>	<u>TOURISM</u>	<u>DEPARTMENT</u>	<u>CITIZENS</u>
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ -	\$ -	\$ 118,174	\$ 61,737	\$ 42,174
Other receivables	-	-	-	-	-
Due from other funds	936	1,021	5,052	-	-
<u>TOTAL ASSETS</u>	<u>\$ 936</u>	<u>\$ 1,021</u>	<u>\$ 123,226</u>	<u>\$ 61,737</u>	<u>\$ 42,174</u>
<u>LIABILITIES AND NET POSITION</u>					
<u>LIABILITIES</u>					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	-	-	-	-
Deferred charges	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET POSITION</u>					
Restricted for trust purposes	936	1,021	123,226	61,737	42,174
<u>TOTAL NET POSITION</u>	<u>\$ 936</u>	<u>\$ 1,021</u>	<u>\$ 123,226</u>	<u>\$ 61,737</u>	<u>\$ 42,174</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 936</u>	<u>\$ 1,021</u>	<u>\$ 123,226</u>	<u>\$ 61,737</u>	<u>\$ 42,174</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2016

	<u>UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION</u>	<u>TUBERCULOSIS FUND</u>	<u>MOBILE HOME PRIVILEGE TAX FUND</u>	<u>COUNTY TAXES</u>	<u>TRUSTEE REDEMPTION</u>
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 38,408	\$ -	\$ -	\$ 439,039	\$ 33,529
Other receivables	-	-	-	13,303,458	-
Due from other funds	-	-	9	-	-
<u>TOTAL ASSETS</u>	<u>\$ 38,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,742,506</u>	<u>\$ 33,529</u>
<u>LIABILITIES AND NET POSITION</u>					
<u>LIABILITIES</u>					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	25,960
Overpayments	-	-	-	494	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	-	-	13,284,330	-
Deferred charges	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,284,824</u>	<u>\$ 25,960</u>
<u>NET POSITION</u>					
Restricted for trust purposes	\$ 38,408	\$ -	\$ -	\$ 457,682	\$ 7,569
<u>TOTAL NET POSITION</u>	<u>\$ 38,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 457,682</u>	<u>\$ 7,569</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 38,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,742,506</u>	<u>\$ 33,529</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2016

<u>ASSETS</u>	COUNTY TAX ACCOUNT	COUNTY CLERK TAX REDEMPTION	CIRCUIT CLERK FEES	TOTAL AGENCY FUNDS
Restricted cash and cash equivalents	\$ -	\$ 13,987	\$ 372,357	\$ 1,119,405
Other receivables	-	-	-	13,303,458
Due from other funds	1,059	-	-	8,077
TOTAL ASSETS	\$ 1,059	\$ 13,987	\$ 372,357	\$ 14,430,940
<u>LIABILITIES AND NET POSITION</u>				
<u>LIABILITIES</u>				
Tax available for distribution	\$ -	\$ -	\$ -	-
Accounts Payable	-	-	-	25,960
Overpayments	-	-	-	494
Due to other funds	-	-	21,495	21,495
Agency funds due others	-	-	-	-
Deferred charges	-	-	-	13,284,330
TOTAL LIABILITIES	\$ -	\$ -	\$ 21,495	\$ 13,332,279
<u>NET POSITION</u>				
Restricted for trust purposes	\$ 1,059	\$ 13,987	\$ 350,862	\$ 1,098,661
TOTAL NET POSITION	\$ 1,059	\$ 13,987	\$ 350,862	\$ 1,098,661
TOTAL LIABILITIES AND NET POSITION	\$ 1,059	\$ 13,987	\$ 372,357	\$ 14,430,940

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2016**

	COUNTY TREASURER & COLLECTOR	COUNTY TREASURER	COUNTY TOURISM	SOUTHERN SEVEN HEALTH DEPARTMENT	SENIOR CITIZENS
ADDITIONS					
General property tax	\$ -	\$ -	-	\$ 52,029	\$ 18,932
Fees for services	-	-	291	-	-
Interest income	-	-	165	-	-
Occupancy tax	-	-	105,807	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ -	\$ 106,263	\$ 52,029	\$ 18,932
DEDUCTIONS					
General and administrative	\$ -	\$ -	69,164	\$ -	\$ 5,000
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ -	\$ 69,164	\$ -	\$ 5,000
CHANGE IN NET POSITION	\$ -	\$ -	\$ 37,099	\$ 52,029	\$ 13,932
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	4,000	\$ -	\$ -
Operating transfers out	-	-	-	(52,503)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 4,000	\$ (52,503)	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ -	\$ -	\$ 41,099	\$ (474)	\$ 13,932
NET POSITION, BEGINNING OF YEAR	-	-	-	-	-
PRIOR PERIOD ADJUSTMENT	936	1,021	82,127	62,211	28,242
NET POSITION, END OF YEAR	\$ 936	\$ 1,021	\$ 123,226	\$ 61,737	\$ 42,174

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2016**

	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION	TUBERCULOSIS FUND	MOBILE HOME PRIVILEGE TAX FUND	COUNTY TAXES	TRUSTEE REDEMPTION
ADDITIONS					
General property tax	\$ 36,918	\$ -	\$ -	\$ 13,845,337	\$ -
Fees for services	-	-	-	73,575	-
Interest income	-	-	-	2,456	-
Occupancy tax	-	-	-	-	24,806
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	<u>\$ 36,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,921,368</u>	<u>\$ 24,806</u>
DEDUCTIONS					
General and administrative	-	-	-	\$ 13,789,771	\$ 17,237
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,789,771</u>	<u>\$ 17,237</u>
CHANGE IN NET POSITION	<u>\$ 36,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,597</u>	<u>\$ 7,569</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(32,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (32,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION AFTER TRANSFERS	<u>\$ 4,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,597</u>	<u>\$ 7,569</u>
NET POSITION, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PRIOR PERIOD ADJUSTMENT	<u>33,490</u>	<u>-</u>	<u>-</u>	<u>326,085</u>	<u>-</u>
NET POSITION, END OF YEAR	<u>\$ 38,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 457,682</u>	<u>\$ 7,569</u>

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2016

	<u>COUNTY TAX</u> <u>ACCOUNT</u>	<u>COUNTY</u> <u>CLERK TAX</u> <u>REDEMPTION</u>	<u>CIRCUIT</u> <u>CLERK</u> <u>FEES</u>	<u>TOTAL</u> <u>AGENCY FUNDS</u>
<u>ADDITIONS</u>				
General property tax	\$ -	\$ 364,855	-	\$ 14,318,071
Fees for services	-	-	1,149,249	1,223,115
Interest income	-	-	-	2,621
Occupancy tax	-	-	-	105,807
Miscellaneous receipts	-	-	-	24,806
TOTAL ADDITIONS	\$ -	\$ 364,855	\$ 1,149,249	\$ 15,674,420
<u>DEDUCTIONS</u>				
General and administrative	\$ -	\$ 363,380	-	\$ 14,244,552
Judiciary and court related	-	-	1,240,871	1,240,871
TOTAL DEDUCTIONS	\$ -	\$ 363,380	\$ 1,240,871	\$ 15,485,423
CHANGE IN NET POSITION	\$ -	\$ 1,475	\$ (91,622)	\$ 188,997
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	-	\$ 4,000
Operating transfers out	-	-	-	(84,503)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ (80,503)
CHANGE IN NET POSITION AFTER TRANSFERS	\$ -	\$ 1,475	\$ (91,622)	\$ 108,494
NET POSITION, BEGINNING OF YEAR	-	-	-	-
PRIOR PERIOD ADJUSTMENT	1,059	12,512	442,484	990,167
NET POSITION, END OF YEAR	\$ 1,059	\$ 13,987	\$ 350,862	\$ 1,098,661

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
ASSESSED VALUATIONS, TAX RATES, TAX EXTENSIONS AND COLLECTIONS
FOR THE TAX LEVY YEAR ENDED 2016

	2015 Levy <u>Payable 2016</u>
<u>ASSESSED VALUATIONS</u>	<u>\$ 191,853,383</u>
<u>TAX RATES PER \$100</u>	
Corporate	0.78085
Bond & Interest	0.10432
IMRF	0.10653
County Highway	0.06924
Mental Health	0.00300
County Bridges	0.03197
TB Sanitarium	0.00300
Federal Aid Matching	0.03571
County Health	0.02147
Tort Judgments, Liability	0.00000
Social Security	0.00000
Education Extension	0.01997
General Assistance	0.00001
Unemployment Ins	0.00000
Ambulance	0.00000
Prior-Year Adjustment	0.00000
Senior Citizens	0.00999
Hardroad	0.00000
Liability Insurance	0.06512
County Ambulance	0.12476
Road and Bridge	0.03728
Roads Out of Village	0.00000
Roads In Village	0.00000
Special Unit Road District Bridge	0.12138
<u>TOTAL TAX RATES</u>	<u>1.53460</u>
<u>TAX LEVIES</u>	
Corporate	\$ 1,564,906
County Highway General Fund	138,743
County Bridges	64,048
Federal Aid Matching Fund	71,523
IMRF	213,459
TB Sanitarium	6,000
General Assistance	1
Bond and Interest	200,128
Liability Insurance Fund	130,469
Senior Citizens Fund	20,000
Ambulance	250,000
University of Illinois Cooperative Extension Fund	40,000
Health	43,000
Mental Health	6,000
Unit Bridge	74,695
Road and Bridge	243,240
<u>TOTAL TAX LEVIES</u>	<u>\$ 3,066,212</u>
<u>TAX EXTENSIONS</u>	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2016

*Assessed Valuation (Calendar Year 2015 Payable 2016)	<u>\$ 191,853,383</u>
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 5,515,785
Less: Qualified Bonded Indebtedness - November 30, 2016	<u>(1,780,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u>\$ 3,735,785</u>

***(Source: Union County Tax Rate Book)**

**** (Source: Illinois Compiled Statutes)**

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION –
GOVERNMENTAL MAJOR FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
General	Major Fund	Receipt of local property taxes, fees, salary reimbursements and state payments for the County's share of various taxes, etc. Also, disbursement of these funds for all general County expenditures, except those specifically associated with other funds.
Ambulance Fund	Major Fund	Receipt and disbursement of property taxes and fees to support ambulance services.
Highway General Fund	Major Fund	Receipt and disbursement of property taxes and other funding to support road improvements.
BNY - Bond & Interest Fund	Major Fund	Receipt and disbursement of property taxes for the payment of bond principal and interest expenses.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Arrestee's Medical Costs	Special Revenue	Receipt and subsequent disbursement of fees collected by the Circuit Clerk for inmate medical expenses.
Bad Check Restitution	Special Revenue	Receipt of fees collected through the bad check restitution program.
Bond & Interest	Special Revenue	Receipt of a tax levy and subsequent bond payment.
Capital Improvement Trust	Special Revenue	Accumulated of receipts to offset equipment and other capital purchases.
Cemetery Fund	Special Revenue	Accumulation of receipts for cemetery related expenses.
Child Support Op & Admin	Special Revenue	Receipt of fees and a federal award to be used to pay the costs associated with maintaining a child support payment system.
Circuit Clerk Operation Add-on	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
Circuit Clerk E-Citation	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
Circuit Clerk E-Pay	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
Collector's Automation	Special Revenue	Accumulation of receipts from tax sales for future purchase of automation equipment and expenses for the Treasurer's Office.
Compensated Absences	Special Revenue	Accumulation of General Fund transfers and other income sources to liquidate future employee compensated absences.
Coroner's Automation	Special Revenue	Accumulation of fees for coroner's expenses.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
County Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County bridge construction and repair.
County Fuel	Special Revenue	Receipt of reimbursements and other funds for the purpose of purchasing County Fuel.
County Highway Insurance	Special Revenue	Receipt of reimbursements and other funds for the purpose of providing County Health Insurance.
County Motor Fuel Tax	Special Revenue	Receipt of Motor Fuel Tax allotments for disbursement on IDOT approved projects.
County Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
County Recorder	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
County Representative IMRF	Special Revenue	Receipt of contributions and payments to IMRF.
Court Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
Courthouse Repair & Maintenance	Special Revenue	Receipt of transfers in from the General Fund for future Courthouse repairs and maintenance.
Document Storage	Special Revenue	Receipt of filing fees for all court cases filed with Circuit Clerk and disbursements for maintenance of storage system.
E-Citation	Special Revenue	Accumulation of fees from the Circuit Clerk's office to offset administrative expenses.
Employee Benefits Fund	Special Revenue	Accumulation of funds for the payment of employee benefits.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Extra Court Services Fund	Special Revenue	Transfers from the General Fund to be disbursed for extraordinary court expenses.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid projects.
General Assistance	Special Revenue	Receipt and disbursement of local funds for assistance to individuals.
General Fund Reserve Trust	Special Revenue	Receipt of stabilization funds to be utilized upon a majority vote for cash flow emergencies and stabilization of resources.
Illinois Withholding	Special Revenue	Receipt of withholdings contributions for payments to the State of Illinois
IMRF	Special Revenue	Receipt of property taxes and contributions for payments to IMRF.
Indemnity Fund	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Juvenile Justice	Special Revenue	Receipt of grant funds for grant related program expenses.
Judicial Security	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of courthouse security expenditures.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
Marriage Fund	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Mobile Home Tax	Special Revenue	Accumulation of receipts from the mobile home tax collections.
911 Fund	Special Revenue	Receipt and disbursement of 911 funds that the County Treasurer is the fiduciary agent for. The funds themselves are controlled by a separately appointed Board.
911 Withholding Fund	Special Revenue	Receipt and disbursement of 911 funds that the County Treasurer is the fiduciary agent for. The funds themselves are controlled by a separately appointed Board.
Project Redeploy	Special Revenue	Receipt of grant funds for grant related program expenses.
Protested Taxes	Special Revenue	Receipt of property taxes paid under protest.
Public Safety Tax	Special Revenue	Receipt of property taxes for payments.
Recorder's Automation	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Recorder's GIS	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Revenue Distribution	Special Revenue	Receipt of distribution payments from the State of Illinois.
Sale in Error Fund	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Sheriff's Anti-Crime	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
Sheriff's DUI Equipment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future Sheriff DUI equipment purchases.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Sheriff's Bond	Special Revenue	Accumulation of fees and fines; subsequently transferred to the General Fund.
Sheriff's Donation	Special Revenue	Accumulation of donations for Sheriff's expenses.
Social Security	Special Revenue	Accumulation of tax levy proceeds for social security taxes.
State's Attorney Anti-Crime	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
State's Attorney VCVA	Special Revenue	Receipt of grant funds for grant related expenses.
Township Bridge	Special Revenue	Expenditure of state funds for repair and construction of bridges.
Township Motor Fuel	Special Revenue	Receipt and disbursement of motor fuel tax allotments for approved road projects.
Unclaimed	Special Revenue	Receipt of unclaimed funds.
Unit Road District	Special Revenue	Receipt of property taxes for approved expenses.
Unit Road District & Bridge	Special Revenue	Receipt of property taxes for approved expenses.
Valentine's Fund	Special Revenue	Receipt of animal control donations for specified purposes.
VOCA	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
VCVA	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
Withholding Fund	Special Revenue	Receipt of withholdings contributions for payments to the Federal government.
Zipline DRA Grant	Special Revenue	Receipt and disbursement of grant funds for grant approved expenses.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
FIDUCIARY AGENCY FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
County Clerk Tax Redemption	Agency	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on real estate parcels.
County Treasurer and Tax Collector Trust (County Tax Funds)	Agency	Collection of property taxes, mobile home taxes and various fees, and payments in lieu of taxes with subsequent disbursement to the various county taxing districts.
County Tourism	Agency	Receipt of local bed taxes for distribution to a local tourism program.
County Tuberculosis Tax Collection Trust	Agency	Receipt of property taxes for distribution tuberculosis prevention.
Mobile Home Privilege Tax Fund	Agency	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on mobile home parcels.
Senior Citizens Tax Collection Trust	Agency	Receipt of property taxes for distribution to a local senior citizens program.
Trustee Redemption	Agency	Receipt of property taxes for distribution to the taxing districts.
Southern Seven Health Tax Collection Trust	Agency	Receipt of property taxes for distribution to the local health department.
Circuit Clerk Fees	Agency	Accounting for proceeds of the Circuit Clerk (bail receipts, fines, etc.) and distribution to proper recipients and other funds.
University of Illinois Collection Trust	Agency	Receipt of property taxes for distribution to the local health department.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.