



UNION COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2019



SIKICH.COM

UNION COUNTY, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	1-3
 BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position.....	4-5
Statement of Activities	6
Fund Financial Statements:	
Balance Sheet – Governmental Funds	7-8
Reconciliation of the Governmental Fund	
Balances to the Net Position of Governmental Activities	9
Statement of Revenues, Expenditures, and	
Changes in Fund Balances – Governmental Funds	10-11
Reconciliation of the Statement of Revenues,	
Expenditures, and Changes in Fund Balances of	
Governmental Funds to the Statement of Activities.....	12
Statement of Net Position – Proprietary Funds	13
Statement of Revenues, Expenses, and Changes	
in Fund Net Position – Proprietary Funds	14
Statement of Cash Flows – Proprietary Funds	15
Statement of Fiduciary Net Position –Fiduciary Funds	16
Notes to Financial Statements	17-60
 REQUIRED SUPPLEMENTARY INFORMATION	
Illinois Municipal Retirement Fund:	
Schedules of Employer Contributions – County.....	61
Schedules of Employer Contributions – Elected County Officials.....	62
Schedules of Employer Contributions – Sheriff’s Law Enforcement Personnel	63
Illinois Municipal Retirement Fund:	
Schedule of Changes in the Employer’s Net Pension Liability and Related Ratios –	
County	64
Schedule of Changes in the Employer’s Net Pension Liability and Related Ratios –	
Elected County Officials	65
Schedule of Changes in the Employer’s Net Pension Liability and Related Ratios –	
Sheriff’s Law Enforcement Personnel.....	66
Schedule of Changes in the Employer’s Total OPEB Liability and Related Ratios –	
Other Postemployment Benefit Plan	67
Budgetary Comparison Schedule – Cash Basis – General Fund	68
Budgetary Comparison Schedule – Cash Basis – Bond and Interest Fund.....	69
Budgetary Comparison Schedule – Cash Basis – Ambulance Fund	70
Budgetary Comparison Schedule – Cash Basis – County Investments Fund.....	71
Notes to Required Supplementary Information	72-74

UNION COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

General Fund:

Combining Balance Sheet by Subfund.....	75
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by Subfund.....	76
Schedule of Appropriations and Expenditures - Cash Basis.....	77-83

Nonmajor Governmental Funds:

Combining Balance Sheet	84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	85

Nonmajor Special Revenue Funds:

Combining Balance Sheet	86-92
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	93-99

Nonmajor Governmental Funds:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Cash Basis.....	100-116
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Internal Service Funds:

Combining Statement of Net Position.....	117
Combining Statement of Revenues, Expenses, and Changes in Net Position	118
Combining Statement of Cash Flows.....	119

Fiduciary Funds:

Agency Funds:

Combining Statement of Fiduciary Net Position	120
Combining Schedule of Changes in Assets and Liabilities.....	121-123

SUPPLEMENTAL INFORMATION:

Schedule of Tax Information	124
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COMPLIANCE SECTION:

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards.....	125-126
Schedule of Findings and Responses	127-133

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INDEPENDENT AUDITOR'S REPORT

Members of the County
Board Union County, Illinois
Jonesboro, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Illinois (County), as of and for the year ended November 30, 2019, 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.

Auditor's 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 opinion.

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Illinois as of November 30, 2019, 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.

Restatement

The County adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended November 30, 2019. The implementation of this guidance resulted in changes to the postemployment benefit related liability, revenue, expense, notes to financial statements, and the required supplementary information. This statement was effective for the County's fiscal year ended November 30, 2018, but was not implemented in the prior year. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents 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.

Union County, Illinois has not presented the management's discussion and analysis that governmental accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Union County, Illinois has not presented the required supplementary schedule of changes in the employer's total other postemployment benefit liability and related ratios for the measurement date of December 1, 2017 as required by GASB Statement No. 75. 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, Illinois' basic financial statements. The combining and individual fund statements and schedules and the supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate 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 combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as whole.

The accompanying financial information listed as "Supplemental Information" in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on that information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2020, on our consideration of the County'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 the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

Sikich LLP
Springfield, Illinois
June 16, 2020

BASIC FINANCIAL STATEMENTS

UNION COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2019

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Union County ETSB</u>	<u>Union/Alexander County Joint ETSB</u>
ASSETS			
Cash and cash equivalents	\$ 3,471,655	\$ -	\$ 154,767
Restricted cash and cash equivalents	2,779,024	-	-
Investments	203,120	-	429,140
Receivables, net:			
State of Illinois	622,770	-	125,003
Property Taxes	163,864	-	-
Notes receivable	166,401	-	-
Other	909,690	-	-
Due from fiduciary funds	37,294	-	-
Due from component unit	112	-	-
Prepaid expense	143,368	-	-
Capital assets not being depreciated	328,953	-	-
Capital assets, net of accumulated depreciation	9,669,325	-	40,664
Total assets	<u>18,495,576</u>	<u>-</u>	<u>749,574</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	624,287		
Pension items - IMRF	2,855,647	-	-
Total deferred outflows of resources	<u>3,479,934</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>21,975,510</u>	<u>-</u>	<u>749,574</u>

This statement is continued on the following page.

UNION COUNTY, ILLINOIS
STATEMENT OF NET POSITION (Continued)
November 30, 2019

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Union County ETSB</u>	<u>Union/Alexander County Joint ETSB</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
LIABILITIES			
Accounts payable	408,718	-	1,162
Other payables	112,728	-	-
Accrued interest	114,549	-	-
Due to primary government	-	-	112
Unearned revenue	14,659	-	-
Long-term obligations, due within one year:			
General obligation bonds payable	572,930	-	-
Leases payable	181,402	-	7,145
Compensated absences - current	111,263	-	-
Net OPEB liability - current	156,426	-	2,267
Long-term obligations, due in more than one year			
General obligation bonds payable	13,948,727	-	-
Leases payable	209,660	-	7,607
Compensated absences - long-term	347,546	-	-
Net OPEB liability	1,895,436	-	27,464
Net pension liability	3,320,307	-	-
	<u>21,394,351</u>	<u>-</u>	<u>45,757</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	163,864	-	-
Pension items - IMRF	466,227	-	-
Total deferred inflows of resources	<u>630,091</u>	<u>-</u>	<u>-</u>
	<u>22,024,442</u>	<u>-</u>	<u>45,757</u>
NET POSITION			
Net investment in capital assets	(2,950,154)	-	25,912
Restricted for			
Highways and streets	501,178	-	-
Public safety	48,287	-	677,905
Retirement	56,669	-	-
Liability insurance	67,244	-	-
Specific purpose	902,204	-	-
Debt service	3,170,591	-	-
Unrestricted	<u>(1,844,951)</u>	<u>-</u>	<u>-</u>
TOTAL NET POSITION	<u>\$ (48,932)</u>	<u>\$ -</u>	<u>\$ 703,817</u>

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

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Units
					Governmental Activities	Union County ETSB
PRIMARY GOVERNMENT						
General government	\$ 3,069,725	\$ 143,760	\$ 413,925	\$ -	\$ -	\$ -
Public safety	1,701,425	308,252	150,500	-	-	-
Judiciary and court related	2,122,507	300,005	367,848	-	-	-
Transportation	2,597,312	446,555	1,136,310	-	-	-
Public welfare	1,132,762	753,035	-	-	-	-
Interest and fiscal charges	1,109,383	-	-	-	-	-
Total primary government	\$ 11,733,114	\$ 1,951,607	\$ 2,068,583	\$ -	\$ -	\$ -
Union County ETSB	\$ 61,977	\$ 1,689	\$ -	-	(60,288)	-
Union/Alexander County Joint ETSB	243,252	366,151	-	-	-	122,899
General revenues:						
Taxes:						
Property taxes				3,112,579	-	-
Local use tax				297,493	-	-
General sales tax				1,801,330	-	-
Hotel/motel tax				107,041	-	-
Income and replacement taxes				1,165,292	-	-
Investment income				61,198	733	3,622
Miscellaneous				1,160,697	-	195
Extraordinary item:						
Government merger				-	(257,126)	-
Total general revenues				7,705,630	(256,393)	3,817
Change in net position				(7,294)	(316,681)	126,716
Net position - beginning of year				1,863,962	316,681	-
Prior period adjustment				(1,905,600)	-	577,101
Net position - beginning of year, restated				(41,638)	316,681	577,101
Net position - end of year				\$ (48,932)	\$ -	\$ 703,817

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

UNION COUNTY, ILLINOIS
BALANCE SHEET - GOVERNMENTAL FUNDS
For the Year Ended November 30, 2019

	General Fund	Bond and Interest Fund	Ambulance Fund
ASSETS			
Cash and cash equivalents	\$ 1,403,815	\$ 107,381	\$ 224,173
Restricted cash and cash equivalents	-	2,779,024	-
Investments	-	-	203,120
Receivables, net:			
State of Illinois	187,706	328,989	-
Property taxes	61,423	8,433	7,515
Notes receivable	-	-	-
Other	23,038	-	741,232
Due from other funds	45,207	-	-
Due from fiduciary funds	27,285	-	-
Prepaid items	8,221	-	-
TOTAL ASSETS	\$ 1,756,695	\$ 3,223,827	\$ 1,176,040
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 103,656	\$ -	\$ 2,824
Other payables	91,194	-	21,241
Accrued interest	-	-	-
Due to others	-	-	-
Due to other funds	4,974	44,803	2,618
Unearned revenue	-	-	-
Total liabilities	199,824	44,803	26,683
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	61,423	8,433	7,515
Unavailable revenues	-	-	782,667
Total deferred inflows of resources	61,423	8,433	790,182
Total liabilities and deferred inflows of resources	261,247	53,236	816,865
FUND BALANCES			
Nonspendable			
Nonspendable - prepaids	-	-	-
Restricted for debt service	-	3,170,591	-
Restricted for highways and streets	-	-	-
Restricted for public safety	-	-	-
Restricted for retirement	-	-	-
Restricted for specific purpose	-	-	-
Unrestricted:			
Committed for a specific purpose	1,132,009	-	356,207
Assigned for highways and streets	-	-	-
Assigned for public safety	-	-	-
Assigned for health and welfare	-	-	2,968
Assigned for specific purpose	-	-	-
Unassigned	363,439	-	-
Total fund balances	1,495,448	3,170,591	359,175
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,756,695	\$ 3,223,827	\$ 1,176,040

This statement is continued on the following page.

UNION COUNTY, ILLINOIS
BALANCE SHEET - GOVERNMENTAL FUNDS
For the Year Ended November 30, 2019

	County Investments	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 155,497	\$ 1,555,201	\$ 3,446,067
Restricted cash and cash equivalents	-	-	2,779,024
Investments	-	-	203,120
Receivables, net:			
State of Illinois	-	106,075	622,770
Property taxes	-	86,493	163,864
Notes receivable	166,401	-	166,401
Other	-	145,420	909,690
Due from other funds	-	8,940	54,147
Due from fiduciary funds	-	10,009	37,294
Prepaid items	-	68,144	76,365
TOTAL ASSETS	\$ 321,898	\$ 1,980,282	\$ 8,458,742
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 239,114	\$ 345,594
Other payables	-	293	112,728
Accrued interest	-	-	-
Due to others	-	0	-
Due to other funds	-	20,458	72,853
Unearned revenue	-	10,000	10,000
Total liabilities	-	269,865	541,175
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	-	86,493	163,864
Unavailable revenues	166,401	-	949,068
Total deferred inflows of resources	166,401	86,493	1,112,932
Total liabilities and deferred inflows of resources	166,401	356,358	1,654,107
FUND BALANCES			
Nonspendable			
Nonspendable - prepaids	-	67,244	67,244
Restricted for debt service	-	-	3,170,591
Restricted for highways and streets	-	501,178	501,178
Restricted for public safety	-	48,287	48,287
Restricted for retirement	-	56,669	56,669
Restricted for specific purpose	155,497	746,707	902,204
Unrestricted:			
Committed for a specific purpose	-	-	1,488,216
Assigned for highways and streets	-	1,907	1,907
Assigned for public safety	-	4,981	4,981
Assigned for health and welfare	-	-	2,968
Assigned for specific purpose	-	200,936	200,936
Unassigned	-	(3,985)	359,454
Total fund balances	155,497	1,623,924	6,804,635
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 321,898	\$ 1,980,282	\$ 8,458,742

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

UNION COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE NET POSITION OF GOVERNMENTAL ACTIVITIES
November 30, 2019

Total fund balance for government funds (Exhibit 3)	\$	6,804,635
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Construction in progress	328,953	
Buildings	14,517,752	
Equipment	1,405,992	
Vehicles	1,400,754	
Furniture and fixtures	2,532,500	
Infrastructure	570,896	
Accumulated depreciation	(10,758,569)	9,998,278

Internal service funds (see Exhibit 5) are used by the County to charge the cost of liability, unemployment, worker's compensation, and medical insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position is:

43,626

Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for IMRF are recognized as deferred outflows or inflows of resources on the statement of net position

2,389,420

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position. The long-term liabilities consist of:

Bonds payable	\$ (13,090,000)	
Unamortized bond premium	(1,431,657)	
Unamortized bond deferred charges	624,287	
Leases payable	(391,062)	
Accrued interest	(114,549)	
Compensated absences	(458,809)	
Net OPEB obligation	(2,051,862)	
Net pension liability	(3,320,307)	

Total long-term liabilities		(20,233,959)
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

949,068

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES
(EXHIBIT 1)

\$ (48,932)

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

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended November 30, 2019

	General Fund	Bond and Interest Fund	Ambulance Fund
REVENUES			
Property taxes	\$ 1,208,131	\$ 161,098	\$ 140,293
State of Illinois:			
Local use tax	297,493	-	-
Sales tax	513,929	1,287,401	-
Income tax	972,024	-	-
Motor fuel tax allotments	-	-	-
Personal property replacement taxes	152,627	-	-
Hotel/motel tax	-	-	-
State grants and expenditure reimbursements	391,560	-	-
Federal revenue	-	-	-
Fees for services and materials	570,577	-	709,197
Investment income	2,416	56,295	1,589
Other	224,404	289,026	-
Total revenues	<u>4,333,161</u>	<u>1,793,820</u>	<u>851,079</u>
EXPENDITURES			
Current:			
General government	1,689,563	-	-
Public safety	1,203,189	-	-
Judiciary and court related	1,572,393	-	-
Public welfare	75,490	-	896,176
Transportation	-	-	-
Capital outlay	166,961	-	-
Debt service			
Principal	-	460,000	-
Interest and fiscal charges	-	911,997	-
Bond issuance costs	-	331,241	-
Total expenditures	<u>4,707,596</u>	<u>1,703,238</u>	<u>896,176</u>
Excess (deficiency) of revenues over expenditures	<u>(374,435)</u>	<u>90,582</u>	<u>(45,097)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	363,846	-	-
Transfers out	(192,552)	(320,850)	-
Proceeds of refunding bond	-	11,430,000	-
Premium on bonds issued	-	1,447,389	-
Payment to refunded bond escrow agent	-	(12,546,148)	-
Capital leases issued	166,961	-	-
Total other financing sources (uses)	<u>338,255</u>	<u>10,391</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(36,180)	100,973	(45,097)
FUND BALANCES, BEGINNING OF YEAR	<u>1,531,628</u>	<u>3,069,618</u>	<u>404,272</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,495,448</u>	<u>\$ 3,170,591</u>	<u>\$ 359,175</u>

This statement is continued on the following page.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS (Continued)
Year Ended November 30, 2019

	County Investments	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ -	\$ 1,603,057	\$ 3,112,579
State of Illinois:			
Local use tax	-	-	297,493
Sales tax	-	-	1,801,330
Income tax	-	-	972,024
Motor fuel tax allotments	-	991,913	991,913
Personal property replacement taxes	-	40,641	193,268
Hotel/motel tax	-	107,041	107,041
State grants and expenditure reimbursements	-	685,110	1,076,670
Federal revenue	-	-	-
Fees for services and materials	-	836,559	2,116,333
Investment income	-	898	61,198
Other	42,028	252,053	807,511
Total revenues	<u>42,028</u>	<u>4,517,272</u>	<u>11,537,360</u>
EXPENDITURES			
Current:			
General government	-	869,415	2,558,978
Public safety	-	473,519	1,676,708
Judiciary and court related	-	539,616	2,112,009
Public welfare	-	70,702	1,042,368
Transportation	-	2,421,375	2,421,375
Capital outlay	-	315,555	482,516
Debt service			
Principal	-	-	460,000
Interest and fiscal charges	-	-	911,997
Bond issuance costs	-	-	331,241
Total expenditures	<u>-</u>	<u>4,690,182</u>	<u>11,997,192</u>
Excess (deficiency) of revenues over expenditures	<u>42,028</u>	<u>(172,910)</u>	<u>(459,832)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	192,552	556,398
Transfers out	-	(42,996)	(556,398)
Proceeds of refunding bond	-	-	11,430,000
Premium on bonds issued	-	-	1,447,389
Payment to refunded bond escrow agent	-	-	(12,546,148)
Capital leases issued	-	99,554	266,515
Total other financing sources (uses)	<u>-</u>	<u>249,110</u>	<u>597,756</u>
NET CHANGE IN FUND BALANCES	42,028	76,200	137,924
FUND BALANCES, BEGINNING OF YEAR	<u>113,469</u>	<u>1,547,724</u>	<u>6,666,711</u>
FUND BALANCES, END OF YEAR	<u>\$ 155,497</u>	<u>\$ 1,623,924</u>	<u>\$ 6,804,635</u>

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

UNION COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2019

Net change in fund balances - total governmental funds (Exhibit 4)	\$ 137,924
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the amount by which capital outlays exceeded depreciation in the current year:	
Capital outlay	688,726
Depreciation	(867,925)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to increase/decrease net position:	
Contributions of capital assets	129,910
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:	
Capital lease issuance	(266,515)
Bond issuance	(11,430,000)
Premium on bond issuance	(1,447,389)
Loss on refunding	631,148
Payment to refunded bond escrow agent	11,915,000
Repayment of bonds payable	460,000
Repayment of capital lease payable	80,179
Amortization of bond premium	15,732
Amortization of loss on refunding	(6,861)
Accrued interest payable	124,984
Compensated absences	(27,726)
Net OPEB obligation	(28,649)
Net pension liability	41,759
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(164,726)
Internal services funds (See Exhibit 6) are used by the County to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities	7,135
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (EXHIBIT 2)	\$ (7,294)

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

UNION COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2019

	Governmental Activities
	Internal Service Funds
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 25,588
Due from other funds	18,706
Due from component unit	112
Prepaid expenses	67,003
Total current assets	111,409
Total assets	111,409
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	\$ 63,124
Unearned revenue	4,659
Total current liabilities	67,783
Total liabilities	67,783
NET POSITION	
Unrestricted	43,626
TOTAL NET POSITION	\$ 43,626

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

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended November 30, 2019

	Governmental Activities
	Internal Service Funds
OPERATING REVENUES	
Charges for services	\$ 1,000,100
Total operating revenues	1,000,100
OPERATING EXPENSES	
Cost of fuel sales	147,774
Health insurance	845,191
Total operating expenses	992,965
Operating income (loss)	7,135
CHANGE IN NET POSITION	7,135
TOTAL NET POSITION - BEGINNING OF YEAR	36,491
TOTAL NET POSITION - END OF YEAR	\$ 43,626

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

UNION COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended November 30, 2019

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to suppliers	\$ (1,046,152)
Internal activity-payments for interfund services	910,166
Receipts from employees and others	122,862
Net cash from operating activities	(13,124)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(13,124)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	38,712
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 25,588
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED IN OPERATING ACTIVITIES	
Operating income (loss)	\$ 7,135
Adjustments to reconcile operating income (loss) to net cash from operating activities:	
Change in assets and liabilities:	
Accounts receivable	47,087
Due from other funds	(18,818)
Prepaid expenses	(587)
Accounts payable	(52,600)
Unearned revenue	4,659
NET CASH FROM OPERATING ACTIVITIES	\$ (13,124)

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

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
November 30, 2019

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 712,801
Restricted cash and cash equivalents	535,215
Receivables:	
Property taxes	<u>35,468</u>
TOTAL ASSETS	<u><u>\$ 1,283,484</u></u>
LIABILITIES	
Accounts payable	\$ 11,317
Deferred property tax	2,669
Due to county funds	37,294
Due to other taxing units	849,376
Due to others	<u>382,828</u>
TOTAL LIABILITIES	<u><u>\$ 1,283,484</u></u>

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

UNION COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

Union County, Illinois is one of 102 counties organized in the State of Illinois. The County provides a broad range of services to citizens, including but not limited to general government, public safety, transportation, judiciary and court related services, and public health and welfare. The County operates under the Commission form of government 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 and the presentation of the basic financial statements of Union County (County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

The County's financial statements include all organizations, activities, functions, funds, and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the County's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. The following component unit has been included in the financial statements of the County:

DISCRETELY PRESENTED COMPONENT UNITS

The Union County Board Chairman, with the advice and consent of the Union County Board, appoints 4 of the 7 board members of the Union County Emergency Telephone System Board (ETSB). The remaining 3 members of the board include a member of the Union County Board of Commissioners, the Union County Sheriff or other person representing the law enforcement agency, and the Director of the Union County Ambulance Service or other person representing the Union County Ambulance Service. The members of the ETSB are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The treasurer of Union County maintains the funds and invests or disburses them at the direction of the ETSB. Union County has the responsibility for approving the rate of the surcharges which fund the activities of the ETSB and, therefore, has the ability to impose its will on the ETSB. The ETSB does not issue any separate component unit reports.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

DISCRETELY PRESENTED COMPONENT UNIT (Continued)

In September 2018, the County authorized execution of an intergovernmental agreement with Alexander County to create the Union/Alexander Joint Emergency Telephone System Board (ETSB). The agreement effectively terminated the Union County ETSB and on February 29, 2019 the ETSB ceased operations. Financial information presented in the accompanying financial statements includes activity of the Union County ETSB for the period from December 1, 2018 through February 29, 2019.

The Union/Alexander Joint Emergency Telephone System Board was established effective March 1, 2019. The Union/Alexander Joint ETSB consists of seven board members with five members appointed by the Union County Board of Commissioners including a Union County Board Commissioner, the Union County Sheriff, and the Director of the Union County Ambulance Service. The Union County Treasurer maintains the funds and invests or disburses them at the direction of the Union/Alexander Joint ETSB. Union County and Alexander County has the responsibility for approving the rate of the surcharges which fund the activities of the Union/Alexander Joint ETSB and, therefore, has the ability to impose its will on the ETSB. The Union/Alexander Joint ETSB does not issue any separate component unit reports.

RELATED ORGANIZATIONS

The County's officials are responsible for appointing the voting majority of boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The other organizations include Ware Fire Protection District, Alto Pass Water District, Lick Creek Water District, Shawnee Valley Water District, Clear Creek Levee & Drainage District, Preston Levee & Drainage District, Union County Housing Authority, and Union County Hospital District.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues and other non-exchange revenues.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements (Continued)

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

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are intended to finance. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. In determining when to recognize intergovernmental revenue (grants, motor fuel tax allotments and shared revenue), the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two bases for this revenue recognition. In one, monies are virtually unrestricted as to the purpose of the expenditure and are nearly irrevocable; therefore, these amounts are recognized as revenue at the time of their receipt or earlier if they meet the criteria of availability. In the other, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenue is recognized based upon the expenditures recorded.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes collected within 90 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Property taxes, sales taxes owed from the state at year end, franchise taxes, intergovernmental revenues, other taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Personal property replacement taxes are considered to be measurable when they have been collected and allocated by the state and are recognized as revenue at that time. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental 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.

Bond and Interest Fund – The Bond and Interest Fund is a debt service fund used to account for the income, debt disbursements and reserved cash for the purpose of debt service payments.

Ambulance Fund – The Ambulance Fund is used to account for tax monies and charges for the funding of the County’s ambulance service.

County Investments Fund – The County Investments Fund is used to account for the County’s revolving loan program.

Additionally, the County reports the following fund types:

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Debt Service Funds – These funds are used to account for resources that are restricted for expenditures for principal and interest.

Capital Projects Funds – These funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of capital facilities.

Internal Service Funds – These funds account for insurance and fuel costs provided to other departments or agencies of the government on a cost-reimbursement basis.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, other governments, or other funds. These include the following fund type: Agency Funds. Agency Funds account for monies held on behalf of others.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the County's internal service funds are charges for services. Operating expenses for internal service funds include the cost of fuel and insurance. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash and Cash Equivalents

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.

E. Investments

Investments consist primarily of certificates of deposit with an original maturity of greater than three months and are stated at cost, which approximates fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

F. Accounts Receivable and Accounts Payable

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.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Notes Receivable

Notes receivable are loans made through economic development programs under the terms of mortgage-secured installment notes. The terms of the notes are ten to fifteen years. Notes are classified as interest bearing with ranges from 4.5 percent per year to 5.0 percent per year. Notes receivable that are not available as current financial resources are offset by deferred inflows of resources.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

I. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets used in governmental fund operations (general capital assets) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the statement of net position.

The County defines capital assets as assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at acquisition value at the date of donation. Assets constructed or purchased with grants also follow the same capitalization policy. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-50
Equipment	5-20
Software	3
Vehicles	5
Roads and bridges	10-50
Other infrastructure	10-50

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Property Taxes

Property taxes are levied on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Union County Supervisor of Assessments prepares the property tax assessment rolls with the property tax liens as of January 1 of each year. Levies are set by individual local governmental entities by the last Tuesday of December of each year.

The collection date for property tax receipts is thirty days after the property tax bills are mailed to property owners for the first installment, generally June 1 of each year. The second installment is generally due September 1 of each year.

Property taxes collected are distributed to each taxing district approximately thirty days after receipt. Any unpaid property tax levies are sold at a tax sale in February and final distribution is made by the end of March each year.

K. Compensated Absences

It is the government's policy to permit full-time, permanent employees to accumulate earned but unused vacation and sick pay benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. All vacation pay and sick pay (if applicable) is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

L. Long-term Obligations

In the Government-wide Statement of Net Position, long-term debt and other long-term obligations are reported as liabilities. 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 life of the bonds using a method that approximates the effective interest method. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e. the noncurrent portion of interfund loans).

Interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

N. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact.

Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the County.

Committed fund balance is constrained by formal actions of the County’s Board, which is considered the County’s highest level of decision-making authority. Formal actions include ordinances or resolutions approved by the 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 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance/Net Position (Continued)

Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose, but that are neither restricted nor committed. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The authority to assign fund balance has been delegated to the County Treasurer.

Unassigned fund balance includes the residual fund balance for the General Fund and any fund balance deficits in the special revenue funds.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned and then unassigned funds. The County reserves the right to selectively spend unassigned resources first to defer the use of other classified funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. None of the County's net position is restricted as a result of enabling legislation adopted by the County. Net investment in capital assets, net of accumulated depreciation, represents the County's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

O. Restricted Cash and Cash Equivalents

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Use of Estimates

Management of the County has made certain estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the period. Actual results could differ from those estimates.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

2. DEPOSITS AND INVESTMENTS

Investment of County funds, by statute, is vested with the County Treasurer. The Treasurer's investment policy guides the investments of the County. The investment policy permits the County to invest in instruments allowed by the Illinois Compiled Statutes (ILCS). These investments include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are conformance with federal state, and other legal requirements, safety of principal, liquidity, and yield.

2. DEPOSITS AND INVESTMENTS (Continued)

A. Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions the County's investment policy allows for collateralization at the discretion of the County on all deposits with financial institutions in excess of federal depository at a minimum of 102% of market value of principal and accrued interest. Collateral is required to be held by an independent third-party custodian designated by the Treasurer and evidenced by safekeeping receipts and a written custodial agreement. As of November 30, 2019, the County's bank balances of deposits held at various institutions which were exposed to custodial credit because the collateral was not held by an independent third-party custodian in the name of the County totaled \$4,797,221.

B. Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy limits the maturity of investments not matched to a specific cash flow to not more than two years from the date of purchase.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The County limits its exposure to credit risk by diversifying its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds.

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County limits its exposure to custodial credit risk by utilizing independent third-party institutions, selected by the County, to act as custodian for its securities and collateral.

Concentration of credit risk – The County places no limit on the amount the County may invest in any one issuer, but the county shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

C. Fair Value Hierarchy

The County categorizes its fair value measurements within the fair value established by generally accepted accounting principles. The hierarchy of inputs are used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs.

The County did not have any investments to measure at fair value as of November 30, 2019. The County investments as of November 30, 2019 consisted of certificates of deposits totaling \$203,120.

3. CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for the year ended November 30, 2019 consists of the following:

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Construction in Progress	\$ 194,992	\$ 328,953	\$ (194,992)	\$ 328,953
Total capital assets not being depreciated	<u>194,992</u>	<u>328,953</u>	<u>(194,992)</u>	<u>328,953</u>
Buildings	14,517,752	-	-	14,517,752
Equipment	1,183,702	272,290	(50,000)	1,405,992
Vehicles	1,402,783	47,971	(50,000)	1,400,754
Roads & Bridges	206,482	364,414	-	570,896
Furniture & fixtures	<u>2,532,500</u>	<u>-</u>	<u>-</u>	<u>2,532,500</u>
Total capital assets being depreciated	<u>19,843,219</u>	<u>684,675</u>	<u>(100,000)</u>	<u>20,427,894</u>
Less accumulated depreciation for:				
Buildings	(5,621,646)	(647,879)	-	(6,269,525)
Equipment	(816,995)	(79,689)	50,000	(846,684)
Vehicles	(1,016,062)	(130,564)	50,000	(1,096,626)
Roads & Bridges	(3,441)	(9,793)	-	(13,234)
Furniture & fixtures	<u>(2,532,500)</u>	<u>-</u>	<u>-</u>	<u>(2,532,500)</u>
Total accumulated depreciation	<u>(9,990,644)</u>	<u>(867,925)</u>	<u>100,000</u>	<u>10,758,569</u>
Total capital assets, being depreciated, net	<u>9,852,575</u>	<u>(183,250)</u>	<u>-</u>	<u>9,669,325</u>
Total capital assets, net of accumulated depreciation	<u>\$ 10,047,567</u>	<u>\$ 145,703</u>	<u>\$ (194,992)</u>	<u>\$ 9,998,278</u>

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS (Continued)

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

Governmental activities:	
General government	\$ 616,483
Public safety	58,886
Transportation	105,897
Public health and welfare	<u>82,619</u>
 Total depreciation expense - governmental activities	 <u>\$ 863,885</u>

4. LONG-TERM DEBT

A. General Obligation Bonds

The General Obligation Alternate Revenue Source Taxable Recovery Zone Economic Development Bonds, Series 2010A were issued for \$1,070,000 on September 29, 2010 to finance the construction of a new County courthouse. The Series 2010A bear interest at 7.5%. Interest is paid semiannually on March 1 and September 1 beginning September 1, 2011 and the bonds mature on September 1, 2041 and September 1, 2042 in amount ranging from \$215,000 to \$855,000. The County is eligible to receive a rebate from the U.S. Treasury of 45% of the interest paid each year in accordance with the American Recovery and Reinvestment Act. The remaining outstanding bonds totaling \$1,070,000 were refunded during fiscal year 2019 with the issuance of the General Obligation Refunding Bonds, Series 2019.

The General Obligation Alternate Revenue Source Build America Bonds, Series 2010B were issued for \$12,635,000 on September 29, 2010 to finance the construction of a new County courthouse. The Series 2010B bear interest at 3.4% to 7.35%. Interest is paid semiannually on March 1 and September 1 and the bonds mature on September 1 annually beginning on September 1, 2015 through September 1, 2041 in amounts ranging from \$280,000 to \$790,000. The County is eligible to receive a rebate from the U.S. Treasury of 35% of the interest paid each year in accordance with the American Recovery and Reinvestment Act. A portion of the outstanding bonds totaling \$11,155,000 were refunded during fiscal year 2019 with the issuance of the General Obligation Refunding Bonds, Series 2019.

4. LONG-TERM DEBT (Continued)

A. General Obligation Bonds (Continued)

The General Obligation Refunding Limited Bonds, Series 2019 were issued for \$11,430,000 on September 10, 2019 to advance refund the County's General Obligation Alternate Revenue Series 2010A and Series 2010B and to pay the costs of the issuance of the bonds. The Series 2019 bear interest at 4.00% to 4.25%. Interest is paid annually on September 1 beginning on September 1, 2020 and the bonds mature on September 1 annually beginning on September 1, 2020 through September 1, 2042 in amounts ranging from \$35,000 to \$830,000. As a result of the refunding, the County will realize additional cash flow savings of approximately \$2,013,549 and an economic gain of \$4,654,586.

The General Obligation Alternate Revenue Source Bonds Series 2010A and 2010B and the General Obligation Refunding Limited Bonds, Series 2019, maturing through September 1, 2042, are payable from a pledge of 1% public safety sales tax, income taxes, and County sales tax with a remaining total pledge of \$18,234,034 as of November 30, 2019. The current year principal and interest payment of \$1,167,595 was 42.1% of the total pledged revenue of \$2,773,354.

The General Obligation Alternate Revenue Source Bonds Series 2010A and 2010B and the General Obligation Refunding Limited Bonds, Series 2019 include general covenants that the County must comply with relating to pledged revenues, accounting, investment of funds in bond accounts, insurance, and required cash accounts.

The General Obligation Refunding Limited Bonds, Series 2014 were issued for \$2,040,000 on February 20, 2014 to advance refund the County's General Obligation Alternate Revenue Self-Insurance Bonds, Series 2006 and to pay the costs of the issuance of the bonds. The Series 2014 bear interest at 2.00% to 4.20%. Interest is paid semiannually on June 1 and December 1 beginning on December 1, 2014 and the bonds mature on December 1 annually beginning on December 1, 2014 through December 1, 2026 in amounts ranging from \$120,000 to \$190,000.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

A. General Obligation Bonds (Continued)

Maturities of general obligation bonds payable are as follows:

<u>November</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 510,000	\$ 459,736	\$ 969,736
2021	490,000	503,715	993,715
2022	510,000	484,828	994,828
2023	525,000	465,080	990,080
2024	545,000	444,451	989,451
2025-2029	2,620,000	1,894,548	4,514,548
2030-2034	2,020,000	1,407,063	3,427,063
2035-2039	3,705,000	847,863	4,552,863
2040-2042	2,165,000	188,700	2,353,700
	<u>\$ 13,090,000</u>	<u>\$ 6,695,984</u>	<u>\$ 19,785,984</u>

B. General Obligation Bonds Restricted Accounts

For the 2010A and 2010B 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 the Bank of New York Mellon Trust Company, N.A. As of November 30, 2019, Bank of New York Mellon Trust Company, N.A. is the escrow agent on the following accounts and the escrow balances that are held for the County's debt obligations on the 2010A and 2010B bond series.

<u>Bank of New York Mellon, N.A. Trust Accounts</u>	<u>Balance at November 30, 2019</u>
Union County IL GO Refunding 2014 Tax Escrow	\$ 179,589
Union County IL 2010 FAC Sales Tax	656,335
Union County IL 2010A Bond Fund	12,418
Union County IL 2010B Bond Fund	154,676
Union County IL 2010B Bond Fund	<u>1,776,006</u>
Total Bond and Interest Fund Restricted cash and cash equivalents	<u>\$ 2,779,024</u>

4. LONG-TERM DEBT (Continued)

C. Capital Lease Obligations

In June 2016, the County entered into a capital lease agreement to finance the purchase of a grader for the Highway Department. The lease calls for annual payments of principal and interest of \$22,150 with interest at 3.20% through March 2020. Equipment under the capital lease has a cost of \$147,101 with accumulated depreciation of \$51,485 as of November 30, 2019.

In June 2017, the County entered into a capital lease agreement to finance the purchase of two copiers for the Sheriff's Department. The lease calls for monthly payments of principal and interest of \$224 with interest at 4.57% through July 2022. Equipment under the capital lease has a cost of \$11,995 with accumulated depreciation of \$5,998 as of November 30, 2019.

In June 2018, the County entered into a capital lease agreement to finance the purchase of a vehicle for the Sheriff's Department. The lease calls for annual payments of principal and interest of \$13,994 with interest at 7.00% through June 2020. Equipment under the capital lease has a cost of \$39,294 with accumulated depreciation of \$11,133 as of November 30, 2019.

In June 2018, the County entered into a capital lease agreement to finance the purchase of a vehicle for the Sheriff's Department. The lease calls for annual payments of principal and interest of \$13,407 with interest at 7.00% through June 2020. Equipment under the capital lease has a cost of \$37,647 with accumulated depreciation of \$11,922 as of November 30, 2019.

In September 2018, the County entered into a capital lease agreement to finance the purchase of a copier for the Ambulance Department. The lease calls for monthly payments of principal of \$141 through August 2023. Equipment under the capital lease has a cost of \$8,448 with accumulated depreciation of \$2,112 as of November 30, 2019.

In September 2018, the County entered into a capital lease agreement to finance the purchase of a vehicle for the Highway Department. The lease calls for annual payments of principal and interest of \$14,986 with interest at 6.20% through November 2021. Equipment under the capital lease has a cost of \$54,986 with accumulated depreciation of \$12,809 as of November 30, 2019.

In November 2018, the County entered into a capital lease agreement to finance the purchase of an excavator for the Highway Department. The lease calls for annual payments of principal of \$17,911 through November 2021. Equipment under the capital lease has a cost of \$67,595 with accumulated depreciation of \$13,519 as of November 30, 2019.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

C. Capital Lease Obligations (Continued)

In July 2019, the County entered into a capital lease agreement to finance the purchase of a printer for the Courthouse. The lease calls for monthly payments of principal of \$129 through July 2024. Equipment under the capital lease has a cost of \$7,755 with accumulated depreciation of \$517 as of November 30, 2019.

In July 2019, the County entered into a capital lease agreement to finance the purchase of a copier for the Courthouse. The lease calls for monthly payments of principal of \$167 through July 2024. Equipment under the capital lease has a cost of \$10,006 with accumulated depreciation of \$1,334 as of November 30, 2019.

In June 2019, the County entered into a capital lease agreement to finance the purchase of a utility tractor for the Highway Department. The lease calls for annual payments of principal of \$20,743 through June 2022. Equipment under the capital lease has a cost of \$73,900 with accumulated depreciation of \$7,390 as of November 30, 2019.

In August 2019, the County entered into a capital lease agreement to finance the purchase of voting equipment for the County Clerk. The lease calls for annual payments of principal and interest of \$31,879 with interest at 2.10% through January 2024. Equipment under the capital lease has a cost of \$149,920 with accumulated depreciation of \$7,496 as of November 30, 2019.

The outstanding capital leases payable from governmental activities mature as follows:

November 30, 2020	\$ 192,210
November 30, 2021	89,379
November 30, 2022	59,425
November 30, 2023	36,840
November 30, 2024	<u>33,297</u>
Total minimum lease payments	411,151
Less: Amount representing interest	<u>20,089</u>
Present value of minimum lease payments	<u>\$ 391,062</u>

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

D. Changes in Long-Term Debt

	*Restated Balance			Balance	Due Within
	11/30/18	Additions	Retirements	11/30/19	One Year
G.O. Bonds	\$ 14,035,000	\$11,430,000	\$12,375,000	\$13,090,000	\$ 510,000
Bond Premium	-	1,447,389	15,732	1,431,657	62,930
Capital Leases	204,726	266,515	80,179	391,062	181,402
Net pension liability	284,970	3,035,337	-	3,320,307	-
Net OPEB liability*	2,023,213	28,649	-	2,051,862	156,426
Compensated Absences payable	431,083	262,684	234,958	458,809	111,263
Total Governmental Long-Term Debt*	<u>\$ 16,978,992</u>	<u>\$16,470,574</u>	<u>\$12,705,869</u>	<u>\$20,743,697</u>	<u>\$ 1,022,021</u>

The bond and interest payments for all bond payments are generally liquidated through the Bond and Interest Fund. Compensated absences are generally liquidated through the General Fund.

5. STATUTORY DEBT MARGIN

A schedule indicating the statutory debt margin computation follows:

2018 Assessed valuation	<u>\$ 207,380,105</u>
Statutory debt limitation (2.875 percent of assessed valuation)	\$ 5,962,178
Debt outstanding at November 30, 2019	<u>1,340,000</u>
Statutory debt margin, November 30, 2019	<u>\$ 4,622,178</u>

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. OPERATING LEASES

The County is a lessee for a tractor with annual lease payments of \$7,804 beginning July 2017 through July 2021. Total lease payments of \$7,804 was paid during the fiscal year ending November 30, 2019. The future minimum lease obligation is as follows:

November 30, 2020	\$ 7,804
November 30, 2021	<u>7,804</u>
Total minimum lease payments	<u>\$ 15,608</u>

The County is a lessee for a vehicle with monthly lease payments of \$869 beginning July 2019 through July 2020. Total lease payments of \$5,214 was paid during the fiscal year ending November 30, 2019. The future minimum lease obligation is as follows:

November 30, 2020	<u>\$ 5,214</u>
Total minimum lease payments	<u>\$ 5,214</u>

7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF – County), Illinois Municipal Retirement Fund Elected County Officials (IMRF – ECO), and the Sheriff’s Law Enforcement Personnel (SLEP) (also administered by IMRF). The benefits, benefit levels, employee contributions, and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. This report can be obtained on-line at www.imrf.org. The net pension liability for the governmental activities has been liquidated by the IMRF Fund.

Illinois Municipal Retirement Fund – County

Plan Administration

All employees (other than those covered by IMRF-ECO or SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund – County (Continued)

Plan Membership

At December 31, 2018, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	96
Inactive employees entitled to but not yet receiving benefits	57
Active employees	<u>64</u>
TOTAL	<u><u>217</u></u>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended December 31, 2018 was 10.09% of covered payroll.

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund – County (Continued)

Actuarial Assumptions

The County’s net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25% (7.50% in 2017)
Cost of living adjustments	3.00%
Asset valuation method	Market Value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund – County (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
Balances at January 1, 2018 *as restated	\$ 16,432,760	\$ 16,695,442*	\$ (262,682)*
Changes for the period:			
Service cost	245,163	-	245,163
Interest	1,198,271	-	1,198,271
Difference between expected and actual experience	213,214	-	213,214
Changes in assumptions	440,948	-	440,948
Employer contributions	-	253,677	(253,677)
Employee contributions	-	141,178	(141,178)
Net investment income	-	(706,711)	706,711
Benefit payments and refunds	(1,156,802)	(1,156,802)	-
Other (net transfer)	-	(16,197)	16,197
Net changes	940,794	(1,484,855)	2,425,649
BALANCES AT DECEMBER 31, 2018	\$ 17,373,554	\$ 15,210,587	\$ 2,162,967

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2019, the County recognized pension expense of \$75,451. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 264,413	\$ 72,155
Changes in assumption	311,592	257,223
Net difference between projected and actual earnings on pension plan investments	1,084,749	-
Contributions made after measurement date	188,077	-
TOTAL	\$ 1,848,831	\$ 329,378

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund – County (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
(Continued)*

\$188,077 reported as deferred inflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 20120. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2019	\$ 379,114
2020	285,197
2021	212,018
2022	<u>455,047</u>
TOTAL	<u>\$ 1,331,376</u>

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund – County (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the County calculated using the discount rate of 7.25% as well as what the County’s net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 4,180,608	\$ 2,162,967	\$ 516,583

Illinois Municipal Retirement Fund – Elected County Officials

Plan Administration

All eligible elected county officials are enrolled in IMRF as participating members with the option of participating in the Elected County Officials plan. The Elected County Officials plan was closed to new members effective August 8, 2011.

Plan Membership

At December 31, 2018 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	2
Active employees	1
TOTAL	13

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Benefits Provided

IMRF ECO provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after eight or ten years of service. Participating members who retire at age 55 with eight years of Tier 1 service credit or after age 62 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service.

Contributions

Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended December 31, 2018 was 13.48% of covered payroll.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Actuarial Assumptions

The County’s net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25% (7.50% in 2017)
Cost of living adjustments	3.00%
Asset valuation method	Market Value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
Balances at January 1, 2018 *as restated	\$ 2,782,959	\$ 3,027,245*	\$ (244,286)*
Changes for the period:			
Service cost	25,328	-	25,328
Interest	201,626	-	201,626
Difference between expected and actual experience	17,408	-	17,408
Changes in assumptions	73,932	-	73,932
Employer contributions	-	25,700	(25,700)
Employee contributions	-	18,045	(18,045)
Net investment income	-	(138,791)	138,791
Benefit payments and refunds	(214,556)	(214,556)	-
Other (net transfer)	-	(2,103)	2,103
Net changes	103,738	(311,705)	415,443
BALANCES AT DECEMBER 31, 2018	\$ 2,886,697	\$ 2,715,540	\$ 171,157

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2019, the County recognized pension expense of \$42,453. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 5,020	\$ -
Changes in assumption	21,319	-
Net difference between projected and actual earnings on pension plan investments	195,341	-
Contributions made after measurement date	3,628	-
TOTAL	\$ 225,308	\$ -

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

\$3,628 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2019	\$ 89,552
2020	25,984
2021	20,893
2022	<u>85,351</u>
TOTAL	<u>\$ 221,680</u>

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension (asset) liability to changes in the discount rate. The table below presents the net pension (asset) liability of the County calculated using the discount rate of 7.25% as well as what the County’s net pension (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension (asset) liability	\$ 507,874	\$ 171,157	\$ (104,209)

Sheriff’s Law Enforcement Personnel

Plan Administration

All eligible full-time deputized law enforcement personnel and correctional officers are enrolled in SLEP as participating members.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Sheriff’s Law Enforcement Personnel (Continued)

Plan Membership

At December 31, 2018 (most recent available), Sheriff’s Law Enforcement Personnel (SLEP) membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	13
Inactive employees entitled to but not yet receiving benefits	9
Active employees	<u>19</u>
 TOTAL	 <u><u>41</u></u>

Benefits Provided

Sheriff’s Law Enforcement Personnel having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. SLEP members meeting the two qualifications described in the first sentence of this paragraph are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at 55 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service. The pension for participating members who retire between age 50 and 55 will be reduced by 1/2% for each month under age 55. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

Contributions

Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution rate for the calendar year ended December 31, 2018 was 15.99% of covered payroll.

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Sheriff’s Law Enforcement Personnel (Continued)

Actuarial Assumptions

The County’s net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25% (7.50% in 2017)
Cost of living adjustments	3.00%
Asset valuation method	Market Value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2018 *as restated	\$ 6,283,756	\$ 6,026,312*	\$ 257,444
Changes for the period:			
Service cost	154,501	-	154,501
Interest	465,483	-	465,483
Difference between expected and actual experience	(108,697)	-	(108,697)
Changes in assumptions	191,627	-	191,627
Employer contributions	-	133,688	(133,688)
Employee contributions	-	79,753	(79,753)
Net investment income	-	(234,316)	234,316
Benefit payments and refunds	(309,130)	(309,130)	-
Other (net transfer)	-	(4,950)	4,950
Net changes	393,784	(334,955)	728,739
BALANCES AT DECEMBER 31, 2018	\$ 6,677,540	\$ 5,691,357	\$ 986,183

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2019, the County recognized pension expense of \$136,621. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 103,065	\$ 105,031
Changes in assumption	166,982	31,818
Net difference between projected and actual earnings on pension plan investments	388,060	-
Contributions made after measurement date	123,401	-
TOTAL	\$ 781,508	\$ 136,849

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE
EMPLOYER PENSION PLAN (Continued)**

Sheriff’s Law Enforcement Personnel (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
(Continued)*

\$123,401 reported as deferred inflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 20120. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2019	\$ 161,061
2020	80,912
2021	76,998
2022	190,810
2023	<u>11,477</u>
TOTAL	<u>\$ 521,258</u>

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the County calculated using the discount rate of 7.25% as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension liability	\$ 1,855,794	\$ 986,183	\$ 271,648

8. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described previously, the County provides post-employment health care benefits (OPEB) for retired employees through a single-employer benefit plan. The plan is treated as a cost sharing plan by the County and the Union/Alexander Joint ETSB. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County and can be amended by the County through its union contracts and employment agreements, except for the implicit subsidy which is governed by the State Legislature and ILCS. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report.

Benefits Provided

The County provides continued health insurance coverage through the Health Options for Public Entities (HOPE) Joint Self-Insurance Risk Pool Association at rates established by the Association. To be eligible for benefits, an employee must qualify for retirement under the County's Retiree Health Insurance Program resolution. The County requires retirees to contribute all of the premium amount established by the Association except a small amount determined by the employee's years of employment. The amount contributed by the County ranges from \$900 to \$4,200 annually. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan.

Membership

At November 30, 2019 (census date) membership consisted of:

Inactive employees currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>79</u>
Total Membership	<u><u>90</u></u>

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Funding Policy

The County determines the contribution percentages between the County and employees through union contracts and employment agreements. All retirees contribute a determined amount of their premiums and the County contributes the remainder to cover the cost of providing the benefits to the retirees via the plan (pay as you go). For the fiscal year ended November 30, 2019 retirees contributed \$62,605 and the County contributed \$37,365. Active employees do not contribute to the plan until retirement.

Total OPEB Liability and Actuarial Assumptions

The County's total OPEB liability of \$2,051,862 was measured as of November 30, 2019 and was determined by an actuarial valuation as of December 1, 2018 and rolled forward to the measurement date of November 30, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2019, as determined by an actuarial valuation as of December 1, 2018, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updating procedures to November 30, 2019, including updating the discount rate at November 30, 2019, as noted below.

Actuarial cost method	Entry-age normal
Assumptions	
Inflation	3.00%
Salary increases	4.00%
Discount rate	3.22% (3.53% in PY)
Healthcare cost trend rates	4.50% to 7.20%
Asset valuation method	Market Value

Public safety employees that suffer a catastrophic injury or are killed in the line of duty may receive 100% County paid lifetime coverage for the employee, their spouse, and each dependent child under the Public Safety Employee Benefits Act.

The discount rate was based on the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or better at November 30, 2019.

Mortality rates were based on the PubS.H-2010 General Mortality Table for IMRF participants and PubS.H-2019 Safety Mortality Table for SLEP participants.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Changes in the Total OPEB Liability:

	Total OPEB Liability
BALANCES AT DECEMBER 1, 2018 (as restated)	<u>\$ 2,052,529</u>
Changes for the period	
Service cost	38,933
Interest	69,653
Changes in assumptions	75,988
Benefit payments	(158,693)
Other changes	<u>3,183</u>
Net changes	<u>29,064</u>
BALANCES AT NOVEMBER 30, 2019	<u>\$ 2,081,593</u>

The table presented includes amounts for both the County and the Center. The County's proportionate share of the net OPEB liability at November 30, 2019 was \$2,051,862 the ETSB's proportionate share was \$29,731.

Changes in assumptions related to the implementation of GASB Statement No. 75 were made for the fiscal year ended November 30, 2019.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 3.22% as well as what the County total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.22%) or 1 percentage point higher (4.22%) than the current rate:

	1% Decrease <u>(2.22%)</u>	Current Discount Rate <u>(3.22%)</u>	1% Increase <u>(4.22%)</u>
Net OPEB liability (County)	\$ 2,175,686	\$ 2,051,862	\$ 1,936,699
Net OPEB liability (ETSB)	31,564	29,731	28,097
Net OPEB liability (Total)	<u>\$ 2,207,250</u>	<u>\$ 2,081,593</u>	<u>\$ 1,964,796</u>

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 7.20% as well as what the County total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.20%) or 1 percentage point higher (8.20%) than the current rate:

	1% Decrease (3.5% to 6.2%)	Current Discount Rate (4.5% to 7.2%)	1% Increase (5.5% to 8.2%)
Net OPEB liability (County)	\$ 1,929,035	\$ 2,051,862	\$ 2,189,103
Net OPEB liability (ETSB)	27,985	29,731	31,758
Net OPEB liability (Total)	<u>\$ 1,957,020</u>	<u>\$ 2,081,593</u>	<u>\$ 2,220,861</u>

OPEB Expense

For the year ended November 30, 2019, the County recognized OPEB expense of \$29,064. The County's proportionate share of the OPEB expense was \$28,649 and the ETSB's proportionate share was \$415.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. INTERFUND TRANSACTIONS

Interfund receivable and payable balances at November 30, 2019 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Funds:		
Bond and Interest Fund	\$ 44,803	\$ -
Ambulance Fund	42	-
Agency Funds	27,285	-
Internal Service Funds	-	4,879
Nonmajor Governmental Funds	<u>362</u>	<u>95</u>
	<u>72,492</u>	<u>4,974</u>
Bond and Interest Fund:		
General Fund	<u>-</u>	<u>44,803</u>
Ambulance Fund:		
General Fund	-	42
Internal Service Funds	<u>-</u>	<u>2,576</u>
	<u>-</u>	<u>2,618</u>
Agency Funds:		
General Fund	-	27,285
Nonmajor Governmental Funds	<u>-</u>	<u>10,009</u>
	<u>-</u>	<u>37,294</u>
Internal Service Funds:		
General Fund	4,879	-
Ambulance Fund	2,576	-
Nonmajor Governmental Funds	<u>11,251</u>	<u>-</u>
	<u>18,706</u>	<u>-</u>
Nonmajor Governmental Funds:		
General. Fund	95	362
Agency Funds	10,009	-
Internal Service Funds	-	11,251
Nonmajor Governmental Funds	<u>8,845</u>	<u>8,845</u>
	<u>18,949</u>	<u>20,458</u>
Total Interfund Receivables/Payables	<u>\$ 110,147</u>	<u>\$ 110,147</u>

The purposes of the significant interfund receivable and payable balances are as follows:

- \$44,803 due from the Bond and Interest Fund to the General Fund consists of excess Public Safety Sales tax pledged revenue. Per the bond ordinance, any pledged revenue in excess of the monthly escrow requirements may be transferred to the General Fund to be used for general county purposes. The County expects the obligation will be liquidated within one year.
- \$27,285 due to General Funds and \$10,009 due to Nonmajor governmental funds from Agency funds. This balance relates to accrued but unpaid fees of \$37,294 from the Circuit Clerk fund. The County expects the obligation will be liquidated within one year.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. INTERFUND TRANSACTIONS (Continued)

Interfund transfers during fiscal year ending November 30, 2019 consist of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Funds:		
Bond and Interest Fund	\$ 320,850	\$ -
Nonmajor Governmental Funds	<u>42,996</u>	<u>192,552</u>
	<u>363,846</u>	<u>192,552</u>
Bond and Interest Fund:		
General Fund	<u>-</u>	<u>320,850</u>
	<u>-</u>	<u>320,850</u>
Nonmajor Governmental Funds:		
General Fund	<u>192,552</u>	<u>42,996</u>
	<u>192,552</u>	<u>42,996</u>
 Total interfund transfers	 <u>\$ 556,398</u>	 <u>\$ 556,398</u>

The purposes of the significant interfund transfers are as follows:

- Routine General Fund budget transfers include: \$42,996 transferred from the Nonmajor governmental funds to the General Fund and \$125,352 transferred from the General Fund to Nonmajor governmental funds. These transfers will not be repaid.
- \$320,850 transferred from the Bond and Interest Fund to the General Fund. This amount relates to excess public safety sales tax that was not used for required bond payments. This transfer will not be repaid.
- \$67,200 transferred from the General Fund Reserve to the Illinois Municipal Retirement Fund (nonmajor governmental funds) as budgeted. This transfer will not be repaid.

10. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; health claims of employees; and natural disasters.

A. Health Coverage

The County participates in Health Options for Public Entities (HOPE) Joint Self-Insurance Risk Pool for health care coverage. HOPE is a joint self-insurance risk pool association maintained by an independent third-party administrator and is responsible for claims administration and risk data reporting. The HOPE Pool establishes the monthly contribution rates for employees based upon different plan options. These monthly amounts determine the amount that the employee and County are required to pay. If the HOPE pool determines the assets are insufficient to meet the liabilities, an amount is assessed to all participants based upon their most recent gross annual contributions, provided that in no event shall the annual total of the assessment exceed 10% of the most recent gross annual contributions. All participants are required to make prompt payment of all contributions and abide by any resolutions, rules or regulations established by the HOPE Pool.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

B. Liability Coverage

For all liability insurance coverage, the County participates in the Illinois Counties Risk Management Trust (ICRMT). Property, general liability, automobile liability, crime, equipment breakdown, public officials' liability, law enforcement liability, and workers' compensation liability coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

For December 1, 2018 through December 1, 2019, general liability losses exceeding the \$1,000,000 per occurrence limit would be the responsibility of the County. The County has not had any settlements exceed insurance coverage in each of the past three years.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. FUND DEFICITS

The Law Library Fund and School Violence Prevention Program Fund had deficit fund balances of \$3,980 and \$5, respectively as of November 30, 2019. The County plans to eliminate the deficit fund balance through future fees or grant funds. The Employee Benefit Fund had a deficit net position of \$695 at November 30, 2019. The County plans to eliminate the deficit net position through future operating revenues or with funds transferred from another County fund.

12. PRIOR PERIOD ADJUSTMENT

The County has restated beginning net position as of December 1, 2018 due (a) understatement of the total other postemployment benefit liability as required under GASB Statement No. 75 and (b) to the understatement of Illinois Municipal Retirement Fund plan fiduciary net position:

	<u>Governmental</u>	<u>ETSB</u>
Net position, November 30, 2018, as previously reported	\$1,863,962	\$606,417
(a) Total OPEB liability understatement	(2,023,213)	(29,316)
(b) IMRF misstatement	117,613	-
Net position, November 30, 2018, as restated	<u>(\$41,638)</u>	<u>\$571,101</u>

14. UNION/ALEXANDER JOINT EMERGENCY TELEPHONE SYSTEM BOARD

a. Summary of Significant Accounting Policies

The financial statements of the Union/Alexander Emergency Telephone System Board (ETSB) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting-body for establishing governmental accounting and financial reporting principles. The following is a brief summary of the accounting policies followed by the ETSB:

- 1) The records of the ETSB are maintained as a single fund and the financial statements have been prepared on the accrual basis of accounting and the economic resources measurement focus.
- 2) Cash and cash equivalents includes deposits at financial institutions and highly liquid investments with an original maturity of three months or less when purchased.
- 3) 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.
- 4) Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.
- 5) Fund balance includes restrictions of fund balance reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the ETSB.

14. UNION/ALEXANDER JOINT EMERGENCY TELEPHONE SYSTEM BOARD
(Continued)

b. Cash and cash equivalents

The ETSB does not have a separate investment policy but does follow the County investment policy. The County has adopted an investment policy to invest in instruments allowed by the Illinois Compiled Statutes.

Custodial credit risk is the risk that in the event of a bank failure, the ETSB's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions the County's investment policy requires collateralization at the discretion of the County on all deposits with financial institutions in excess of federal depository at a minimum of 102% of market value of principal and accrued interest. Collateral is required to be conducted on a delivery-versus-payment (DVP) basis with securities held by an independent third-party custodian designated by the Treasurer and evidenced by safekeeping receipts and a written custodial agreement.

c. Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy limits the maturity of investments not matched to a specific cash flow to not more than two years from the date of purchase.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The County limits its exposure to credit risk by diversifying its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds.

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County limits its exposure to custodial credit risk by utilizing independent third-party institutions, selected by the County, to act as custodian for its securities and collateral.

Concentration of credit risk – The County places no limit on the amount the County may invest in any one issuer, but the county shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds.

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. UNION/ALEXANDER JOINT EMERGENCY TELEPHONE SYSTEM BOARD
(Continued)

d. Fair Value Hierarchy

The County categorizes its fair value measurements within the fair value established by generally accepted accounting principles. The hierarchy of inputs are used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs.

The ETSB did not have any investments to measure at fair value as of November 30, 2019. The ETSB investments as of November 30, 2019 consisted of certificates of deposits totaling \$429,140.

e. Capital Assets

The ETSB does not have a separate capital asset policy but does follow the County capital asset policy. The ETSB defines capital assets as assets with an initial, individual cost of \$500 or more and estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Capital assets are depreciated using the straight-line method over the equipment estimated useful lives of 5 – 20 years and vehicle lives of 5 years.

Capital asset activity for the year ended November 30, 2019 consists of the following:

	Balances			Balances
	December 1	Additions	Retirements	November 30
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Equipment	\$ 1,700	\$ 22,595	\$ -	\$ 24,295
Vehicles	<u>29,561</u>	<u>-</u>	<u>-</u>	<u>29,561</u>
Total capital assets being depreciated	<u>31,261</u>	<u>22,595</u>	<u>-</u>	<u>53,856</u>
Less accumulated depreciation for:				
Equipment	(28)	(1,340)		(1,368)
Vehicles	<u>(5,912)</u>	<u>(5,912)</u>	<u>-</u>	<u>(11,824)</u>
Total accumulated depreciation	<u>(5,940)</u>	<u>(7,252)</u>	<u>-</u>	<u>(13,192)</u>
Total capital assets, net of accumulated depreciation	<u>\$ 25,321</u>	<u>\$ 15,343</u>	<u>\$ -</u>	<u>\$ 40,664</u>

UNION COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. UNION/ALEXANDER JOINT EMERGENCY TELEPHONE SYSTEM BOARD
(Continued)

f. Long-Term Debt

In December 2017, the ETSB entered into a capital lease agreement to finance the purchase of a vehicle. The lease calls for annual payments of principal of \$8,097 through January 2021. Equipment under the capital lease has a cost of \$29,561 with accumulated depreciation of \$11,824 as of November 30, 2019.

The outstanding capital leases payable from governmental activities mature as follows:

November 30, 2020	\$ 8,097
November 30, 2021	<u>8,097</u>
Total minimum lease payments	16,194
Less: Amount representing interest	<u>1,442</u>
Present value of minimum lease payments	<u>\$ 14,752</u>

	Balance			Balance	Due Within
	11/30/18	Additions	Retirements	11/30/19	One Year
Capital leases	<u>\$ 21,464</u>	<u>\$ -</u>	<u>\$ 6,712</u>	<u>\$ 14,752</u>	<u>\$ 7,145</u>
Total Long-Term Debt	<u>\$ 21,464</u>	<u>\$ -</u>	<u>\$ 6,712</u>	<u>\$ 14,752</u>	<u>\$ 7,145</u>

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS

SCHEDULES OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Five Fiscal Years

FISCAL YEAR ENDING NOVEMBER 30,	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 208,948	\$ 257,069	\$ 291,575	\$ 295,101	\$ 309,559
Contributions in relation to the actuarially determined contribution	208,948	257,069	291,575	295,101	309,559
CONTRIBUTION DEFICIENCY (EXCESS)	\$ -	\$ -	\$ -	\$ -	\$ -
Additional voluntary contribution	\$ -	\$ -	\$ -	\$ -	\$ 3,656
Covered payroll	\$ 2,655,766	\$ 2,480,601	\$ 2,558,857	\$ 2,473,608	\$ 2,350,489
Contributions as a percentage of covered payroll	7.87%	10.36%	11.39%	11.93%	13.17%

Notes to Required Supplementary Information:

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 2.75% compounded annually.

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

SCHEDULES OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

Last Five Fiscal Years

<u>FISCAL YEAR ENDING NOVEMBER 30,</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 5,306	\$ 27,643	\$ 26,781	\$ 41,049	\$ 35,071
Contributions in relation to the actuarially determined contribution	<u>5,306</u>	<u>27,643</u>	<u>26,781</u>	<u>41,049</u>	<u>35,071</u>
CONTRIBUTION DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional voluntary contribution	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 20,708</u>
Covered payroll	\$ 98,421	\$ 192,947	\$ 189,650	\$ 269,530	\$ 197,919
Contributions as a percentage of covered payroll	5.39%	14.33%	14.12%	15.23%	17.72%

Notes to Required Supplementary Information:

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 2.75% compounded annually.

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Five Fiscal Years

<u>FISCAL YEAR ENDING NOVEMBER 30,</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 135,944	\$ 131,128	\$ 139,746	\$ 121,599	\$ 140,739
Contributions in relation to the actuarially determined contribution	<u>135,944</u>	<u>131,128</u>	<u>139,746</u>	<u>121,599</u>	<u>140,739</u>
CONTRIBUTION DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional voluntary contribution	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,393</u>	<u>\$ 36,633</u>
Covered payroll	\$ 867,454	\$ 818,617	\$ 850,182	\$ 777,488	\$ 741,511
Contributions as a percentage of covered payroll	15.67%	16.02%	16.44%	15.64%	18.98%

Notes to Required Supplementary Information:

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 2.75% compounded annually.

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Five Years

<u>MEASUREMENT DATE DECEMBER 31,</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
TOTAL PENSION LIABILITY					
Service cost	\$ 245,163	\$ 262,358	\$ 253,763	\$ 248,785	\$ 269,314
Interest	1,198,271	1,194,221	1,188,697	1,162,350	1,083,671
Differences between expected and actual experience	213,214	250,743	(396,587)	(123,961)	84,434
Changes of assumptions	440,948	(552,059)	(37,296)	19,033	555,213
Benefit payments, including refunds of member contributions	(1,156,802)	(1,028,534)	(934,667)	(936,758)	(888,494)
Net change in total pension liability	940,794	126,729	73,910	369,449	1,104,138
Total pension liability - beginning	<u>16,432,760</u>	<u>16,306,031</u>	<u>16,232,121</u>	<u>15,862,672</u>	<u>14,758,534</u>
TOTAL PENSION LIABILITY - ENDING	<u>\$17,373,554</u>	<u>\$16,432,760</u>	<u>\$16,306,031</u>	<u>\$ 16,232,121</u>	<u>\$15,862,672</u>
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 253,677	\$ 287,703	\$ 299,706	\$ 295,101	\$ 313,215
Contributions - member	141,178	123,315	112,672	112,548	108,788
Net investment income	(706,711)	2,684,882	980,582	71,358	853,498
Benefit payments, including refunds of member contributions	(1,158,795)	(1,028,534)	(934,667)	(936,758)	(888,494)
Other income (expense)	(14,204)	(246,998)	129,730	132,443	(75,915)
Net change in plan fiduciary net position	(1,484,855)	1,820,368	588,023	(325,308)	311,092
Plan fiduciary net position - beginning	<u>16,695,442 *</u>	<u>14,798,815</u>	<u>14,210,792</u>	<u>14,536,100</u>	<u>14,225,008</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u>\$15,210,587</u>	<u>\$16,619,183</u>	<u>\$14,798,815</u>	<u>\$ 14,210,792</u>	<u>\$14,536,100</u>
EMPLOYER'S NET PENSION (ASSET) LIABILITY	<u>\$ 2,162,967</u>	<u>\$ (186,423)</u>	<u>\$ 1,507,216</u>	<u>\$ 2,021,329</u>	<u>\$ 1,326,572</u>
Plan fiduciary net position as a percentage of the total pension liability	87.55%	101.13%	90.76%	87.55%	91.64%
Covered payroll	\$ 2,478,017	\$ 2,571,078	\$ 2,458,274	\$ 2,473,608	\$ 2,350,489
Employer's net pension liability (asset) as a percentage of covered payroll	87.29%	(7.25%)	61.31%	81.72%	56.44%

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

UNION COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
ELECTED COUNTY OFFICIALS

Last Five Years

MEASUREMENT DATE DECEMBER 31,	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 25,328	\$ 31,174	\$ 45,459	\$ 35,810	\$ 69,773
Interest	201,626	205,371	201,187	189,310	177,446
Differences between expected and actual experience	17,408	16,595	9,439	79,833	11,997
Changes of assumptions	73,932	(78,283)	-	-	49,682
Benefit payments, including refunds of member contributions	(214,556)	(229,186)	(157,109)	(145,728)	(121,729)
Net change in total pension liability	103,738	(54,329)	98,976	159,225	187,169
Total pension liability - beginning	2,782,959	2,837,288	2,738,312	2,579,087	2,391,918
TOTAL PENSION LIABILITY - ENDING	<u>\$2,886,697</u>	<u>\$2,782,959</u>	<u>\$2,837,288</u>	<u>\$2,738,312</u>	<u>\$2,579,087</u>
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 25,700	\$ 25,723	\$ 36,617	\$ 41,050	\$ 55,779
Contributions - member	18,045	14,659	19,757	20,215	23,609
Net investment income	(138,791)	517,663	169,462	13,245	156,025
Benefit payments, including refunds of member contributions	(214,926)	(229,186)	(157,109)	(145,728)	(121,729)
Other income (expense)	(1,733)	(43,050)	19,516	19,426	(1,487)
Net change in plan fiduciary net position	(311,705)	285,809	88,243	(51,792)	112,197
Plan fiduciary net position - beginning	3,027,245 *	2,727,609	2,639,366	2,691,158	2,578,961
PLAN FIDUCIARY NET POSITION - ENDING	<u>\$2,715,540</u>	<u>\$3,013,418</u>	<u>\$2,727,609</u>	<u>\$2,639,366</u>	<u>\$2,691,158</u>
EMPLOYER'S NET PENSION (ASSET) LIABILITY	<u>\$ 171,157</u>	<u>\$ (230,459)</u>	<u>\$ 109,679</u>	<u>\$ 98,946</u>	<u>\$ (112,071)</u>
Plan fiduciary net position as a percentage of the total pension liability	94.07%	108.28%	96.13%	96.39%	104.35%
Covered payroll	\$ 190,857	\$ 195,458	\$ 263,431	\$ 269,530	\$ 197,919
Employer's net pension liability (asset) as a percentage of covered payroll	89.68%	(117.91%)	41.63%	36.71%	(56.62%)

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Five Years

MEASUREMENT DATE DECEMBER 31,	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 154,501	\$ 151,674	\$ 147,042	\$ 142,882	\$ 165,043
Interest	465,483	434,799	413,395	392,193	357,953
Differences between expected and actual experience	(108,697)	145,494	(26,932)	(7,421)	58,145
Changes of assumptions	191,627	(42,142)	(7,435)	7,075	68,248
Benefit payments, including refunds of member contributions	(309,130)	(255,105)	(245,601)	(247,910)	(115,665)
Net change in total pension liability	393,784	434,720	280,469	286,819	533,724
Total pension liability - beginning	6,283,756	5,849,036	5,568,567	5,281,748	4,748,024
TOTAL PENSION LIABILITY - ENDING	<u>\$6,677,540</u>	<u>\$6,283,756</u>	<u>\$5,849,036</u>	<u>\$5,568,567</u>	<u>\$5,281,748</u>
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 133,688	\$ 139,180	\$ 139,657	\$ 160,992	\$ 177,372
Contributions - member	79,753	70,156	60,965	58,312	65,263
Net investment income	(234,316)	928,911	338,024	24,367	283,811
Benefit payments, including refunds of member contributions	(309,663)	(255,105)	(245,601)	(247,910)	(115,665)
Other income (expense)	(4,417)	(64,861)	57,355	(53,361)	(112,232)
Net change in plan fiduciary net position	(334,955)	818,281	350,400	(57,600)	298,549
Plan fiduciary net position - beginning	6,026,312 *	5,180,505	4,830,105	4,887,705	4,589,156
PLAN FIDUCIARY NET POSITION - ENDING	<u>\$5,691,357</u>	<u>\$5,998,786</u>	<u>\$5,180,505</u>	<u>\$4,830,105</u>	<u>\$4,887,705</u>
EMPLOYER'S NET PENSION LIABILITY	<u>\$ 986,183</u>	<u>\$ 284,970</u>	<u>\$ 668,531</u>	<u>\$ 738,462</u>	<u>\$ 394,043</u>
Plan fiduciary net position as a percentage of the total pension liability	85.23%	95.46%	88.57%	86.74%	92.54%
Covered payroll	\$ 837,371	\$ 850,731	\$ 798,527	\$ 777,488	\$ 741,511
Employer's net pension liability as a percentage of covered payroll	117.77%	33.50%	83.72%	94.98%	53.14%

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Fiscal Year

MEASUREMENT DATE DECEMBER 1,	2018
Total OPEB Liability	
Service cost	\$ 38,933
Interest	69,653
Changes of assumptions	75,988
Benefit payments	(158,693)
Other changes	3,183
	<hr/>
Net change in total OPEB liability	29,064
Total OPEB liability beginning (as restated)	<hr/> 2,052,529
Total OPEB Liability Ending (a)	<hr/> \$ 2,081,593 <hr/>
Covered employee payroll	\$ 3,495,121
Employer's total OPEB liability as a percentage of covered employee payroll	59.56%

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in assumptions were made to determine the discount rate in accordance with GASB Statement No. 75.

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 1,239,632	\$ 1,239,632	\$ 1,208,131
State of Illinois:			
Local use tax	245,000	245,000	297,493
Sales tax	510,000	510,000	536,475
Income tax	925,000	925,000	972,024
Personal property replacement taxes	120,000	120,000	152,627
State grants and expenditure reimbursements	327,080	327,080	363,044
Fees for services and materials	609,691	609,691	570,325
Investment income	1,200	1,200	2,360
Other	172,394	172,394	209,105
Total revenues	<u>4,149,997</u>	<u>4,149,997</u>	<u>4,311,584</u>
EXPENDITURES			
Current:			
General government	2,068,446	1,878,746	1,684,388
Public safety	1,220,823	1,202,446	1,211,910
Judiciary and court related	1,285,077	1,498,464	1,532,623
Public welfare	83,382	78,072	77,772
Total expenditures	<u>4,657,728</u>	<u>4,657,728</u>	<u>4,506,693</u>
Excess (deficiency) of revenue over expenditures	<u>(507,731)</u>	<u>(507,731)</u>	<u>(195,109)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	392,396	392,396	399,043
Transfers out	<u>(276,532)</u>	<u>(276,532)</u>	<u>(272,617)</u>
Total other financing sources (uses)	<u>115,864</u>	<u>115,864</u>	<u>126,426</u>
NET CHANGE IN FUND BALANCES	<u>\$ (391,867)</u>	<u>\$ (391,867)</u>	<u>(68,683)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			17,148
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,531,628</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 1,480,093</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 BOND AND INTEREST

Year Ended November 30, 2019

	Original and Final Budget	Actual
REVENUES		
Property taxes	\$ 160,595	\$ 161,098
Sales taxes	1,018,323	1,380,237
Investment income	30,000	56,295
Other	290,000	289,026
Total revenues	<u>1,498,918</u>	<u>1,886,656</u>
EXPENDITURES		
Debt service	<u>1,365,423</u>	<u>1,703,238</u>
Total expenditures	<u>1,365,423</u>	<u>1,703,238</u>
Excess (deficiency) of revenue over expenditures	<u>133,495</u>	<u>183,418</u>
OTHER FINANCING SOURCES (USES)		
Transfers out	-	(276,047)
Proceeds of refunding bond	-	12,877,389
Payment to refunded bond escrow agent	-	(12,546,148)
Total other financing sources (uses)	<u>-</u>	<u>55,194</u>
NET CHANGE IN FUND BALANCES	<u>\$ 133,495</u>	238,612
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(137,639)</u>
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR		<u>3,069,618</u>
FUND BALANCES, GAAP BASIS, END OF YEAR		<u>\$ 3,170,591</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
AMBULANCE FUND

Year Ended November 30, 2019

	Original and Final Budget	Actual
REVENUES		
Property taxes	\$ 146,795	\$ 140,293
Fees for services and materials	775,000	750,632
Investment income	-	1,589
	<hr/>	<hr/>
Total revenues	921,795	892,514
	<hr/>	<hr/>
EXPENDITURES		
Current:		
Public welfare	943,049	894,038
	<hr/>	<hr/>
Total expenditures	943,049	894,038
	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	\$ (21,254)	(1,524)
	<hr/> <hr/>	<hr/>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<hr/> (43,573)
		<hr/>
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR		<hr/> 404,272
		<hr/>
FUND BALANCES, GAAP BASIS, END OF YEAR		<hr/> \$ 359,175
		<hr/> <hr/>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
COUNTY INVESTMENTS FUND

Year Ended November 30, 2019

	Original and Final Budget	Actual
REVENUES		
Other	\$ 37,107	\$ 42,028
Total revenues	<u>37,107</u>	<u>42,028</u>
 EXPENDITURES		
Current:		
General government	<u>155,867</u>	<u>-</u>
Total expenditures	<u>155,867</u>	<u>-</u>
 NET CHANGE IN FUND BALANCES	<u><u>\$ (118,760)</u></u>	42,028
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>
 FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR		<u>113,469</u>
 FUND BALANCES, GAAP BASIS, END OF YEAR		<u><u>\$ 155,497</u></u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOVEMBER 30, 2019

1. BUDGET AND APPROPRIATIONS

The County prepares a budget and an appropriation ordinance annually, which includes all general, special revenue, capital projects, 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 County budgetary control is exercised at the account level to ensure that actual expenditures do not exceed available budget amounts. This constitutes the legal level of control. 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. Unexpended appropriations for all annually budgeted funds lapse at fiscal year end.

2. RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The budgetary comparison schedules present comparisons of the budget on a cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the excess (deficiency) of revenue over expenditures for the year ended November 30, 2019 is presented on each budgetary comparison schedule in the line item titled "Reconciliation to modified accrual basis - net change resulting from recording accounts receivable, payable, and other accrued items."

UNION COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

3. EXCESS OVER BUDGET

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination on the basic financial statements). Funds with overexpended appropriations during the year are required to be disclosed.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2019:

	<u>Appropriations</u>	<u>Expenditures</u>
General Fund		
Assessor – Office supplies	\$ 800	\$ 843
Sheriff – Part time	6,800	6,852
Sheriff - Telecommunications	348,000	348,058
Sheriff – Arrestee medical	28,820	32,081
Coroner - Telecommunications	648	702
State’s Attorney – Office supplies	6,550	7,211
Court Expenses – Legal counsel	-	87,702
Animal Control - Fuel	4,000	4,191
General – Capital outlay	-	166,961

UNION COUNTY, ILLINOIS**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)**

3. EXCESS OVER BUDGET (Continued)

	<u>Appropriations</u>	<u>Expenditures</u>
Bond & Interest Fund – Debt Service	\$ 1,365,423	\$ 13,918,145
County Highway - Transportation	642,809	696,187
Unit Road District MFT – Transportation	621,863	716,851
Township Bridge – Transportation	52,052	90,576
Liability Insurance – General	290,185	347,091
Law Library – Judiciary & Court Related	14,656	19,099
Court Automation – Judiciary & Court Related	62,309	72,048
State’s Attorney Anti-Crime – Judiciary & Court Related	1,600	3,080
Document Storage – Judiciary & Court Related	83,451	103,961
Sheriff’s Donations – Public Safety	-	251
VOCA – Judiciary & Court Related	61,475	67,287
Hotel Operators’ Occupancy Tax Fund – General	106,000	113,720
School Violence Program – Public Safety	-	150,480

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

UNION COUNTY, ILLINOIS

**COMBINING BALANCE SHEET - BY SUBFUND
GENERAL FUND**

November 30, 2019

	<u>General</u>	<u>Compensated Absences</u>	<u>General Fund Reserve</u>	<u>Revenue Distribution</u>	<u>Total General Fund</u>
ASSETS					
Cash and Cash equivalents	\$ 227,593	\$ 78,327	\$ 1,053,682	\$ 44,213	\$ 1,403,815
Receivables, net:					
State of Illinois	187,706	-	-	-	187,706
Property taxes	61,423	-	-	-	61,423
Other	22,678	-	-	360	23,038
Due from other funds	72,492	-	-	-	72,492
Prepays	8,221	-	-	-	8,221
TOTAL ASSETS	\$ 580,113	\$ 78,327	\$ 1,053,682	\$ 44,573	\$ 1,756,695
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 103,049	\$ -	\$ -	\$ 607	\$ 103,656
Other payables	91,194	-	-	-	91,194
Due to other funds	4,974	-	-	-	4,974
Total liabilities	<u>199,217</u>	<u>-</u>	<u>-</u>	<u>607</u>	<u>199,824</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	61,423	-	-	-	61,423
Total deferred inflows of resources	<u>61,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,423</u>
 Total liabilities and deferred inflows of resources	 <u>260,640</u>	 <u>-</u>	 <u>-</u>	 <u>607</u>	 <u>261,247</u>
FUND BALANCES					
Unrestricted:					
Committed for a specific purpose	-	78,327	1,053,682	-	1,132,009
Unassigned	319,473	-	-	43,966	363,439
 Total fund balances	 <u>319,473</u>	 <u>78,327</u>	 <u>1,053,682</u>	 <u>43,966</u>	 <u>1,495,448</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 580,113	\$ 78,327	\$ 1,053,682	\$ 44,573	\$ 1,756,695

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BY SUBFUND
GENERAL FUND**

Year Ended November 30, 2019

	<u>General</u>	<u>Compensated Absences</u>	<u>General Fund Reserve</u>	<u>Revenue Distribution</u>	<u>Eliminations</u>	<u>Total General Fund</u>
REVENUES						
Property taxes	\$ 1,208,131	\$ -	\$ -	\$ -	\$ -	\$ 1,208,131
State of Illinois:						
Local use tax	297,493	-	-	-	-	297,493
Sales tax	513,929	-	-	-	-	513,929
Income tax	972,024	-	-	-	-	972,024
Personal property replacement taxes	152,627	-	-	-	-	152,627
State grants and expenditure reimbursements	391,560	-	-	-	-	391,560
Fees for services and materials	570,577	-	-	-	-	570,577
Investment income	2,361	-	-	55	-	2,416
Other	209,105	-	-	15,299	-	224,404
Total revenues	<u>4,317,807</u>	<u>-</u>	<u>-</u>	<u>15,354</u>	<u>-</u>	<u>4,333,161</u>
EXPENDITURES						
Current:						
General government	1,636,906	52,657	-	-	-	1,689,563
Public safety	1,203,189	-	-	-	-	1,203,189
Judiciary and court related	1,572,393	-	-	-	-	1,572,393
Public welfare	75,490	-	-	-	-	75,490
Capital outlay	166,961	-	-	-	-	166,961
Total expenditures	<u>4,654,939</u>	<u>52,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,707,596</u>
Excess (deficiency) of revenue over expenditures	<u>(337,132)</u>	<u>(52,657)</u>	<u>-</u>	<u>15,354</u>	<u>-</u>	<u>(374,435)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	363,846	80,000	-	-	(80,000)	363,846
Transfers (out)	(205,352)	-	(67,200)	-	80,000	(192,552)
Capital leases issued	166,961	-	-	-	-	166,961
Total other financing sources (uses)	<u>325,455</u>	<u>80,000</u>	<u>(67,200)</u>	<u>-</u>	<u>-</u>	<u>338,255</u>
NET CHANGE IN FUND BALANCES	<u>(11,677)</u>	<u>27,343</u>	<u>(67,200)</u>	<u>15,354</u>	<u>-</u>	<u>(36,180)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>331,150</u>	<u>50,984</u>	<u>1,120,882</u>	<u>28,612</u>	<u>-</u>	<u>1,531,628</u>
FUND BALANCES, END OF YEAR	<u>\$ 319,473</u>	<u>\$ 78,327</u>	<u>\$ 1,053,682</u>	<u>\$ 43,966</u>	<u>\$ -</u>	<u>\$ 1,495,448</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2019

	Final Budget	Expenditures Paid
GENERAL GOVERNMENT		
General:		
Health insurance	\$ 446,157	\$ 428,699
Postage	20,900	20,438
Audits	65,150	68,610
Contingencies	9,508	8,922
Economic development	6,000	6,000
Probation	161,388	161,388
Regional Office of Education	35,000	32,647
Legal	101,910	7,847
	<u>846,013</u>	<u>734,551</u>
Commissioners:		
Salaries	40,320	40,308
County administrator salary	62,424	62,377
Office supplies	1,500	1,016
Publishing	100	78
Travel	500	402
Dues	2,825	2,814
Service contracts	2,445	2,280
	<u>110,114</u>	<u>109,275</u>
Human Resource:		
Salary	61,200	61,154
Office supplies	850	451
Publishing	500	341
Travel	425	418
Dues	349	338
Service Contracts	3,950	3,654
	<u>67,274</u>	<u>66,356</u>
		(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	Final Budget	Expenditures Paid
GENERAL GOVERNMENT (Continued)		
County Clerk:		
Officials	61,200	61,154
Employees	62,799	62,893
Office and vital records supplies	5,064	5,083
Travel	890	890
Dues	30	30
Service contracts	1,323	1,322
	131,306	131,372
Treasurer:		
Officials	61,200	61,154
Employees	90,559	90,498
Office supplies	2,550	2,333
Publishing	3,800	3,771
Dues	490	490
	158,599	158,246
Supervisor of Assessments:		
Officials	60,700	60,623
Employees	110,440	110,339
Office supplies	800	1,027
Publishing	2,600	2,599
Fuel	700	501
Maintenance	50	44
Dues	325	325
Training	700	660
Merit board	1,950	1,950
	178,265	178,068
		(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2019

	<u>Final Budget</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT (Continued)		
Communications:		
Officials	-	304
Contractual services	58,100	53,116
Office supplies	-	19
Service contracts	57,756	57,984
Telecommunications	52,853	53,605
Computer service and equipment	11,900	11,692
	<u>180,609</u>	<u>176,720</u>
Elections:		
Election judges	8,215	8,215
Employees	5,595	5,700
Publishing	2,100	2,269
Maintenance	6,172	6,172
Software and licenses	6,790	6,790
Election supplies	7,900	7,885
Polling facilities	959	950
Election contract	38,835	38,835
	<u>76,566</u>	<u>76,816</u>
Other:		
Compensated absences	130,000	52,984
	<u>130,000</u>	<u>52,984</u>
Total General Government	<u>1,878,746</u>	<u>1,684,388</u>
		(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2019

	Final Budget	Expenditures Paid
PUBLIC SAFETY		
Sheriff:		
Officials	63,496	63,448
Secretary and employees	488,349	503,650
Radio operators	348,000	347,501
Custodian	63,038	62,931
Drug Task Force agent	53,960	53,876
Office supplies	4,895	4,581
Maintenance	40,110	36,549
Travel	1,500	1,286
Fuel	27,800	32,141
Officer supplies and uniforms	11,250	9,169
Custodian supplies and uniforms	800	789
Operating supplies	1,050	953
Dues	3,240	2,940
Service contracts	14,490	14,209
Training	1,000	944
Arrestees medical	28,820	28,565
Prisoner transport	300	231
Merit board	600	600
	1,152,698	1,164,363
Coroner:		
Officials	14,000	14,000
Secretary and employees	6,600	6,600
Equipment	1,150	1,132
Dues	300	-
Telecommunications	648	702
Autopsies	19,550	17,750
Lab services	7,500	7,363
	49,748	47,547
Total Public Safety	1,202,446	1,211,910

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2019

	Final Budget	Expenditures Paid
JUDICIARY AND COURT RELATED		
Circuit Clerk:		
Officials	61,200	61,154
Assistant and employees	107,384	107,417
Office supplies	2,153	2,025
Travel	1,374	1,374
Dues	285	285
Service contracts	1,993	1,992
	<u>174,389</u>	<u>174,247</u>
 State's Attorney:		
Officials	132,450	132,343
Secretary, assistant and employees	237,530	237,209
Office supplies	6,550	6,682
Travel	6,000	5,785
Dues	1,680	1,680
Service contracts	8,700	8,287
Appellate prosecutor	7,000	15,000
Grand jury expenses	11,750	12,328
	<u>411,660</u>	<u>419,314</u>
 Jail:		
Detention	666,912	616,830
Maintenance	18,600	18,052
Transport	1,165	1,162
Service contracts	23,000	21,195
Utilities	75,300	66,958
	<u>784,977</u>	<u>724,197</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2019

	Final Budget	Expenditures Paid
JUDICIARY AND COURT RELATED (Continued)		
Court:		
Employees	107,800	108,296
Office supplies	1,000	604
Food	500	303
Dues	450	450
Service contracts	2,138	2,137
Circuit Court jurors	8,050	8,051
Court ordered public defenders	-	87,284
Legal publications	7,500	7,740
	<u>127,438</u>	<u>214,865</u>
 Total Judiciary and Court Related	 <u>1,498,464</u>	 <u>1,532,623</u>
 PUBLIC WELFARE		
Animal Control:		
Officials	18,360	18,346
Employees	19,060	19,268
Office supplies	1,000	638
Maintenance	3,500	3,512
Travel	480	476
Uniforms	500	-
Fuel	4,000	4,191
Operating supplies	1,000	995
Rabies tags	1,000	842
Utilities	3,650	3,621
Telecommunications	3,000	2,922
Landfill/disposal	800	624
Dues	200	179
Boarding	800	800
	<u>57,350</u>	<u>56,414</u>
		(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Final Budget</u>	<u>Expenditures Paid</u>
PUBLIC WELFARE (Continued)		
Emergency Services and Disaster Agency:		
Officials	14,357	14,346
Office supplies	400	322
Equipment	750	2,127
Maintenance	700	687
Travel	525	354
Fuel	600	431
Dues	65	65
Utilities	2,000	1,768
Telecommunications	1,325	1,258
	<u>20,722</u>	<u>21,358</u>
 Total Public Welfare	 <u>78,072</u>	 <u>77,772</u>
 TOTAL GENERAL FUND	 <u><u>\$ 4,657,728</u></u>	 <u><u>\$ 4,506,693</u></u> (Concluded)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	<u>Capital Projects</u>			Total Nonmajor Governmental Funds
	Special Revenue Funds	Courthouse Repair & Maintenance	Capital Improvements	
ASSETS				
Cash and cash equivalents	\$ 1,350,599	\$ 50,041	\$ 154,561	\$ 1,555,201
Receivables, net:				
State of Illinois	106,075	-	-	106,075
Property taxes	86,493	-	-	86,493
Other	145,420	-	-	145,420
Due from other funds	18,949	-	-	18,949
Prepaid items	68,144	-	-	68,144
TOTAL ASSETS	<u>\$ 1,775,680</u>	<u>\$ 50,041</u>	<u>\$ 154,561</u>	<u>\$ 1,980,282</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 239,114	\$ -	\$ -	\$ 239,114
Due to others	293			293
Unearned revenue	-	-	10,000	10,000
Due to other funds	20,458	-	-	20,458
Total liabilities	<u>259,865</u>	<u>-</u>	<u>10,000</u>	<u>269,865</u>
Deferred inflows of resources				
Unavailable property taxes	86,493	-	-	86,493
Total deferred inflows of resources	<u>86,493</u>	<u>-</u>	<u>-</u>	<u>86,493</u>
Total liabilities and deferred inflows of resources	<u>346,358</u>	<u>-</u>	<u>10,000</u>	<u>356,358</u>
Fund balances:				
Nonspendable - prepaids	67,244	-	-	67,244
Restricted for highways and streets	501,178	-	-	501,178
Restricted for public safety	48,287	-	-	48,287
Restricted for retirement	56,669	-	-	56,669
Restricted for specific purpose	746,707	-	-	746,707
Unrestricted				
Assigned for highways and streets	1,907	-	-	1,907
Assigned for public safety	4,981	-	-	4,981
Assigned for specific purpose	6,334	50,041	144,561	200,936
Unassigned	(3,985)	-	-	(3,985)
Total fund balances	<u>1,429,322</u>	<u>50,041</u>	<u>144,561</u>	<u>1,623,924</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,775,680</u>	<u>\$ 50,041</u>	<u>\$ 154,561</u>	<u>\$ 1,980,282</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended November 30, 2019

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>		<u>Total Nonmajor Governmental Funds</u>
		<u>Courthouse Repair & Maintenance</u>	<u>Capital Improvements</u>	
REVENUE				
Property taxes	\$ 1,603,057	\$ -	\$ -	\$ 1,603,057
State of Illinois:				
Motor fuel tax allotments	991,913	-	-	991,913
Personal property replacement taxes	40,641	-	-	40,641
State grants and expenditure reimbursements	685,110	-	-	685,110
Hotel/motel tax	107,041	-	-	107,041
Federal revenue	-	-	-	-
Fees for services and materials	836,559	-	-	836,559
Investment income	898	-	-	898
Other	238,428	-	13,625	252,053
Total revenues	<u>4,503,647</u>	<u>-</u>	<u>13,625</u>	<u>4,517,272</u>
EXPENDITURES				
Current:				
General government	869,415	-	-	869,415
Public safety	473,519	-	-	473,519
Judiciary and court related	539,616	-	-	539,616
Public welfare	70,702	-	-	70,702
Transportation	2,421,375	-	-	2,421,375
Capital outlay	231,641	-	83,914	315,555
Total expenditures	<u>4,606,268</u>	<u>-</u>	<u>83,914</u>	<u>4,690,182</u>
Excess (deficiency) of revenues over expenditures	<u>(102,621)</u>	<u>-</u>	<u>(70,289)</u>	<u>(172,910)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	99,554	-	-	99,554
Transfers in	77,700	-	114,852	192,552
Transfers out	(42,996)	-	-	(42,996)
Total other financing sources (uses)	<u>134,258</u>	<u>-</u>	<u>114,852</u>	<u>249,110</u>
NET CHANGE IN FUND BALANCES	31,637	-	44,563	76,200
FUND BALANCES, BEGINNING OF YEAR	<u>1,397,685</u>	<u>50,041</u>	<u>99,998</u>	<u>1,547,724</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,429,322</u>	<u>\$ 50,041</u>	<u>\$ 144,561</u>	<u>\$ 1,623,924</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

	General Assistance	County Highway	County Bridge	Federal Aid Matching	County MFT	Unit Road District	Unit Road District Bridge
ASSETS							
Cash and cash equivalents	\$ 95	\$ 106,397	\$ 128,624	\$ 136,255	\$ 10,410	\$ 37,501	\$ 43,683
Receivables, net:							
State of Illinois	-	-	-	-	34,525	-	-
Property taxes	2	7,189	7,256	4,200	-	10,300	4,868
Other	-	19,661	-	-	-	-	-
Due from other funds	-	-	-	-	90	8,845	-
Prepaid items	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 97	\$ 133,247	\$ 135,880	\$ 140,455	\$ 45,025	\$ 56,646	\$ 48,551
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 13,425	\$ -	\$ 12,973	\$ 5,891	\$ -	\$ 5,716
Other Payables	-	-	-	-	-	-	-
Due to other funds	-	11,613	-	-	-	-	8,845
Total liabilities	-	25,038	-	12,973	5,891	-	14,561
Deferred inflows of resources	2	7,189	7,256	4,200	-	10,300	4,868
Unavailable property taxes	2	7,189	7,256	4,200	-	10,300	4,868
Total liabilities and deferred inflows of resources	2	32,227	7,256	17,173	5,891	10,300	19,429
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	101,020	128,314	123,063	38,890	45,833	28,939
Restricted for public safety	-	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-
Restricted for specific purpose	95	-	-	-	-	-	-
Unrestricted	-	-	310	219	244	513	183
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for specific purpose	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	95	101,020	128,624	123,282	39,134	46,346	29,122
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 97	\$ 133,247	\$ 135,880	\$ 140,455	\$ 45,025	\$ 56,646	\$ 48,551

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

	Unit Road District MFT	Township Bridge Program	IMRF	Liability Insurance	Law Library	Recorder's Automation	Collector's Automation
\$	4,053	\$ 2,091	\$ 110,289	\$ 16,934	\$ -	\$ 40,047	\$ 2,412
	71,550	-	-	-	-	-	-
	-	-	23,023	10,200	-	-	-
	-	-	-	-	-	1,410	-
	-	-	-	-	714	-	-
	-	-	-	67,244	-	-	-
TOTAL ASSETS	\$ 75,603	\$ 2,091	\$ 133,312	\$ 94,378	\$ 714	\$ 41,457	\$ 2,412

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities:							
Accounts payable	\$ 34,038	\$ 8,099	\$ 53,327	\$ 1,000	\$ 4,694	\$ -	\$ -
Other Payables	-	-	293	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>34,038</u>	<u>8,099</u>	<u>53,620</u>	<u>1,000</u>	<u>4,694</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources	-	-	23,023	10,200	-	-	-
Unavailable property taxes	-	-	23,023	10,200	-	-	-
Total liabilities and deferred inflows of resources	<u>34,038</u>	<u>8,099</u>	<u>76,643</u>	<u>11,200</u>	<u>4,694</u>	<u>-</u>	<u>-</u>

Fund balances:							
Nonspendable - prepaids	-	-	-	67,244	-	-	-
Restricted for highways and streets	41,327	(6,208)	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-	-
Restricted for retirement	-	-	56,669	-	-	-	-
Restricted for specific purpose	-	-	-	10,081	-	41,450	2,405
Unrestricted	-	-	-	-	-	-	-
Assigned for highways and streets	238	200	-	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for specific purpose	-	-	-	5,853	-	7	7
Unassigned	-	-	-	-	(3,980)	-	-
Total fund balances	<u>41,565</u>	<u>(6,008)</u>	<u>56,669</u>	<u>83,178</u>	<u>(3,980)</u>	<u>41,457</u>	<u>2,412</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

\$	75,603	\$ 2,091	\$ 133,312	\$ 94,378	\$ 714	\$ 41,457	\$ 2,412
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(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

	Court Automation	State's Attorney Anti-Crime	Sheriff's Anti-Crime	Coroner's Automation	Recorder's GIS	Document Storage	Bad Check Restitution
ASSETS							
Cash and cash equivalents	\$ 51,646	\$ 994	\$ 11,258	\$ 22,745	\$ 38,254	\$ 50,375	\$ 1,360
Receivables, net:							
State of Illinois	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-
Other	-	-	-	-	629	-	-
Due from other funds	2,588	-	3	-	-	2,505	-
Prepaid items	-	-	-	-	900	-	-
TOTAL ASSETS	\$ 54,234	\$ 994	\$ 11,261	\$ 22,745	\$ 39,783	\$ 52,880	\$ 1,360

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 3,082	\$ -	\$ 3	\$ -	\$ -	\$ 1,013	\$ -
Other Payables	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>3,082</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>1,013</u>	<u>-</u>
Deferred inflows of resources							
Unavailable property taxes	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	<u>3,082</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>1,013</u>	<u>-</u>

Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	992	6,291	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-
Restricted for specific purpose	51,043	-	-	22,714	39,751	51,716	1,360
Unrestricted							
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	2	4,967	-	-	-	-
Assigned for specific purpose	109	-	-	31	32	151	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>51,152</u>	<u>994</u>	<u>11,258</u>	<u>22,745</u>	<u>39,783</u>	<u>51,867</u>	<u>1,360</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 54,234	\$ 994	\$ 11,261	\$ 22,745	\$ 39,783	\$ 52,880	\$ 1,360
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See accompanying Independent Auditor's Report.

(Continued)

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

	Arrestee Medical	E-Citation	DUI Fund	Valentine's Fund	Project Redeploy	Child Support Admin Fund	VCVA
ASSETS							
Cash and cash equivalents	\$ 3,911	\$ 2,938	\$ 11,505	\$ 30,764	\$ -	\$ 27,158	\$ -
Receivables, net:							
State of Illinois	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-
Other	-	-	-	85,441	-	-	5,063
Due from other funds	216	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,127	\$ 2,938	\$ 11,505	\$ 30,764	\$ 85,441	\$ 27,158	\$ 5,063
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 2,709	\$ 43,265	\$ -	\$ 3,113
Other Payables	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	2,709	43,265	-	3,113
Deferred inflows of resources							
Unavailable property taxes	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	2,709	43,265	-	3,113
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	4,127	-	11,497	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-
Restricted for specific purpose	-	2,938	-	28,039	42,176	27,064	1,950
Unrestricted	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	-	8	-	-	-	-
Assigned for specific purpose	-	-	-	16	-	94	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	4,127	2,938	11,505	28,055	42,176	27,158	1,950
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 4,127	\$ 2,938	\$ 11,505	\$ 30,764	\$ 85,441	\$ 27,158	\$ 5,063

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

	Sheriff's Donations	VOCA	Indemnity Fund	Sale in Error	County Clerk Fees & Doc Stamps	Sheriff Bond	Circuit Clerk E-Citation
ASSETS							
Cash and cash equivalents	\$ 9,436	\$ -	\$ 43,091	\$ 11,862	\$ 56,054	\$ 3,375	\$ 18,273
Receivables, net:							
State of Illinois	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-
Other	-	20,341	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	486
Prepaid items	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,436	\$ 20,341	\$ 43,091	\$ 11,862	\$ 56,054	\$ 3,375	\$ 18,759
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 15,537	\$ -	\$ -	\$ -	\$ -	\$ -
Other Payables	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	15,537	-	-	-	-	-
Deferred inflows of resources							
Unavailable property taxes	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	15,537	-	-	-	-	-
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	9,432	-	-	-	-	3,375	-
Restricted for retirement	-	-	-	-	-	-	-
Restricted for specific purpose	-	4,804	43,062	11,857	56,054	-	18,759
Unrestricted	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	4	-	-	-	-	-	-
Assigned for specific purpose	-	-	29	5	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	9,436	4,804	43,091	11,862	56,054	3,375	18,759
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 9,436	\$ 20,341	\$ 43,091	\$ 11,862	\$ 56,054	\$ 3,375	\$ 18,759

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

ASSETS	Sheriff Forfeitures	Judicial Security	Circuit Clerk Op Add-on	Circuit Clerk Marriage Fund	Social Security	Unemployment Compensation	Senior Citizens
Cash and cash equivalents	\$ 3,300	\$ 11,685	\$ 11,589	\$ 3,598	\$ 57,228	\$ 29,307	\$ 31,980
Receivables, net:	-	-	-	-	-	-	-
State of Illinois	-	-	-	-	-	-	-
Property taxes	-	-	-	-	16,593	115	566
Other	-	-	-	-	-	-	-
Due from other funds	-	2,576	830	10	2	-	-
Prepaid items	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,300	\$ 14,261	\$ 12,419	\$ 3,608	\$ 73,823	\$ 29,422	\$ 32,546

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities:							
Accounts payable	\$ -	\$ 1,688	\$ -	\$ -	\$ 9,906	\$ -	\$ -
Other Payables	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	1,688	-	-	9,906	-	-
Deferred inflows of resources							
Unavailable property taxes	-	-	-	-	16,593	115	566
Total liabilities and deferred inflows of resources	-	1,688	-	-	26,499	115	566

Fund balances:

Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	12,573	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-
Restricted for specific purpose	3,300	-	12,419	3,608	47,324	29,307	31,980
Unrestricted	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for specific purpose	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	3,300	12,573	12,419	3,608	47,324	29,307	31,980

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

	\$ 3,300	\$ 14,261	\$ 12,419	\$ 3,608	\$ 73,823	\$ 29,422	\$ 32,546
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(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

	U of I Extension	Hotel Operators' Occupancy Tax Fund	School Violence Program	First Circuit Juvenile Justice Council	Public Defender Records Automation	Arrest Agency Fee	County Clerk Document Storage	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and cash equivalents	\$ 1,141	\$ 162,166	\$ 20	\$ 3,700	\$ 20	\$ 406	\$ 669	\$ 1,350,599
Receivables, net:								
State of Illinois	-	-	-	-	-	-	-	106,075
Property taxes	2,181	-	-	-	-	-	-	86,493
Other	-	12,749	-	-	-	-	126	145,420
Due from other funds	-	-	-	-	16	68	-	18,949
Prepaid items	-	-	-	-	-	-	-	68,144
TOTAL ASSETS	\$ 3,322	\$ 174,915	\$ 20	\$ 3,700	\$ 36	\$ 474	\$ 795	\$ 1,775,680
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ 19,610	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 239,114
Other Payables	-	-	-	-	-	-	-	293
Due to other funds	-	-	-	-	-	-	-	20,458
Total liabilities	-	19,610	25	-	-	-	-	259,865
Deferred inflows of resources								
Unavailable property taxes	2,181	-	-	-	-	-	-	86,493
Total liabilities and deferred inflows of resources	2,181	19,610	25	-	-	-	-	346,358
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	67,244
Restricted for highways and streets	-	-	-	-	-	-	-	501,178
Restricted for public safety	-	-	-	-	-	-	-	48,287
Restricted for retirement	-	-	-	-	-	-	-	56,669
Restricted for specific purpose	1,141	155,305	-	3,700	36	474	795	746,707
Unrestricted	-	-	-	-	-	-	-	1,907
Assigned for highways and streets	-	-	-	-	-	-	-	4,981
Assigned for public safety	-	-	-	-	-	-	-	6,334
Assigned for specific purpose	-	-	(5)	-	-	-	-	(3,985)
Unassigned	-	-	(5)	-	-	-	-	1,429,322
Total fund balances	1,141	155,305	(5)	3,700	36	474	795	1,429,322
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 3,322	\$ 174,915	\$ 20	\$ 3,700	\$ 36	\$ 474	\$ 795	\$ 1,775,680

(Concluded)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2019

	General Assistance	County Highway	County Bridge	Federal Aid Matching	County MFT	Unit Road District	Unit Road District Bridge
REVENUES							
Property taxes	\$ 42	\$ 129,520	\$ 135,458	\$ 78,413	\$ -	\$ 191,325	\$ 93,903
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	283,886	-	-
Personal property replacement taxes	-	-	-	-	-	40,641	-
State grants and expenditure reimbursements	-	36,977	-	-	54,760	-	-
Hotel/motel tax	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	-	446,555	-	-	-	-	-
Investment income	-	127	92	119	73	150	75
Other	-	98,075	-	-	-	-	-
Total revenues	42	711,254	135,550	78,532	338,719	232,116	93,978
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	641,952	168,611	-	403,644	313,841	139,234
Capital outlay	-	99,554	-	68,423	-	-	-
	-	741,506	168,611	68,423	403,644	313,841	139,234
Excess (deficiency) of revenues over expenditures	42	(30,252)	(33,061)	10,109	(64,925)	(81,725)	(45,256)
OTHER FINANCING SOURCES (USES)							
Capital leases issued	-	99,554	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(43)	-	-	-	-	-	-
Total other financing sources (uses)	(43)	99,554	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(1)	69,302	(33,061)	10,109	(64,925)	(81,725)	(45,256)
FUND BALANCES, BEGINNING OF YEAR	96	31,718	161,685	113,173	104,059	128,071	74,378
FUND BALANCES, END OF YEAR	\$ 95	\$ 101,020	\$ 128,624	\$ 123,282	\$ 39,134	\$ 46,346	\$ 29,122

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2019

	Unit Road District MFT	Township Bridge Program	IMRF	Liability Insurance	Law Library	Recorder's Automation	Collector's Automation
REVENUES							
Property taxes	\$ -	\$ -	\$ 427,505	\$ 180,954	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	708,027	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	52,660	12,724	-	-	7,155	-
Hotel/motel tax	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	-	-	-	325	12,352	20,301	1,865
Investment income	103	36	-	-	-	-	-
Other	134	-	-	111,210	-	-	1,000
Total revenues	708,264	52,696	440,229	292,489	12,352	27,456	2,865
EXPENDITURES							
Current:							
General government	-	-	23,932	280,847	-	15,173	-
Public safety	-	-	227,982	-	-	-	-
Judiciary and court related	-	-	47,914	-	16,324	-	-
Public welfare	-	-	3,976	-	-	-	-
Transportation	707,019	34	47,040	-	-	-	-
Capital outlay	-	63,664	-	-	-	-	-
	707,019	63,698	350,844	280,847	16,324	15,173	-
Excess (deficiency) of revenues over expenditures	1,245	(11,002)	89,385	11,642	(3,972)	12,283	2,865
OTHER FINANCING SOURCES (USES)							
Capital leases issued	-	-	-	-	-	-	-
Transfers in	-	-	67,200	-	-	-	-
Transfers out	-	-	-	-	-	-	(2,000)
Total other financing sources (uses)	-	-	67,200	-	-	-	(2,000)
NET CHANGE IN FUND BALANCES	1,245	(11,002)	156,585	11,642	(3,972)	12,283	865
FUND BALANCES, BEGINNING OF YEAR	40,320	4,994	(99,916)	71,536	(8)	29,174	1,547
FUND BALANCES, END OF YEAR	\$ 41,565	\$ (6,008)	\$ 56,669	\$ 83,178	\$ (3,980)	\$ 41,457	\$ 2,412

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2019

	Court Automation	State's Attorney Anti-Crime	Sheriff's Anti-Crime	Coroner's Automation	Recorder's GIS	Document Storage	Bad Check Restitution
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-
Hotel/motel tax	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	60,322	386	8,109	7,012	25,970	57,332	94
Investment income	33	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total revenues	<u>60,355</u>	<u>386</u>	<u>8,109</u>	<u>7,012</u>	<u>25,970</u>	<u>57,332</u>	<u>94</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	23,064	82,628	-
Public safety	-	-	6,797	-	-	-	-
Judiciary and court related	62,376	3,080	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
	<u>62,376</u>	<u>3,080</u>	<u>6,797</u>	<u>-</u>	<u>23,064</u>	<u>82,628</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(2,021)</u>	<u>(2,694)</u>	<u>1,312</u>	<u>7,012</u>	<u>2,906</u>	<u>(25,296)</u>	<u>94</u>
OTHER FINANCING SOURCES (USES)							
Capital leases issued	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(10,000)	(5,000)	(10,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>(5,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(2,021)</u>	<u>(2,694)</u>	<u>(8,688)</u>	<u>2,012</u>	<u>(7,094)</u>	<u>(25,296)</u>	<u>94</u>
FUND BALANCES, BEGINNING OF YEAR	<u>53,173</u>	<u>3,688</u>	<u>19,946</u>	<u>20,733</u>	<u>46,877</u>	<u>77,163</u>	<u>1,266</u>
FUND BALANCES, END OF YEAR	<u>\$ 51,152</u>	<u>\$ 994</u>	<u>\$ 11,258</u>	<u>\$ 22,745</u>	<u>\$ 39,783</u>	<u>\$ 51,867</u>	<u>\$ 1,360</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2019

	Arrestee Medical	E-Citation	DUI Fund	Valentine's Fund	Project Redeploy	Child Support Admin Fund	VCVA
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	291,740	-	17,616
Hotel/motel tax	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	2,039	346	3,507	-	-	5,066	-
Investment income	-	-	-	-	-	26	-
Other	-	-	-	1,050	-	-	-
Total revenues	2,039	346	3,507	1,050	291,740	5,092	17,616
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	10,000	-	-	-	-
Judiciary and court related	-	-	-	-	280,812	299	17,616
Public welfare	-	-	-	8,225	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
	-	-	10,000	8,225	280,812	299	17,616
Excess (deficiency) of revenues over expenditures	2,039	346	(6,493)	(7,175)	10,928	4,793	-
OTHER FINANCING SOURCES (USES)							
Capital leases issued	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	2,039	346	(6,493)	(7,175)	10,928	4,793	-
FUND BALANCES, BEGINNING OF YEAR	2,088	2,592	17,998	35,230	31,248	22,365	1,950
FUND BALANCES, END OF YEAR	\$ 4,127	\$ 2,938	\$ 11,505	\$ 28,055	\$ 42,176	\$ 27,158	\$ 1,950

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2019

	Sheriff's Donations	VOCA	Indemnity Fund	Sale in Error	County Clerk Fees & Doc Stamps	Sheriff Bond	Circuit Clerk E-Citations
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	58,492	-	-	-	-	-
Hotel/motel tax	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	-	-	2,000	2,501	55,706	75,603	3,402
Investment income	-	-	-	-	57	-	-
Other	5,954	16,149	-	-	-	-	-
Total revenues	5,954	74,641	2,000	2,501	55,763	75,603	3,402
EXPENDITURES							
Current:							
General government	-	-	-	4,968	34,787	-	-
Public safety	181	-	-	-	-	78,054	-
Judiciary and court related	-	67,280	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
	181	67,280	-	4,968	34,787	78,054	-
Excess (deficiency) of revenues over expenditures	5,773	7,361	2,000	(2,467)	20,976	(2,451)	3,402
OTHER FINANCING SOURCES (USES)							
Capital leases issued	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(953)	-	-	-	(15,000)	-	-
Total other financing sources (uses)	(953)	-	-	-	(15,000)	-	-
NET CHANGE IN FUND BALANCES	4,820	7,361	2,000	(2,467)	5,976	(2,451)	3,402
FUND BALANCES, BEGINNING OF YEAR	4,616	(2,557)	41,091	14,329	50,078	5,826	15,357
FUND BALANCES, END OF YEAR	\$ 9,436	\$ 4,804	\$ 43,091	\$ 11,862	\$ 56,054	\$ 3,375	\$ 18,759

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2019

	Sheriff Forfeitures	Judicial Security	Circuit Clerk Op Add-on	Circuit Clerk Marriage Fund	Social Security	Unemployment Compensation	Senior Citizens
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 310,751	\$ 4,053	\$ 10,574
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	2,486	-	-
Hotel/motel tax	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	-	34,809	6,854	260	2,538	-	-
Investment income	-	-	7	-	-	-	-
Other	-	-	-	-	1,156	-	-
Total revenues	-	34,809	6,861	260	316,931	4,053	10,574
EXPENDITURES							
Current:							
General government	-	-	-	-	290,296	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	42,310	336	1,269	-	-	-
Public welfare	-	-	-	-	-	-	18,501
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
	-	42,310	336	1,269	290,296	-	18,501
Excess (deficiency) of revenues over expenditures	-	(7,501)	6,525	(1,009)	26,635	4,053	(7,927)
OTHER FINANCING SOURCES (USES)							
Capital leases issued	-	-	-	-	-	-	-
Transfers in	-	10,500	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	10,500	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	2,999	6,525	(1,009)	26,635	4,053	(7,927)
FUND BALANCES, BEGINNING OF YEAR	3,300	9,574	5,894	4,617	20,689	25,254	39,907
FUND BALANCES, END OF YEAR	\$ 3,300	\$ 12,573	\$ 12,419	\$ 3,608	\$ 47,324	\$ 29,307	\$ 31,980

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2019

	U of I Extension	Hotel Operators' Occupancy Tax	School Violence Program	First Circuit Juvenile Justice Council	Public Defender Records Automation	County Clerk Document Storage	Arrest Agency Fee	Total Nonmajor Special Revenue Funds
REVENUES								
Property taxes	\$ 40,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,603,057
State of Illinois:								
Motor fuel tax allotments	-	-	-	-	-	-	-	991,913
Personal property replacement taxes	-	-	-	-	-	-	-	40,641
State grants and expenditure reimbursements	-	-	150,500	-	-	-	-	685,110
Hotel/motel tax	-	107,041	-	-	-	-	-	107,041
Federal revenue	-	-	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	36	795	474	836,559
Investment income	-	-	-	-	-	-	-	898
Other	-	-	-	3,700	-	-	-	238,428
Total revenues	40,559	107,041	150,500	3,700	36	795	474	4,503,647
EXPENDITURES								
Current:								
General government	-	113,720	-	-	-	-	-	869,415
Public safety	-	-	150,505	-	-	-	-	473,519
Judiciary and court related	-	-	-	-	-	-	-	539,616
Public welfare	40,000	-	-	-	-	-	-	70,702
Transportation	-	-	-	-	-	-	-	2,421,375
Capital outlay	-	-	-	-	-	-	-	231,641
	40,000	113,720	150,505	-	-	-	-	4,606,268
Excess (deficiency) of revenues over expenditures	559	(6,679)	(5)	3,700	36	795	474	(102,621)
OTHER FINANCING SOURCES (USES)								
Capital leases issued	-	-	-	-	-	-	-	99,554
Transfers in	-	-	-	-	-	-	-	77,700
Transfers out	-	-	-	-	-	-	-	(42,996)
Total other financing sources (uses)	-	-	-	-	-	-	-	134,258
NET CHANGE IN FUND BALANCES	559	(6,679)	(5)	3,700	36	795	474	31,637
FUND BALANCES, BEGINNING OF YEAR	582	161,984	-	-	-	-	-	1,397,685
FUND BALANCES, END OF YEAR	\$ 1,141	\$ 155,305	\$ (5)	\$ 3,700	\$ 36	\$ 795	\$ 474	\$ 1,429,322

(Concluded)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2019

	Special Revenue					
	General Assistance		County Highway		County Bridge	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ 25	\$ 42	\$ 126,446	\$ 129,520	\$ 128,244	\$ 135,458
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	36,977	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	-	-	433,439	440,625	-	-
Investment income	-	-	75	127	100	92
Other	-	-	33,921	98,075	-	-
Total revenues	25	42	593,881	705,324	128,344	135,550
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	642,809	696,187	222,048	174,734
Capital outlay	-	-	642,809	696,187	222,048	174,734
Excess (deficiency) of revenues over expenditures	25	42	(48,928)	9,137	(93,704)	(39,184)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(43)	(43)	-	-	-	-
Total other financing sources (uses)	(43)	(43)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>(18)</u>	<u>(1)</u>	<u>(48,928)</u>	<u>9,137</u>	<u>(93,704)</u>	<u>(39,184)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
Fund Balances (Deficit), Beginning of Year				60,165		6,123
Fund Balances (Deficit), End of Year		96		31,718		161,685
Fund Balances (Deficit), End of Year	<u>\$ 95</u>	<u>\$ 101,020</u>	<u>\$ 101,020</u>	<u>\$ 101,020</u>	<u>\$ 128,624</u>	<u>\$ 128,624</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	Federal Aid Matching		County MFT		Unit Road District	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ 74,442	\$ 78,413	\$ -	\$ -	\$ 179,212	\$ 191,325
State of Illinois:						
Motor fuel tax allotments	-	-	350,000	270,472	-	-
Personal property replacement taxes	-	-	-	-	35,000	40,641
State grants and expenditure reimbursements	-	-	54,760	54,760	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	-	-
Investment income	65	119	100	73	175	150
Other	-	-	-	-	-	-
Total revenues	<u>74,507</u>	<u>78,532</u>	<u>404,860</u>	<u>325,305</u>	<u>214,387</u>	<u>232,116</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	70,000	-	404,120	398,820	333,632	313,841
Capital outlay	122,976	76,908	-	-	-	-
	<u>192,976</u>	<u>76,908</u>	<u>404,120</u>	<u>398,820</u>	<u>333,632</u>	<u>313,841</u>
Excess (deficiency) of revenues over expenditures	<u>(118,469)</u>	<u>1,624</u>	<u>740</u>	<u>(73,515)</u>	<u>(119,245)</u>	<u>(81,725)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(7,400)	-	-	-
Total other financing sources (uses)	-	-	<u>(7,400)</u>	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ (118,469)</u>	<u>1,624</u>	<u>\$ (6,660)</u>	<u>(73,515)</u>	<u>\$ (119,245)</u>	<u>(81,725)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		8,485		8,590		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>113,173</u>		<u>104,059</u>		<u>128,071</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 123,282</u>		<u>\$ 39,134</u>			<u>\$ 46,346</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2019

	Special Revenue					
	Unit Road District Bridge		Unit Road District MFT		Township Bridge Program	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ 89,641	\$ 93,903	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	568,500	679,698	-	-
Personal property replacement taxes	-	-	-	-	64,000	69,616
State grants and expenditure reimbursements	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	-	-	-	103	-	-
Investment income	50	75	65	134	-	36
Other	-	-	-	-	-	-
Total revenues	<u>89,691</u>	<u>93,978</u>	<u>568,565</u>	<u>679,935</u>	<u>64,000</u>	<u>69,652</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	171,848	134,231	621,863	697,347	52,052	90,576
Capital outlay	-	-	-	-	52,052	90,576
	<u>(82,157)</u>	<u>(40,253)</u>	<u>(53,298)</u>	<u>(17,412)</u>	<u>11,948</u>	<u>(20,924)</u>
Excess (deficiency) of revenues over expenditures						
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	50,000	-	-	-
Transfers out	-	-	(10,000)	-	-	-
Total other financing sources (uses)	-	-	40,000	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ (82,157)</u>	<u>(40,253)</u>	<u>\$ (13,298)</u>	<u>(17,412)</u>	<u>\$ 11,948</u>	<u>(20,924)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		(5,003)		18,657		9,922
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>74,378</u>		<u>40,320</u>		<u>4,994</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 29,122</u>		<u>\$ 41,565</u>			<u>\$ (6,008)</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	Illinois Municipal Retirement		Liability Insurance		Law Library	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ 407,067	\$ 427,505	\$ 178,637	\$ 180,954	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	13,582	12,724	-	-	-	-
Hotel/motel taxes	-	-	350	325	-	-
Federal revenue	-	-	-	-	16,000	12,835
Fees for services and materials	-	-	-	-	-	-
Investment income	-	-	106,674	178,277	-	-
Other	-	-	285,661	359,556	-	-
Total revenues	<u>420,649</u>	<u>440,229</u>	<u>285,661</u>	<u>359,556</u>	<u>16,000</u>	<u>12,835</u>
EXPENDITURES						
Current:						
General government	-	-	290,185	347,091	-	-
Employee benefits	452,746	415,037	-	-	-	-
Public safety	-	-	-	-	14,656	19,099
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>452,746</u>	<u>415,037</u>	<u>290,185</u>	<u>347,091</u>	<u>14,656</u>	<u>19,099</u>
Excess (deficiency) of revenues over expenditures	<u>(32,097)</u>	<u>25,192</u>	<u>(4,524)</u>	<u>12,465</u>	<u>1,344</u>	<u>(6,264)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	67,200	67,200	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>67,200</u>	<u>67,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 35,103</u>	<u>92,392</u>	<u>\$ (4,524)</u>	<u>12,465</u>	<u>\$ 1,344</u>	<u>(6,264)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		64,193		(823)		2,292
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>(99,916)</u>		<u>71,536</u>		<u>(8)</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 56,669</u>		<u>\$ 83,178</u>		<u>\$ (3,980)</u>	<u>(Continued)</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	Recorder's Automation		Collector's Automation		Court Automation	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	7,155	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	19,000	18,891	2,000	1,865	72,500	63,152
Investment income	-	-	-	1,000	-	33
Other	-	-	-	2,865	-	-
Total revenues	<u>19,000</u>	<u>26,046</u>	<u>2,000</u>	<u>2,865</u>	<u>72,500</u>	<u>63,185</u>
EXPENDITURES						
Current:						
General government	19,000	15,173	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	62,309	72,048
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>19,000</u>	<u>15,173</u>	<u>-</u>	<u>-</u>	<u>62,309</u>	<u>72,048</u>
Excess (deficiency) of revenues over expenditures	-	10,873	2,000	2,865	10,191	(8,863)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(2,000)	(2,000)	-	-
	-	-	(2,000)	(2,000)	-	-
Total other financing sources (uses)	-	-	(2,000)	(2,000)	-	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>10,873</u>	<u>\$ -</u>	<u>865</u>	<u>\$ 10,191</u>	<u>(8,863)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		1,410		-		6,842
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>29,174</u>		<u>1,547</u>		<u>53,173</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>41,457</u>	<u>\$ -</u>	<u>2,412</u>	<u>\$ -</u>	<u>51,152</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	State's Attorney Anti-Crime		Sheriff's Anti-Crime		Coroner's Automation	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	500	386	10,000	8,109	3,000	7,012
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	500	386	10,000	8,109	3,000	7,012
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	1,600	3,080	10,000	6,797	-	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,200	-
	1,600	3,080	10,000	6,797	10,200	-
	(1,100)	(2,694)	-	1,312	(7,200)	7,012
Excess (deficiency) of revenues over expenditures						
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	(10,000)	(10,000)	-	(5,000)
Transfers out	-	-	-	-	(5,000)	(5,000)
Total other financing sources (uses)	-	-	(10,000)	(10,000)	(5,000)	(5,000)
NET CHANGE IN FUND BALANCES	<u>\$ (1,100)</u>	<u>(2,694)</u>	<u>\$ (10,000)</u>	<u>(8,688)</u>	<u>\$ (12,200)</u>	<u>2,012</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		3,688		19,946		20,733
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 994</u>	<u>994</u>	<u>\$ 11,258</u>	<u>\$ 11,258</u>	<u>\$ (12,200)</u>	<u>\$ 22,745</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	Recorder's GIS		Document Storage		Bad Check Restitution	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	26,000	25,341	68,000	60,090	100	94
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>26,000</u>	<u>25,341</u>	<u>68,000</u>	<u>60,090</u>	<u>100</u>	<u>94</u>
EXPENDITURES						
Current:						
General government	37,422	25,816	83,451	103,961	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	1,324	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>37,422</u>	<u>25,816</u>	<u>83,451</u>	<u>103,961</u>	<u>1,324</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(11,422)</u>	<u>(475)</u>	<u>(15,451)</u>	<u>(43,871)</u>	<u>(1,224)</u>	<u>94</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(10,000)	(10,000)	-	-	-	-
	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (21,422)</u>	<u>(10,475)</u>	<u>\$ (15,451)</u>	<u>(43,871)</u>	<u>\$ (1,224)</u>	<u>94</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		3,381		18,575		-
FUND BALANCES (DEFICIT), END OF YEAR		<u>46,877</u>		<u>77,163</u>		<u>1,266</u>
	<u>\$</u>	<u>39,783</u>	<u>\$</u>	<u>51,867</u>	<u>\$</u>	<u>1,360</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue						DUI Fund
	Arrestee Medical		E-Citation		Final Budget		
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	1,100	1,908	500	346	2,600	3,507	
Investment income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total revenues	<u>1,100</u>	<u>1,908</u>	<u>500</u>	<u>346</u>	<u>2,600</u>	<u>3,507</u>	
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Public safety	-	-	3,092	-	10,000	10,000	
Judiciary and court related	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,100	1,908	(2,592)	346	(7,400)	(6,493)	
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ 1,100</u>	<u>1,908</u>	<u>\$ (2,592)</u>	<u>346</u>	<u>\$ (7,400)</u>	<u>(6,493)</u>	
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS							
		131		-			
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>2,088</u>		<u>2,592</u>		<u>17,998</u>	
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 4,127</u>		<u>\$ 2,938</u>		<u>\$ (7,400)</u>	<u>\$ 11,505</u>	(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	Valentine's Fund		Project Redevelop		Child Support Admin Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	307,746	206,299	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	1,800	5,066
Investment income	-	-	-	-	20	26
Other	8,000	1,050	-	-	-	-
Total revenues	8,000	1,050	307,746	206,299	1,820	5,092
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	-	307,745	274,628	5,299	299
Public welfare	15,000	12,046	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	15,000	12,046	307,745	274,628	5,299	299
Excess (deficiency) of revenues over expenditures	(7,000)	(10,996)	1	(68,329)	(3,479)	4,793
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ (7,000)</u>	<u>(10,996)</u>	<u>\$ 1</u>	<u>(68,329)</u>	<u>\$ (3,479)</u>	<u>4,793</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		3,821		79,257		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>35,230</u>		<u>31,248</u>		<u>22,365</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 28,055</u>		<u>\$ 42,176</u>		<u>\$ (3,479)</u>	<u>\$ 27,158</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	VCVA		Sheriff's Donations		VOCA	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	21,000	12,553	-	-	49,180	38,150
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	4,000	5,954	12,295	16,149
Total revenues	<u>21,000</u>	<u>12,553</u>	<u>4,000</u>	<u>5,954</u>	<u>61,475</u>	<u>54,299</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	251	-	-
Judiciary and court related	25,035	17,616	-	-	61,475	67,287
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>25,035</u>	<u>17,616</u>	<u>-</u>	<u>251</u>	<u>61,475</u>	<u>67,287</u>
Excess (deficiency) of revenues over expenditures	<u>(4,035)</u>	<u>(5,063)</u>	<u>4,000</u>	<u>5,703</u>	<u>-</u>	<u>(12,988)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(2,500)	(953)	-	-
Total other financing sources (uses)	-	-	(2,500)	(953)	-	-
NET CHANGE IN FUND BALANCES	<u>\$ (4,035)</u>	<u>(5,063)</u>	<u>\$ 1,500</u>	<u>4,750</u>	<u>\$ -</u>	<u>(12,988)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		5,063		70		20,349
FUND BALANCES (DEFICIT), END OF YEAR		<u>1,950</u>		<u>4,616</u>		<u>(2,557)</u>
	<u>\$ 1,950</u>		<u>\$ 9,436</u>		<u>\$ 4,804</u>	<u>(Continued)</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue				County Clerk Fees & Doc Stamps		
	Indemnity Fund		Sale in Error			Final Budget	Actual
	Final Budget	Actual	Final Budget	Actual			
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	
Personal property replacement taxes	-	-	-	-	-	-	
State grants and expenditure reimbursements	-	-	-	-	-	-	
Hotel/motel taxes	-	-	-	-	-	-	
Federal revenue	-	-	-	-	-	-	
Fees for services and materials	3,000	2,000	3,000	2,501	60,000	55,706	
Investment income	-	-	-	-	-	57	
Other	-	-	-	-	-	-	
Total revenues	3,000	2,000	3,000	2,501	60,000	55,763	
EXPENDITURES							
Current:							
General government	44,091	-	17,329	4,968	45,000	34,787	
Employee benefits	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	
Judiciary and court related	-	-	-	-	-	-	
Public welfare	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	
	44,091	-	17,329	4,968	45,000	34,787	
	(41,091)	2,000	(14,329)	(2,467)	15,000	20,976	
Excess (deficiency) of revenues over expenditures							
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	(15,000)	(15,000)	
Transfers out	-	-	-	-	(15,000)	(15,000)	
Total other financing sources (uses)	-	-	-	-	(15,000)	(15,000)	
NET CHANGE IN FUND BALANCES	\$ (41,091)	2,000	\$ (14,329)	(2,467)	\$ -	5,976	
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS							
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		41,091				50,078	
FUND BALANCES (DEFICIT), END OF YEAR	\$ -	43,091	\$ 11,862	\$ -	\$ -	\$ 56,054	

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Sheriff Bond		Special Revenue Circuit Clerk E-Citations		Sheriff Vehicles	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	140,000	75,603	1,700	3,006	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>140,000</u>	<u>75,603</u>	<u>1,700</u>	<u>3,006</u>	<u>10,000</u>	<u>-</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	142,911	78,153	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>142,911</u>	<u>78,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(2,911)</u>	<u>(2,550)</u>	<u>1,700</u>	<u>3,006</u>	<u>10,000</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>(2,911)</u>	<u>(2,550)</u>	<u>1,700</u>	<u>3,006</u>	<u>10,000</u>	<u>-</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		99		396		
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>5,826</u>		<u>15,357</u>		
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 3,375</u>	<u>\$ 18,759</u>		<u>\$ 18,759</u>		<u>\$ -</u>

(Continued)

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue				Circuit Clerk Op Add-on		
	Sheriff Forfeitures		Judicial Security			Final Budget	Actual
	Final Budget	Actual	Final Budget	Actual			
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	
Personal property replacement taxes	-	-	-	-	-	-	
State grants and expenditure reimbursements	-	-	-	-	-	-	
Hotel/motel taxes	-	-	-	-	-	-	
Federal revenue	-	-	-	-	-	-	
Fees for services and materials	-	39,000	-	44,325	2,500	6,170	
Investment income	-	-	-	-	5	7	
Other	-	-	-	-	-	-	
Total revenues	-	-	39,000	44,325	2,505	6,177	
EXPENDITURES							
Current:							
General government	3,300	-	-	-	-	-	
Employee benefits	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	
Judiciary and court related	-	46,297	-	41,918	5,498	336	
Public welfare	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	
	3,300	-	46,297	41,918	5,498	336	
	(3,300)	-	(7,297)	2,407	(2,993)	5,841	
Excess (deficiency) of revenues over expenditures							
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	10,500	10,500	-	-	
Transfers out	-	-	-	-	-	-	
Total other financing sources (uses)	-	-	10,500	10,500	-	-	
NET CHANGE IN FUND BALANCES	\$ (3,300)	-	\$ 3,203	12,907	\$ (2,993)	5,841	
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS							
				(9,908)		684	
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		3,300		9,574		5,894	
FUND BALANCES (DEFICIT), END OF YEAR	\$ -	\$ 3,300	\$ -	\$ 12,573	\$ -	\$ 12,419	

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	Circuit Clerk Marriage Fund		Social Security		Unemployment Compensation	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ 293,290	\$ 310,751	\$ 2,319	\$ 4,053
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	6,300	2,486	-	-
Hotel/motel taxes	-	-	-	2,538	-	-
Federal revenue	-	330	-	-	-	-
Fees for services and materials	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	6,371	-	-
Total revenues	-	330	299,590	322,146	2,319	4,053
EXPENDITURES						
Current:						
General government	-	-	304,432	294,920	25,573	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	1,259	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total	-	1,259	304,432	294,920	25,573	-
Excess (deficiency) of revenues over expenditures	-	(929)	(4,842)	27,226	(23,254)	4,053
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(10)	-	-	-	-
Total other financing sources (uses)	-	(10)	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	(939)	\$ (4,842)	\$ 27,226	\$ (23,254)	\$ 4,053
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		(70)		(591)		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		4,617		20,689		25,254
FUND BALANCES (DEFICIT), END OF YEAR	\$ 3,608		\$ 47,324			\$ 29,307

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue					
	Senior Citizens		U of I Extension		Hotel Operators' Occupancy Tax Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ 10,504	\$ 10,574	\$ 38,683	\$ 40,559	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	110,000	105,326
Federal revenue	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>10,504</u>	<u>10,574</u>	<u>38,683</u>	<u>40,559</u>	<u>110,000</u>	<u>105,326</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	106,000	113,720
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	20,410	18,501	40,000	40,000	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>20,410</u>	<u>18,501</u>	<u>40,000</u>	<u>40,000</u>	<u>106,000</u>	<u>113,720</u>
Excess (deficiency) of revenues over expenditures	<u>(9,906)</u>	<u>(7,927)</u>	<u>(1,317)</u>	<u>559</u>	<u>4,000</u>	<u>(8,394)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ (9,906)</u>	<u>(7,927)</u>	<u>\$ (1,317)</u>	<u>559</u>	<u>\$ 4,000</u>	<u>(8,394)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
FUND BALANCES (DEFICIT), BEGINNING OF YEAR						1,715
FUND BALANCES (DEFICIT), END OF YEAR						<u>161,984</u>
	<u>\$ 31,980</u>	<u>39,907</u>	<u>\$ 1,141</u>	<u>582</u>	<u>\$ 155,305</u>	<u>(Continued)</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	School Violence Program		Special Revenue		Public Defender Records Automation
	Final Budget	Actual	Juvenile Justice Council Final Budget	Actual	
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:					
Motor fuel tax allotments	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-
State grants and expenditure reimbursements	-	150,500	-	-	-
Hotel/motel taxes	-	-	-	-	-
Federal revenue	-	-	-	-	-
Fees for services and materials	-	-	-	-	20
Investment income	-	-	-	-	-
Other	-	-	-	3,700	-
Total revenues	-	150,500	-	3,700	20
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	150,480	-	-	-
Judiciary and court related	-	-	-	-	-
Public welfare	-	-	-	-	-
Transportation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total	-	150,480	-	-	-
Excess (deficiency) of revenues over expenditures	-	20	-	3,700	20
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES					
	\$ -	20	\$ -	3,700	20
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS					
		(25)		-	16
FUND BALANCES (DEFICIT), BEGINNING OF YEAR					
	\$ -	(5)	\$ 3,700	-	-
FUND BALANCES (DEFICIT), END OF YEAR					
	\$ -	(5)	\$ 3,700	-	36

(Continued)

UNION COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2019

	Special Revenue			Capital Projects		
	Arresting Agency Fee		County Clerk Document Storage	Courthouse Repair & Maintenance		Capital Improvements
	Final Budget	Actual	Final Budget	Final Budget	Actual	Final Budget
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
Personal property replacement taxes	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Hotel/motel taxes	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-
Fees for services and materials	-	406	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	13,625
Total revenues	-	406	-	-	-	13,625
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	50,041	-	74,558
	-	-	-	50,041	-	74,558
Excess (deficiency) of revenues over expenditures	-	406	-	(50,041)	-	(60,933)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	114,852
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	114,852
NET CHANGE IN FUND BALANCES						
	\$ -	\$ 406	\$ -	\$ (50,041)	\$ -	\$ (12,321)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		68				(9,356)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR						
	\$ -		\$ -		50,041	99,998
FUND BALANCES (DEFICIT), END OF YEAR						
	\$ 474		\$ 795		50,041	\$ 144,561
						(Concluded)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

November 30, 2019

	County Fuel Fund	Employee Benefit Fund	Total Internal Service Funds
ASSETS			
Current assets			
Cash and cash equivalents	\$ 25,588	\$ -	\$ 25,588
Prepaid expenses	-	67,003	67,003
Due from other funds	18,706	-	18,706
Due from component unit	112	-	112
Total current assets	44,406	67,003	111,409
TOTAL ASSETS	44,406	67,003	111,409
LIABILITIES			
Current liabilities			
Accounts payable	\$ 85	\$ 63,039	\$ 63,124
Unearned revenue	-	4,659	4,659
Total current liabilities	85	67,698	67,783
TOTAL LIABILITIES	85	67,698	67,783
NET POSITION			
Unrestricted	44,321	(695)	43,626
TOTAL NET POSITION (DEFICIT)	\$ 44,321	\$ (695)	\$ 43,626

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS**

For the Year Ended November 30, 2019

	County Fuel Fund	Employee Benefit Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for services	<u>\$ 137,136</u>	<u>\$ 862,964</u>	<u>\$ 1,000,100</u>
OPERATING EXPENSES			
Cost of fuel sales	147,774	-	147,774
Health insurance	<u>-</u>	<u>845,191</u>	<u>845,191</u>
Total operating expenses	<u>147,774</u>	<u>845,191</u>	<u>992,965</u>
Operating income (loss)	<u>(10,638)</u>	<u>17,773</u>	<u>7,135</u>
CHANGE IN NET POSITION	(10,638)	17,773	7,135
TOTAL NET POSITION - BEGINNING	<u>54,959</u>	<u>(18,468)</u>	<u>36,491</u>
TOTAL NET POSITION (DEFICIT) - ENDING	<u>\$ 44,321</u>	<u>\$ (695)</u>	<u>\$ 43,626</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

For the Year Ended November 30, 2019

	County Fuel Fund	Employee Benefit Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments to suppliers	\$ (147,689)	\$ (898,463)	\$ (1,046,152)
Internal activity-payments for interfund services	134,565	775,601	910,166
Receipts from employees and others	-	122,862	122,862
Net cash from operating activities	<u>(13,124)</u>	<u>-</u>	<u>(13,124)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(13,124)	-	(13,124)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>38,712</u>	<u>-</u>	<u>38,712</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 25,588</u>	<u>\$ -</u>	<u>\$ 25,588</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (10,638)	\$ 17,773	\$ 7,135
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Change in assets and liabilities:			
Accounts receivable	16,247	30,840	47,087
Due from other funds	(18,818)	-	(18,818)
Prepaid expenses	-	(587)	(587)
Unearned revenue	-	4,659	4,659
Accounts payable	85	(52,685)	(52,600)
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (13,124)</u>	<u>\$ -</u>	<u>\$ (13,124)</u>

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2019

	Southern Seven Health Tax Collection Trust	Mobile Home Privilege Tax Fund	County Taxes	Protested Taxes	Trustee Redemption Fund	Unclaimed Fund	Circuit Clerk Fees	County Clerk Tax Redemption	Total
ASSETS									
Cash and cash equivalents	\$ 6,731	\$ -	\$ 300,038	\$ 6,253	\$ 27	\$ -	\$ 377,446	\$ 22,306	\$ 712,801
Restricted cash and cash equivalents	-	516,539	-	-	5,602	13,074	-	-	535,215
Property tax receivable	2,669	-	32,799	-	-	-	-	-	35,468
TOTAL ASSETS	\$ 9,400	\$ 516,539	\$ 332,837	\$ 6,253	\$ 5,629	\$ 13,074	\$ 377,446	\$ 22,306	\$ 1,283,484
LIABILITIES									
Other Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,317	\$ 11,317
Due to county funds	-	-	-	-	-	-	37,294	-	37,294
Due to other taxing units	-	516,539	332,837	-	-	-	-	-	849,376
Due to others	6,731	-	-	6,253	5,629	13,074	340,152	10,989	382,828
Deferred property taxes	2,669	-	-	-	-	-	-	-	2,669
TOTAL LIABILITIES	\$ 9,400	\$ 516,539	\$ 332,837	\$ 6,253	\$ 5,629	\$ 13,074	\$ 377,446	\$ 22,306	\$ 1,283,484

UNION COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2019

	Balances				Balances
	December 1, 2018	Additions	Deductions		November 30, 2019
Total All Agency Funds					
ASSETS					
Cash and cash equivalents	\$ 637,158	\$ 16,990,536	\$ 16,914,893	\$	712,801
Restricted cash and cash equivalents	447,571	98,485	10,841	\$	535,215
Due from county funds	59	-	59	\$	-
Property tax receivable	10,017	35,468	10,017	\$	35,468
TOTAL ASSETS	\$ 1,094,805	\$ 17,124,489	\$ 16,935,810	\$	1,283,484
LIABILITIES					
Other Payables	\$ -	\$ 11,317	\$ -	\$	11,317
Due to county funds	42,025	517,463	522,194	\$	37,294
Due to other taxing units	680,370	15,474,046	15,305,040	\$	849,376
Due to others	369,314	1,118,994	1,105,480	\$	382,828
Deferred property taxes	3,096	2,669	3,096	\$	2,669
TOTAL LIABILITIES	\$ 1,094,805	\$ 17,124,489	\$ 16,935,810	\$	1,283,484
1. Southern Seven Health Tax Collection					
ASSETS					
Cash and cash equivalents	\$ 8,904	\$ 49,827	\$ 52,000	\$	6,731
Property tax receivable	3,096	2,669	3,096	\$	2,669
TOTAL ASSETS	\$ 12,000	\$ 52,496	\$ 55,096	\$	9,400
LIABILITIES					
Deferred property taxes	\$ 3,096	\$ 2,669	\$ 3,096	\$	2,669
Due to others	8,904	49,827	52,000	\$	6,731
TOTAL LIABILITIES	\$ 12,000	\$ 52,496	\$ 55,096	\$	9,400
2. Mobile Home Privilege Tax					
ASSETS					
Restricted cash and cash equivalents	\$ 428,433	\$ 88,173	\$ 67	\$	516,539
TOTAL ASSETS	\$ 428,433	\$ 88,173	\$ 67	\$	516,539
LIABILITIES					
Due to county funds	\$ 59	\$ -	\$ 59	\$	-
Due to other taxing units	428,374	88,173	8	\$	516,539
TOTAL LIABILITIES	\$ 428,433	\$ 88,173	\$ 67	\$	516,539

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2019

	<u>Balances</u> <u>December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances</u> <u>November 30, 2019</u>
3. County taxes				
ASSETS				
Cash and cash equivalents	\$ 245,099	\$ 15,353,074	\$ 15,298,135	\$ 300,038
Property tax receivable	6,921	32,799	6,921	32,799
Accounts receivable	-	-	-	-
Due from county funds	59	-	59	-
TOTAL ASSETS	<u>\$ 252,079</u>	<u>\$ 15,385,873</u>	<u>\$ 15,305,115</u>	<u>\$ 332,837</u>
LIABILITIES				
Other Payables	\$ -	\$ -	\$ -	\$ -
Due to county funds	83	-	83	-
Due to other taxing units	251,996	15,385,873	15,305,032	332,837
TOTAL LIABILITIES	<u>\$ 252,079</u>	<u>\$ 15,385,873</u>	<u>\$ 15,305,115</u>	<u>\$ 332,837</u>
4. Protested Taxes				
ASSETS				
Cash and cash equivalents	\$ 6,253	\$ -	\$ -	\$ 6,253
TOTAL ASSETS	<u>\$ 6,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,253</u>
LIABILITIES				
Due to others	6,253	-	-	6,253
TOTAL LIABILITIES	<u>\$ 6,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,253</u>
5. Trustee Redemption				
ASSETS				
Cash and cash equivalents	\$ 27	\$ -	\$ -	\$ 27
Restricted cash and cash equivalents	6,184	8,851	9,433	5,602
TOTAL ASSETS	<u>\$ 6,211</u>	<u>\$ 8,851</u>	<u>\$ 9,433</u>	<u>\$ 5,629</u>
LIABILITIES				
Due to others	6,211	8,851	9,433	5,629
TOTAL LIABILITIES	<u>\$ 6,211</u>	<u>\$ 8,851</u>	<u>\$ 9,433</u>	<u>\$ 5,629</u>

(Continued)

See accompanying Independent Auditor's Report.

UNION COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2019

	<u>Balances</u> <u>December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances</u> <u>November 30, 2019</u>
6. Unclaimed				
ASSETS				
Restricted cash and cash equivalents	\$ 12,954	\$ 1,461	\$ 1,341	\$ 13,074
TOTAL ASSETS	<u>\$ 12,954</u>	<u>\$ 1,461</u>	<u>\$ 1,341</u>	<u>\$ 13,074</u>
LIABILITIES				
Due to others	\$ 12,954	\$ 1,461	\$ 1,341	\$ 13,074
TOTAL LIABILITIES	<u>\$ 12,954</u>	<u>\$ 1,461</u>	<u>\$ 1,341</u>	<u>\$ 13,074</u>
7. Circuit Clerk Fees				
ASSETS				
Cash and cash equivalents	\$ 354,996	\$ 1,378,939	\$ 1,356,489	\$ 377,446
TOTAL ASSETS	<u>\$ 354,996</u>	<u>\$ 1,378,939</u>	<u>\$ 1,356,489</u>	<u>\$ 377,446</u>
LIABILITIES				
Due to county funds	\$ 41,883	\$ 517,463	\$ 522,052	\$ 37,294
Due to others	313,113	861,476	834,437	340,152
TOTAL LIABILITIES	<u>\$ 354,996</u>	<u>\$ 1,378,939</u>	<u>\$ 1,356,489</u>	<u>\$ 377,446</u>
8. County Clerk Tax Redemption				
ASSETS				
Cash and cash equivalents	\$ 21,879	\$ 208,696	\$ 208,269	\$ 22,306
TOTAL ASSETS	<u>\$ 21,879</u>	<u>\$ 208,696</u>	<u>\$ 208,269</u>	<u>\$ 22,306</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 11,317	\$ -	\$ 11,317
Due to others	\$ 21,879	\$ 197,379	\$ 208,269	\$ 10,989
TOTAL LIABILITIES	<u>\$ 21,879</u>	<u>\$ 208,696</u>	<u>\$ 208,269</u>	<u>\$ 22,306</u>

(Concluded)

See accompanying Independent Auditor's Report.

SUPPLEMENTAL INFORMATION

UNION COUNTY, ILLINOIS

SCHEDULE OF TAX INFORMATION

Tax Levy Year 2018 Payable in 2019

	Year Ended November 30, 2019		
	2018 Levy	Rate	Collection
Corporate/General Fund	\$ 1,153,730	0.55634	1,075,448
Bonds and Interest	156,580	0.07550	147,649
Social Security	308,109	0.14857	290,527
Unemployment	2,128	0.00103	2,014
IMRF	427,497	0.20614	403,097
County Health	36,784	0.01774	34,689
TB Sanitarium	6,383	0.00308	6,021
Mental Health	6,383	0.00308	6,021
Ambulance Service	139,526	0.06728	131,575
Tort Judgements and Liability Insurance	189,387	0.09132	178,582
General Assistance	27	0.00001	39
Extension Education	40,500	0.01953	38,187
Senior Citizens Social Services	10,500	0.00506	9,914
County Highway-General	133,472	0.06436	125,867
County Bridge	134,717	0.06496	127,041
Federal Aid Matching Highway	77,978	0.03760	73,541
County Unit Road Dist.-Road	238,596	0.11505	179,517
County Unit Road Dist.-Bridge	94,176	0.04541	88,380
	<u>\$ 3,156,473</u>	<u>1.52206</u>	<u>2,918,109</u>
ASSESSED VALUATION		<u>\$ 207,380,105</u>	

COMPLIANCE SECTION

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217.793.3363

SIKICH.COM

**INDEPENDENT AUDITOR'S 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***

Members of the County
Board Union County, Illinois
Jonesboro, Illinois

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, discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Illinois (County) as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 16, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 the accompanying schedule of findings and responses, we did identify certain deficiencies in internal control that we consider to be a material weaknesses and significant deficiencies.

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 *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 the deficiencies described in the accompanying schedule of findings and responses as items 2019-001 and 2019-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2019-003 and 2019-004 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's 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.

Sikich LLP
Springfield, Illinois
June 16, 2020

UNION COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES

For the Year Ended November 30, 2019

2019-001 Internal Controls over Financial Reporting

Criteria

The County is required to maintain a system of controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP).

Condition

The County's internal controls over GAAP financial reporting should include adequately trained personnel with knowledge and experience to prepare and/or thoroughly review GAAP based financial statements to ensure they are free of material misstatements and include all disclosures as required by the Government Accounting Standards Board (GASB). During the audit, material adjustments were recommended to correct accounts receivables, accounts payable, prepaid expenses, and governmental debt and capital asset activity. Additionally, it was noted that interfund transactions did not balance in the unadjusted trial balance.

Cause and Effect

During the audit, material adjustments were recommended to correct accounts receivables, accounts payable, prepaid expenses, and governmental debt and capital asset activity based upon audit procedures performed in the County's year-end reporting process. Adjustments were also recommended to balance interfund transactions.

Recommendation

We recommend the County improve controls to ensure all transactions are properly accounted for in accordance with generally accepted accounting principles.

Auditee Response

The County will continue to create controls and review processes in an effort to reduce improperly recorded transactions. The County will create a review process and year-end checklist prior to the start of the FY2020 audit to further ensure all transactions are reported properly.

UNION COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)

For the Year Ended November 30, 2019

2019-002 Inadequate Bank Reconciliation Procedures

Criteria

The County should perform monthly bank reconciliations where the book balance per the reconciliation agrees with the book balance per the general ledger for all cash accounts of the County. These reconciliations should be performed and reviewed on a timely basis.

Condition

During the audit, we noted the various bank reconciliations did not agree to the cash balances reported in the accounting software. Certain reconciliations were not performed as of the last day of the month, creating timing differences between the reconciled balance and the balance in the accounting software. Additionally, we noted outstanding checks included in various reconciliations for which the County was unsure on the status and if they were properly included as outstanding. This issue was noted for active accounts as well as one that was closed in the prior year. During our review of bank reconciliation process, we noted reconciliations that did not indicate proper review and approval by a second individual. We also noted where the Circuit Clerk bank account was not being reconciled to a cash balance calculated from the fines and fees activity.

Cause and Effect

Due to the decentralization of the bank accounts in the various County departments, errors may go undetected or may not be recognized and resolved on a timely basis. Unbalanced bank reconciliations could cause errors to go undetected or may not be recognized and resolved in a timely basis, fraudulent activity to go undetected, or cash accounts to be materially misstated.

Recommendation

We recommend the County establish a process to agree reconciled balances to the cash balances in the accounting software as of the last day of the month. These reconciliations should be reviewed in a timely manner and that review should be documented. We also recommend that all outstanding check listings are reviewed for accuracy. We recommend that the Circuit Clerk perform a reconciliation between the bank account balance each month to the activity reported within the fines and fees accounting system.

UNION COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)

For the Year Ended November 30, 2019

2019-002 Inadequate Bank Reconciliation Procedures (Continued)

Auditee Response

The operating account balances are currently agreed during the bank reconciliation process within Intacct but would sometimes change when pulled again at year-end due to journal entries entered after the month is reconciled. The County has stopped the practice of backdating journal entries to help eliminate differences. The County has also implemented a detailed review of the completed bank statements by the Treasurer. As part of this review, we have been cleaning up old outstanding transactions and will continue to do so until everything is up to date. The County Administrator will request the Circuit Clerk to reconcile the fines and fees report with the bank account balance.

UNION COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)

For the Year Ended November 30, 2019

2019-003 Inadequate Controls over Fines and Fees Assessed by the Court

Criteria

The Clerk of the Circuit Clerk of Union County should ensure all fines and fees are properly assessed in accordance with the Illinois Compiled Statutes.

Condition

During the audit, we noted that certain fines and fees were not properly assessed by the Circuit Court in accordance with the Illinois Compiled Statutes effective prior to July 1, 2019.

Cause and Effect

Due to judicial orders issued and oversight of the numerous fines and fee requirements, the fines and fees may not be properly assessed and therefore, would not be distributed to the appropriate entities as directed by the Statutes.

Recommendation

We recommend the County implement a review process to determine that all fines and fees are assessed in accordance with the Illinois Compiled Statutes.

Auditee Response

This audit finding was noted in our FY2018 audit and our response was it would be corrected with the changes in the legislation effective July 1, 2019; fines and fees will all change and the new amounts will be established in Gavel. As noted in this year's finding all errors were prior to July 2019 so this finding has already been corrected.

UNION COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)

For the Year Ended November 30, 2019

2019-004 Inadequate Time and Attendance Reporting

Criteria

The County should maintain complete time and attendance records to properly calculate and report payroll in accordance with all federal, state, and pension requirements. Tracking of compensated absences should be centralized and time should be earned in accordance with union and employment agreements.

Condition

During the audit, we noted that each County office maintains their own process for tracking time and attendance records for payroll reporting, but only provides summary information for the pay period to the Human Resources Office for the calculation of payroll.

During our testing over compensated absences we noted inconsistencies between compensated absences recorded in the central payroll system and information reported by each Department. We also noted instances of individuals earning or carrying over time that was not in accordance with the union and employment agreements. Further, we noted that compensatory time earned is not tracked or reported in a centralized location.

Cause and Effect

Due to the size of the County and the limited staffing available, each Office tracks their own employees' hours. Only providing summary information to calculate the payroll for each employee could cause errors in the determination of overtime hours and the required reporting for federal, state, and pension records. Additionally, inaccuracies in the central tracking of compensated absences could lead to misstatement of the accrued compensated absences liability and inaccurate compensation to individuals upon termination.

Recommendation

We recommend the County establish a process to provide detailed records regarding the employees' hours worked for the pay period from the various County offices to the Human Resources Office for proper payroll calculation and reporting. We also recommend that the compensated absences activity tracked within the payroll system be reviewed periodically with union and employment agreements, as well as with the support maintained by the individual Departments to ensure the balances agree.

UNION COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)

For the Year Ended November 30, 2019

2019-004 Inadequate Time and Attendance Reporting (Continued)

Auditee Response

The County plans to implement time clocks during 2020. Most offices are already submitting detailed time records to Human Resource for payroll. The few offices that are not submitting time records to HR are keeping the records on file within their offices. Once the time clocks are implemented, this finding will be rectified. In regards to the discrepancy in compensated absences, prior to 12/1/2017 compensated absences were not being tracked centrally. Each department submitted their beginning balance effective 12/1/2017 which was entered by HR into the payroll system. Discrepancies noted by audit were due to errors on the forms filled out by departments. The HR Director will review each exception and follow up with correcting the balances if necessary. The Human Resource Director will also periodically request reports from individual departments and reconcile their information to the payroll system.

UNION COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)

For the Year Ended November 30, 2019

Prior Year Findings

Prior Finding	Condition	Status
2018-001	Internal Controls over Financial Reporting	Repeated
2018-002	Inadequate Bank Reconciliation Procedures	Repeated
2018-003	Inadequate Journal Entry Review Procedures	Not Repeated
2018-004	Inadequate Controls over Fines and Fees Assessed by the Court	Repeated
2018-005	Inadequate Time and Attendance Reporting	Repeated