

FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORTS

UNION COUNTY, ILLINOIS

NOVEMBER 30, 2006



UNION COUNTY, ILLINOIS

NOVEMBER 30, 2006

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UNION COUNTY, ILLINOIS

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## INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Union County  
County Courthouse  
Jonesboro, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for Union County, Illinois, as of and for the year ended November 30, 2006, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These basic financial statements are the responsibility of Union County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of November 30, 2006, and the respective changes in cash basis financial position thereof for the year ended in conformity with the basis of cash receipts and disbursements.

The County has implemented Governmental Accounting Standards Board (GASB) Statement 34, as it relates to the cash basis of accounting, which has altered the format and content of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2007 on our consideration of Union County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Carbondale, Illinois  
May 9, 2007

*Kerber, Eck & Brueckel LLP*



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

Union County Board of Commissioners  
Courthouse  
Jonesboro, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of and for the year ended November 30, 2006, which collectively comprise Union County, Illinois' basic financial statements and have issued our report thereon dated May 9, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control over Financial Reporting

In planning and performing our audit, we considered Union County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Reportable conditions are described in the accompanying schedule.

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

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

May 9, 2007  
Carbondale, Illinois

*Kerber, Eck & Braeckel LLP*

UNION COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS  
YEAR ENDED NOVEMBER 30, 2006

REPORTABLE CONDITIONS OF INTERNAL CONTROL

**05-1. Financial Records**

Cash Accounts

During our audit we noted two bank accounts which were not recorded on the general ledger. The bank accounts are as follows:

Account Name	Balance @ 11/30/06
• General Assistance Reserve	\$22,197.46
• Disaster Relief Fund	\$5,407.40

It is our understanding that the General Assistance Reserve account is available for use by the General Assistance Fund at any time and the Disaster Relief Fund was set-up after the flood of 1993. The County is not certain if there are any restrictions related to this account.

In order to maintain proper internal control over the County's finances; and to properly record and report the financial transactions; it is essential that all bank accounts, under the control of the County, be recorded on the County's general ledger system (books).

Interfund Borrowings

During our audit we noted interfund borrowings that had occurred in previous years, but the receivable and corresponding liability were not recorded on the County's general ledger system (books). These borrowings represent a receivable to the funds that transferred out monies and a liability to the funds that received monies. The failure to record the due to and due from accounts on the County's books results in the financial reports being misleading and inaccurate. We have made correcting journal entries to the books so the interfund transfers are properly reflected in the audited financial statements.

These interfund borrowings include monies borrowed from the Illinois Municipal Retirement Fund and Liability Insurance Fund to cover General Fund expenditures. In FY06, the County repaid \$130,000 of the monies borrowed from these funds. Since the revenue and expenditures of these funds are restricted, it is not a good business practice to borrow from restricted funds without a plan to repay the funds.

We recommend the County record the receivable and liability related to these transactions on the general ledger system immediately

Revolving Loan Program

The County maintains a Revolving Loan Program through the use of funds from the Illinois Department of Commerce and Community Affairs. The receivable related to the outstanding loan balances is not recorded on the County's books. We have made correcting journal entries to record the outstanding balances on the books so the audited financial statements are properly stated.

Tax Anticipation Warrants

In order to meet monthly cash flow needs, it is sometimes necessary for the County to obtain short term bank loans until property tax revenues are received and distributed. Since the short term loans are secured by the anticipation of property tax revenue collections, they are called tax anticipation warrants.

UNION COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS - CONTINUED  
YEAR ENDED NOVEMBER 30, 2006

REPORTABLE CONDITIONS OF INTERNAL CONTROL – CONTINUED

The County is improperly recording the proceeds received from the issuance of tax anticipation warrants (bank loans) as revenue. When the property tax revenue is collected, the amount of the outstanding tax anticipation warrant and the related interest expense is taken out of the property tax revenue collected first and the net remaining amount is recorded as property tax revenue.

This results in the property tax revenue being understated by the amount of the warrant and the related interest expense. In addition, because of the netting, interest expense related to the warrant is never reflected in the books or financial reports.

Generally accepted accounting principles specifically states that no revenue source should be reported in connection with tax anticipation warrants. Instead, the fund receiving the proceeds of the tax anticipation warrant should report a fund liability until the warrant is repaid. To ensure that the amount of property tax revenue for each fiscal year is accurately reflected in the financial statements, the County needs to begin recording the issuance of tax anticipation warrants as a liability and create an account to record the interest expense related to the warrants.

General Obligation Bond

The County is a member of the Southern Illinois Counties Insurance Trust, which was established to pool resources to provide joint self-insurance and to purchase insurance policies. The County issued General Obligation Self-Insurance Refunding Bonds in 2002 to help pay for the continuing costs of establishing the joint self-insurance program.

The liability associated with the outstanding bonds is not recorded on the County's books. We did make correcting journal entries to record the outstanding balances on the books so the audited financial statements are properly stated.

**05-2. Outstanding Checks**

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

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

## UNION COUNTY, ILLINOIS 2006 Financial Report

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

### Management Discussion and Analysis

As management of Union County, we offer readers of Union County's financial statements this narrative overview and analysis of the financial activities of Union County for the fiscal year ending November 30, 2006.

#### **Financial Highlights**

In fiscal year 2004, Union County voters passed a proposal to increase the County Sales Tax by .25%, to be designated as a Public Safety Tax. The Tax revenue is used for additional funding of the Union County Sheriff Department.

#### **Overview of the Financial Statements**

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

#### **Government-Wide Financial Statements**

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

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

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

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

The government-wide financial statement can be found attached to this report.

### **Fund Financial Statements**

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

### **Government Funds**

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

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

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

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

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

**Fiduciary Funds**

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

**Notes to the Financial Statements**

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

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

## BASIC FINANCIAL STATEMENTS

UNION COUNTY, ILLINOIS  
STATEMENT OF NET ASSETS - CASH BASIS  
NOVEMBER 30, 2006

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets:</b>			
Cash and cash equivalents	\$ 2,925,789	\$ 1,214,818	\$ 4,140,607
Stamps on hand	3,280	-	3,280
Loans receivable	165,769	-	165,769
Due from other funds	<u>865,000</u>	<u>-</u>	<u>865,000</u>
Total Assets	<u>3,959,838</u>	<u>1,214,818</u>	<u>5,174,656</u>
 <b>Liabilities:</b>			
Due to other funds	865,000	-	865,000
General obligation bond	<u>1,370,000</u>	<u>-</u>	<u>1,370,000</u>
Total Liabilities	<u>2,235,000</u>	<u>-</u>	<u>2,235,000</u>
 <b>NET ASSETS</b>			
Restricted for:			
Inventory	3,280	-	3,280
Grant fund	21,243	-	21,243
Revolving loan fund	222,053	-	222,053
Debt Service	191,340	-	191,340
Unrestricted	<u>1,286,922</u>	<u>1,214,818</u>	<u>2,501,740</u>
Total Net Assets	<u>\$ 1,724,838</u>	<u>\$ 1,214,818</u>	<u>\$ 2,939,656</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Functions/Programs	Program cash receipts			Net (Disbursements) Receipts and Changes in Net Assets		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>						
Governmental activities:						
General government	\$ (765,222)	\$ 857,644	\$ 140,847	\$ 233,269	\$ -	\$ 233,269
Highways and streets	(2,742,847)	651,288	616,598	(1,474,961)	-	(1,474,961)
Public safety and judiciary	(2,045,869)	158,315	-	(1,887,554)	-	(1,887,554)
Health and welfare	(379,840)	-	-	(379,840)	-	(379,840)
Other	(1,359,435)	95,054	369,650	(894,731)	-	(894,731)
Debt Service	(64,478)	-	-	(64,478)	-	(64,478)
Total governmental activities	<u>(7,357,691)</u>	<u>1,762,301</u>	<u>1,127,095</u>	<u>(4,468,295)</u>	<u>-</u>	<u>(4,468,295)</u>
Business-Type activities:						
Ambulance	(676,688)	507,962	-	-	\$ (168,726)	(168,726)
911	(285,394)	265,521	-	-	(19,873)	(19,873)
Other	(63,755)	27,831	5,474	-	(30,450)	(30,450)
Total Business-Type activities	<u>(1,025,837)</u>	<u>801,314</u>	<u>5,474</u>	<u>-</u>	<u>(219,049)</u>	<u>(219,049)</u>
Total Primary Government	<u>\$ (8,383,528)</u>	<u>\$ 2,563,615</u>	<u>\$ 1,132,569</u>	<u>\$ (4,468,295)</u>	<u>\$ (219,049)</u>	<u>\$ (4,687,344)</u>
General Revenues:						
Taxes:						
Public safety tax				222,247	-	222,247
Property and replacement taxes				2,009,043	298,036	2,307,079
Sales, service, and utility taxes				552,194	-	552,194
Motor fuel tax				1,004,114	-	1,004,114
State Income Tax				753,273	-	753,273
Interest income				59,949	21,675	81,624
Other receipts and reimbursements				446,937	15,880	462,817
Transfers				(20,000)	20,000	-
Total general revenues and transfers				<u>5,027,757</u>	<u>355,591</u>	<u>5,383,348</u>
Change in net assets				559,462	136,542	696,004
Net assets - beginning				<u>1,165,376</u>	<u>1,078,276</u>	<u>2,243,652</u>
Net assets - ending				<u>\$ 1,724,838</u>	<u>\$ 1,214,818</u>	<u>\$ 2,939,656</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS  
GOVERNMENTAL FUNDS

NOVEMBER 30, 2006

	General	Liability Insurance	County Unit Road District- MFT	County Motor Fuel Tax	Illinois Municipal Retirement	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 353,967	\$ 187,944	\$ 265,896	\$ 514,717	\$ 270,010	\$ 1,333,255	\$ 2,925,789
Stamps on hand	3,280	-	-	-	-	-	3,280
Loans receivable	-	-	-	-	-	165,769	165,769
Due from other funds	-	595,000	-	-	170,000	100,000	865,000
<b>Total Assets</b>	<b>357,247</b>	<b>782,944</b>	<b>265,896</b>	<b>514,717</b>	<b>440,010</b>	<b>1,599,024</b>	<b>3,959,838</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Due to other funds	865,000	-	-	-	-	-	865,000
<b>Total Liabilities</b>	<b>865,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>865,000</b>
<b>Fund balances (deficit):</b>							
Reserved for inventory	3,280	-	-	-	-	-	3,280
Reserved for grant fund	-	-	-	-	-	21,243	21,243
Reserved for revolving loan fund	-	-	-	-	-	222,053	222,053
Reserved for debt service	-	-	-	-	-	191,340	191,340
<b>Unreserved reported in:</b>							
General fund	(511,033)	-	-	-	-	-	(511,033)
Special revenue funds	-	782,944	265,896	514,717	440,010	1,164,388	3,167,955
<b>Total Fund Balances (Deficit)</b>	<b>(507,753)</b>	<b>782,944</b>	<b>265,896</b>	<b>514,717</b>	<b>440,010</b>	<b>1,599,024</b>	<b>3,094,838</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 357,247</b>	<b>\$ 782,944</b>	<b>\$ 265,896</b>	<b>\$ 514,717</b>	<b>\$ 440,010</b>	<b>\$ 1,599,024</b>	<b>\$ 3,959,838</b>

Reconciliation to Statement of Net Assets:

Total fund balance for governmental funds \$ 3,094,838

Amounts reported for governmental activities in the statement of net assets are different because:

Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds. (1,370,000)

Net assets of governmental activities \$ 1,724,838

UNION COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS  
GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	General	Liability Insurance	County Unit Road District- MFT	County Motor Fuel Tax	Illinois Municipal Retirement	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Public safety tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,247	\$ 222,247
Property and replacement taxes	557,980	203,015	-	-	473,688	774,360	2,009,043
County share of Illinois income tax	753,273	-	-	-	-	-	753,273
County share of sales tax	552,194	-	-	-	-	-	552,194
Intergovernmental revenue	-	-	600,000	-	-	-	600,000
Salary reimbursements	173,697	-	-	-	-	-	173,697
Service fees, fines, licenses, and commissions	817,864	-	-	-	-	358,633	1,176,497
Interest income	13,886	1,297	3,802	9,328	1,514	30,122	59,949
Equipment rental	-	-	-	-	-	585,804	585,804
Motor fuel tax allotments	-	-	577,602	426,512	-	-	1,004,114
Grants and entitlements	-	-	-	-	-	369,650	369,650
Other receipts and reimbursements	95,666	2,112	-	-	204,577	128,330	430,685
<b>Total Revenues</b>	<b>2,964,560</b>	<b>206,424</b>	<b>1,181,404</b>	<b>435,840</b>	<b>679,779</b>	<b>2,469,146</b>	<b>7,937,153</b>
<b>Expenditures:</b>							
General government	704,174	-	-	-	-	61,048	765,222
Public safety	950,810	-	-	-	-	349,346	1,300,156
Corrections	96,190	-	-	-	-	-	96,190
Judiciary and legal	649,523	-	-	-	-	-	649,523
Highways and streets	-	-	882,662	553,276	-	1,306,909	2,742,847
Health and welfare	262,676	-	-	-	-	117,164	379,840
Other expenditures and reimbursements	95,203	117,137	-	-	637,420	694,153	1,543,913
<b>Total Expenditures</b>	<b>2,758,576</b>	<b>117,137</b>	<b>882,662</b>	<b>553,276</b>	<b>637,420</b>	<b>2,528,620</b>	<b>7,477,691</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>205,984</b>	<b>89,287</b>	<b>298,742</b>	<b>(117,436)</b>	<b>42,359</b>	<b>(59,474)</b>	<b>459,462</b>
<b>Other Financing Sources (Uses):</b>							
Transfers in	-	-	-	-	-	76,680	76,680
Transfers out	(32,160)	-	(55,000)	-	(9,520)	-	(96,680)
<b>Total Other Financing Sources (Uses)</b>	<b>(32,160)</b>	<b>-</b>	<b>(55,000)</b>	<b>-</b>	<b>(9,520)</b>	<b>76,680</b>	<b>(20,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>173,824</b>	<b>89,287</b>	<b>243,742</b>	<b>(117,436)</b>	<b>32,839</b>	<b>17,206</b>	<b>439,462</b>
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>	<b>(681,577)</b>	<b>693,657</b>	<b>22,154</b>	<b>632,153</b>	<b>407,171</b>	<b>1,581,818</b>	<b>2,655,376</b>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ (507,753)</b>	<b>\$ 782,944</b>	<b>\$ 265,896</b>	<b>\$ 514,717</b>	<b>\$ 440,010</b>	<b>\$ 1,599,024</b>	<b>\$ 3,094,838</b>

Reconciliation to change in net assets:

Net change in fund balance for governmental funds \$ 439,462

Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long term debt 120,000

Change in net assets of governmental activities \$ 559,462

UNION COUNTY, ILLINOIS  
STATEMENT OF NET ASSETS - CASH BASIS  
PROPRIETARY FUNDS  
NOVEMBER 30, 2006

	ENTERPRISE FUNDS			
	Major		Nonmajor	
	Ambulance Fund	911 Fund	Animal Control	Total
ASSETS:				
Current Assets:				
Cash and cash equivalents	\$ 614,262	\$ 592,980	\$ 7,576	\$ 1,214,818
Total Assets	<u>614,262</u>	<u>592,980</u>	<u>7,576</u>	<u>1,214,818</u>
NET ASSETS				
Unrestricted	<u>614,262</u>	<u>592,980</u>	<u>7,576</u>	<u>1,214,818</u>
Total Net Assets	<u><u>\$ 614,262</u></u>	<u><u>\$ 592,980</u></u>	<u><u>\$ 7,576</u></u>	<u><u>\$ 1,214,818</u></u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - CASH BASIS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	Ambulance Fund	911 Fund	Animal Control	Total
Operating Revenues:				
Charges for services	\$ 507,962	\$ 265,521	\$ 27,831	\$ 801,314
Property and replacement taxes	298,036	-	-	298,036
Other receipts and reimbursements	-	-	15,880	15,880
	<u>805,998</u>	<u>265,521</u>	<u>43,711</u>	<u>1,115,230</u>
Total Operating Revenues				
Operating Expenses:				
Salaries	437,044	46,679	23,057	506,780
Salaries-dispatchers	-	82,255	-	82,255
Insurance	-	16,741	-	16,741
Fringe benefits	49,665	25,496	-	75,161
Telephone	-	49,717	2,058	51,775
Utilities	13,032	-	5,884	18,916
Supplies	23,465	3,180	2,909	29,554
Office expense	6,226	-	357	6,583
Teaching supplies and aids	-	1,976	-	1,976
Training	-	833	465	1,298
Travel	2,200	-	1,152	3,352
Maintenance and repairs	35,545	24,323	8,106	67,974
Equipment	55,518	8,995	118	64,631
Postage	-	466	-	466
Miscellaneous	4,604	11,741	19,487	35,832
Contingencies	49,389	992	162	50,543
Rent	-	12,000	-	12,000
	<u>676,688</u>	<u>285,394</u>	<u>63,755</u>	<u>1,025,837</u>
Total Operating Expenses				
Operating Income (Loss)	<u>129,310</u>	<u>(19,873)</u>	<u>(20,044)</u>	<u>89,393</u>
Nonoperating Revenues (Expenses):				
Interest Income	<u>8,744</u>	<u>12,865</u>	<u>66</u>	<u>21,675</u>
Total Nonoperating Revenues (Expenses)	<u>8,744</u>	<u>12,865</u>	<u>66</u>	<u>21,675</u>
Net Income (Loss) Before Contributions and Transfers	138,054	(7,008)	(19,978)	111,068
Capital contributions	-	-	5,474	5,474
Transfers in	-	-	20,000	20,000
Change in net assets	138,054	(7,008)	5,496	136,542
Total net assets - beginning	<u>476,208</u>	<u>599,988</u>	<u>2,080</u>	<u>1,078,276</u>
Total net assets - ending	<u>\$ 614,262</u>	<u>\$ 592,980</u>	<u>\$ 7,576</u>	<u>\$ 1,214,818</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES- CASH BASIS  
AGENCY FUNDS  
NOVEMBER 30, 2006

	<u>Circuit Clerk Bond Fund</u>	<u>General Assistance Earnfare</u>	<u>Totals</u>
Assets:			
Cash	\$ <u>555,510</u>	\$ <u>132,379</u>	\$ <u>687,889</u>
Total Assets	<u>555,510</u>	<u>132,379</u>	<u>687,889</u>
Liabilities:			
Escrow liability	555,510	-	555,510
Due to General Assistance Program	<u>-</u>	<u>132,379</u>	<u>132,379</u>
Total Liabilities	<u>555,510</u>	<u>132,379</u>	<u>687,889</u>
Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

# UNION COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

NOVEMBER 30, 2006

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note A.4, these financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

#### 1. Reporting Entity

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

#### 2. Implementation of GASB 34

Although the County presents its annual financial statements on a comprehensive basis of accounting other than GAAP, the aspects of financial statement content and format, as prescribed by GASB Statement 34, have been implemented in the financial statements, effective for the years ended November 30, 2006 and 2005.

#### 3. Basis of Presentation - Fund Accounting

##### Government-Wide Financial Statements

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

##### Fund Financial Statements

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

The funds of the County are described below:

**Governmental Funds**

**General Fund**

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

**Special Revenue Funds**

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

**Debt Service Fund**

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

**Fiduciary Funds**

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

**Agency Funds**

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

**Proprietary Funds**

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

**Enterprise Funds**

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

4. **Basis of Accounting**

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

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

5. **Budgets and Budgetary Accounting**

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

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

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

1. Prior to November 15, a proposed operating budget for the fiscal year commencing the following December 1, is submitted to the County Board. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is made available for the public inspection for fifteen days prior to final action thereon.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Prior to December 1, the budget is formally approved by the Board action.
4. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
5. Budgets for the General and Special Revenue Funds are adopted on the cash basis of accounting.

6. Cash and Cash Equivalents

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

7. Due To and Due From Other Funds

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

8. Property and Equipment

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

9. Encumbrances

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

10. Accumulated Unpaid Vacation and Sick Pay

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

11. Estimates

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

12. Differences from GAAP

As discussed in Note A.3, the County reports both the government-wide and fund financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

NOTE B - PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passed by the Commissioners on December 1, 2005. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments in August and October. The County receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are not recognized as revenue until they are received.

NOTE C - CASH AND CASH EQUIVALENTS

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

Deposits

At November 30, 2006 the carrying amount of the County's deposits with financial institutions was \$4,943,697 and the bank balance was \$5,820,119.

Custodial Credit Risk – Custodial risk is the risk that in the event of a bank failure, the County's deposits may not be returned to the County. Due to the nature of the certificates of deposit, they are included as deposit balances on the balance sheet. As of November 30, 2006, the County has \$ 2,311,906 of uninsured/uncollateralized deposits.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE C - CASH AND CASH EQUIVALENTS - CONTINUED

The deposits are categorized in accordance with risk factors created by the governmental reporting standards.

	Category			Bank Balance	Carrying Amount
	1	2	3		
Certificates of Deposit	\$ 34,576	\$ 260,000	\$ 200,000	\$ 494,576	\$ 494,576
Cash in Bank	<u>3,213,637</u>	<u>-</u>	<u>2,111,906</u>	<u>5,325,543</u>	<u>4,449,121</u>
	<u>\$ 3,248,213</u>	<u>\$ 260,000</u>	<u>\$ 2,311,906</u>	<u>\$ 5,820,119</u>	<u>\$ 4,943,697</u>

Category #1 includes deposits covered by depositing insurance or collateral held by the County in the County's name.

Category #2 includes deposits covered by collateral held by the financial institutions trust department in the County's name.

Category #3 includes deposits which are uncollateralized or the collateral is held by the financial institutions trust department but not in the County's name.

Interest Rate Risk – Interest rate risk is the risk that the fair value of an investment will decline as interest increases. Due to the County's type of investments at November 30, 2006, certificates of deposits, interest rate risk is not significant.

NOTE D - DUE TO/FROM OTHER FUNDS

As of November 30, 2006, interfund receivables and payables resulting from various interfund transactions were as follows:

	Due From <u>Other Funds</u>	Due To <u>Other Funds</u>
General fund	\$ -	\$ 865,000 *
General Assistance	100,000	-
Liability Insurance Fund	595,000	-
Illinois Municipal Retirement Fund	<u>170,000</u>	<u>-</u>
	<u>\$ 865,000</u>	<u>\$ 865,000</u>

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE E - LOANS RECEIVABLE/REVOLVING LOAN PROGRAM

The County has established a Revolving Loan Program through the use of funds from the Illinois Department of Commerce and Community Affairs. These funds are to be used to promote economic development in the County by providing low interest loans. As the funds are recaptured from the loans, they may be used to make other economic development loans. As of November 30, 2006, the County had the following loans receivable through the revolving loans program:

	<u>Loan Amount</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 11/30/06</u>
Amy D. Mezo	40,000	6/14/2006	5	1/14/2022	\$ 40,000
Jim Cross Auto Repair	35,000	6/05/2000	5	6/08/2010	14,385
Charles Masonry	46,150	11/09/2001	5	12/09/2006	-
Reynolds Service Company	50,000	10/29/1996	5	11/01/2011	22,032
Lotus Naturescapes	50,000	8/17/2004	5	8/17/2011	37,448
McCann & Son's A/C & Heating	25,250	11/19/2004	5	2/19/2015	21,689
High Pressure Pro's	7,000	4/26/2002	5	4/26/2007	781
Boars Nest Bed & Breakfast	30,000	12/05/2005	5	6/05/2020	<u>29,434</u>
					<u>\$ 165,769</u>

NOTE F - RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund - Defined Benefit Pension Plan

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE F - RETIREMENT COMMITMENTS - CONTINUED

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. SLEP members are required to contribute 6.50 percent of their annual covered salary. ECO members are required to contribute 7.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 13.17 percent of payroll for SLEP member, 29.23 percent of payroll for ECO members and 9.79 percent for all other employees. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2005 was 27 years.

For December 31, 2005, the County's annual pension cost of \$67,584 for SLEP members, \$102,004 for ECO members and \$191,895 for all other members was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses, (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period, with a 15 percent corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

\* DIGEST OF CHANGES

\*\* 2006 INFORMATION WAS NOT AVAILABLE

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study. The principal changes were:

The 1994 Group Annuity Mortality implemented. For regular members, fewer normal and earlier retirements are expected to occur.

NOTE G - ACCOUNTING POLICIES RELATIVE TO MOTOR FUEL

The County receives allotments of motor fuel taxes from the State of Illinois. This money is restricted to specific programs approved by the State. Therefore, cash balances on hand are restricted for use in these approved projects.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE H - LEGAL DEBT MARGIN

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

At November 30, 2006 the statutory limit for the County was \$7,741,232 providing a remaining debt margin of \$6,371,232.

NOTE I - NOTES PAYABLE

The Union County Clerk entered into a loan agreement with Anna National Bank on April 5, 2002 for the purchase of a Savin Copier. The amount of the loan was \$11,900 at an interest rate of 8.5 percent due in sixty monthly payment of \$244.21 including principal and interest. The balance of the loan at November 30, 2006 is \$2,931. The following represents a summary of payments due to maturity.

Year Ending November 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	1,197	24	1,221
	<u>\$ 1,197</u>	<u>\$ 24</u>	<u>\$ 1,221</u>

The Union County Ambulance entered into a loan agreement with First National Bank on November 14, 2006 for the purchase of an ambulance. The amount of the loan was \$71,704 at an interest rate of 3.75 percent due on December 15, 2006. The balance of the loan at November 30, 2006 is \$71,704. The following represents a summary of payments due to maturity.

Year Ending November 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	71,704	228	71,932
	<u>\$ 71,704</u>	<u>\$ 228</u>	<u>\$ 71,932</u>

NOTE J - LONG-TERM DEBT

Bonds Payable

Union County, Illinois issued General Obligation Self-Insurance Refunding Bonds, Series 2002 on May 14, 2002. These bonds were issued to refinance the County's portion of continuing costs of establishing a joint self-insurance program with other Illinois counties pursuant to the Southern Illinois Counties Insurance Trust. The refinancing consisted of refunding the Series 1993 and 1995 bonds. Interest on the General Obligation Self-Insurance Refunding Bonds, Series 2002 is payable on June 1 and December 1 of each year commencing on June 1, 2002. The interest rates vary and are outlined below. The Union Trust Corporation of Streator, Illinois, is the paying agent. The bonds are direct general obligations of Union County, Illinois, and contain a pledge of the County's full faith and credit for the payment of the principal and interest on the bonds. The bond payment schedule including interest rates is as follows:

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE J - LONG-TERM DEBT - CONTINUED

<u>Date</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
12/1/07	3.750	130,000	59,028	189,028
12/1/08	3.900	135,000	54,153	189,153
12/1/09	4.100	135,000	48,887	183,887
12/1/10	4.250	145,000	43,352	188,352
12/1/11	4.300	155,000	37,190	192,190
12/1/12	4.400	155,000	30,525	185,525
12/1/13	4.500	165,000	23,705	188,705
12/1/14	4.600	170,000	16,280	186,280
12/1/15	4.700	<u>180,000</u>	<u>8,460</u>	<u>188,460</u>
		<u>\$1,370,000</u>	<u>\$321,580</u>	<u>\$1,691,580</u>

Remaining Escrow Requirements Related to Refunded 1995 Bonds

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Escrow Requirements Related to Refunded 1995 Bonds</u>
6/1/07	-	-	29,514	29,514
12/1/07	<u>130,000</u>	Various	<u>29,514</u>	<u>159,514</u>
	<u>\$ 130,000</u>		<u>\$ 59,028</u>	<u>\$ 189,028</u>

Summary of Debt Transactions

The following is a summary of the debt transaction of Union County for the year ended November 30, 2006:

		<u>Series 2002 Bonds</u>
Balance, December 1, 2005	\$	1,490,000
Principal paid		(120,000)
Additions		-
Debt retired		-
Balance, November 30, 2006		<u>\$ 1,370,000</u>

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2006

NOTE J – LONG-TERM DEBT - CONTINUED

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

Fiscal Year Ending <u>November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	130,000	59,028	189,028
2008	135,000	54,153	189,153
2009	135,000	48,887	183,887
2010	145,000	43,352	188,352
2011	<u>155,000</u>	<u>37,190</u>	<u>192,190</u>
	<u>\$ 700,000</u>	<u>\$ 242,610</u>	<u>\$ 942,610</u>

NOTE K - RISK MANAGEMENT AND LITIGATION

The County is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, Union County participates in the Southern Illinois Counties Insurance Trust. The Trust is setup to provide Johnson, Pulaski and Union Counties with basic insurance coverage. The trust is funded by insurance premiums from each of the participants along with bond proceeds issued by each county to provide the insurance reserves. Total bond proceeds for providing the initial reserve was \$4,500,000 with a self-insured retention of \$250,000. The County's policy is to record any related expenditures in the year in which they are notified of a loss.

There are certain outstanding claims for which the ultimate liability, if any, cannot be determine at this time. County officials believe the claims should fall within the trust and insurance coverage's.

NOTE L - DEFICIT FUND BALANCE

As of November 30, 2006, the County General Fund had a deficit fund balance of \$(507,753).

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL FUND

NOVEMBER 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Property and replacement taxes	\$ 593,000	\$ 593,000	\$ 557,980	\$ (35,020)
County share of Illinois income tax	650,000	650,000	753,273	103,273
County share of sales tax	470,000	470,000	552,194	82,194
County share of inheritance tax	5,000	5,000	-	(5,000)
Service fees, licenses and commissions	785,800	785,800	817,864	32,064
Interest income	7,500	7,500	13,886	6,386
Salary reimbursements	201,000	201,000	173,697	(27,303)
Other receipts and reimbursements	46,600	46,600	95,666	49,066
Total revenues	<u>2,758,900</u>	<u>2,758,900</u>	<u>2,964,560</u>	<u>205,660</u>
<b>GENERAL GOVERNMENT</b>				
<b>Board of Commissioners</b>				
Salaries	24,000	24,000	24,000	-
Financial Consultant	6,600	6,600	6,600	-
Travel and expense	1,000	1,000	225	775
Printing	1,000	1,000	-	1,000
Office supplies	100	100	-	100
	<u>32,700</u>	<u>32,700</u>	<u>30,825</u>	<u>1,875</u>
<b>County Clerk</b>				
Salary-County Clerk	43,710	43,710	43,710	-
Salary Deputies	55,031	57,701	56,882	819
Salary-part-time	2,000	2,000	1,237	763
Salary-overtime	1,200	1,200	1,200	-
Fees-vital statistics	225	225	200	25
Microfilm	2,500	2,500	2,023	477
Office supplies	3,000	3,000	2,683	317
Postage and box rent	2,000	2,000	3,473	(1,473)
Ledgers and binders	1,800	1,800	1,806	(6)
Association dues	250	250	220	30
Photocopy supplies	1,500	1,500	1,146	354
Equipment service contract	3,000	3,000	3,215	(215)
Maintenance-equipment	2,900	2,900	2,600	300
Travel	500	500	208	292
Miscellaneous	500	500	614	(114)
	<u>120,116</u>	<u>122,786</u>	<u>121,217</u>	<u>1,569</u>
<b>Collector and Treasurer</b>				
Salary-Treasurer	43,709	43,709	43,708	1
Salary-Assistant Treasurer	28,819	31,016	31,016	-
Salary-Deputies	56,362	62,642	61,889	753
Equipment repair	250	250	124	126
Postage and envelopes	2,100	2,100	1,059	1,041
Office supplies	1,000	1,000	1,243	(243)
Publishing	2,000	2,000	3,636	(1,636)
Dues	260	260	260	-
Travel and expense	500	500	396	104
Equipment	2,500	2,500	1,917	583
	<u>137,500</u>	<u>145,977</u>	<u>145,248</u>	<u>729</u>
Subtotal general government carried forward	<u>290,316</u>	<u>301,463</u>	<u>297,290</u>	<u>4,173</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED  
GENERAL FUND

NOVEMBER 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
General Government brought forward	\$ 290,316	\$ 301,463	\$ 297,290	\$ 4,173
Other expenditures and reimbursements				
County audit and budget preparation	21,000	21,000	23,000	(2,000)
Hotel/Motel administration	3,000	3,000	685	2,315
Computer service	68,760	68,760	67,948	812
Contingencies	167,031	66,045	40,079	25,966
IMRF repayment	100,000	100,000	130,000	(30,000)
Contra account for IMRF loan	-	-	(130,000)	130,000
Public service contracts	1,600	1,600	1,600	-
	<u>361,391</u>	<u>260,405</u>	<u>133,312</u>	<u>127,093</u>
Supervisor of Assessment				
Salary-Supervisor	43,709	43,709	43,709	-
Salary Deputies	48,574	54,632	54,633	(1)
Salary-Assistant Supervisor	28,819	31,016	31,016	-
Soil mapping	500	500	-	500
Travel	1,000	1,000	1,447	(447)
Postage	1,000	1,000	903	97
Publication of notices	2,000	2,000	432	1,568
Office supplies	1,200	1,200	1,017	183
Photocopy supplies	300	300	531	(231)
Equipment	1,000	1,000	548	452
Miscellaneous	300	300	-	300
	<u>128,402</u>	<u>136,657</u>	<u>134,236</u>	<u>2,421</u>
Elections				
Salaries	18,910	21,910	22,473	(563)
Postage	2,500	2,500	3,815	(1,315)
Publishing	6,000	6,000	8,724	(2,724)
Office supplies	66,399	66,399	61,391	5,008
Printing	500	500	-	500
Computer	12,000	12,000	12,400	(400)
Election polling places	1,500	1,500	1,540	(40)
Judge school	1,000	1,000	970	30
Judges pay, rent and mileage	28,000	28,000	28,023	(23)
	<u>136,809</u>	<u>139,809</u>	<u>139,336</u>	<u>473</u>
Total general government	\$ 916,918	\$ 838,334	\$ 704,174	\$ 134,160

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED  
GENERAL FUND

NOVEMBER 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>PUBLIC SAFETY</b>				
Sheriff's department				
Salary-Sheriff	\$ 45,895	\$ 45,895	\$ 45,807	\$ 88
Salary-Deputies	222,841	222,841	225,897	(3,056)
Salary-Public Safety	1,500	1,500	1,588	(88)
Salary-Secretary	30,946	30,946	30,368	578
Salary-Custodian	24,688	24,688	24,821	(133)
Salary-Radio Operator	96,230	96,230	94,327	1,903
Salary-Holiday Buy Back	8,000	8,000	4,892	3,108
Salary-Custodian-part-time	600	600	1,320	(720)
Salary-overtime	22,000	22,000	19,361	2,639
Uniforms	3,000	3,000	1,870	1,130
New vehicle	22,000	22,000	22,013	(13)
Postage	1,000	1,000	791	209
Laundry service	2,500	2,500	2,104	396
Travel-transportation of prisoners	500	500	171	329
Sheriff dues	450	450	760	(310)
Food-prisoners	800	800	766	34
Office supplies	3,500	3,500	2,603	897
Gasoline	22,000	22,000	28,360	(6,360)
Repairs	14,000	14,000	13,417	583
Operating supplies	7,000	7,000	6,826	174
Operating impoundment lot	1,000	1,000	737	263
Computer	8,000	8,000	4,831	3,169
Photocopy supplies	1,000	1,000	1,005	(5)
Ledgers and binders	550	550	341	209
	<u>540,000</u>	<u>540,000</u>	<u>534,976</u>	<u>5,024</u>
County Coroner				
Salary-Coroner	11,910	12,220	12,210	10
Salary-Deputy	2,750	3,050	3,300	(250)
Telephone	1,000	1,000	401	599
Court Reporter	700	700	297	403
Dues	400	400	275	125
Training	750	750	-	750
Medical	6,175	6,175	8,195	(2,020)
	<u>23,685</u>	<u>24,295</u>	<u>24,678</u>	<u>(383)</u>
Subtotal County Coroner carried forward	<u>23,685</u>	<u>24,295</u>	<u>24,678</u>	<u>(383)</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED  
GENERAL FUND

NOVEMBER 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
County Coroner brought forward	\$ 23,685	\$ 24,295	\$ 24,678	\$ (383)
Office supplies	300	300	165	135
Jurors	811	7,991	7,702	289
Equipment	300	710	704	6
	<u>25,096</u>	<u>33,296</u>	<u>33,249</u>	<u>47</u>
 Courthouse and jail				
Maintenance-building	10,000	10,000	15,860	(5,860)
Building improvements	32,815	32,815	32,632	183
Housing prisoners	220,000	229,500	240,328	(10,828)
Juvenile detention	20,000	20,000	12,786	7,214
Telephone	40,000	40,000	38,231	1,769
Utilities	40,000	40,000	31,586	8,414
Laundry	100	100	-	100
	<u>362,915</u>	<u>372,415</u>	<u>371,423</u>	<u>992</u>
 Emergency services and disaster operations				
Salaries	-	3,000	3,060	(60)
Salaries-secetary	-	600	380	220
Maintenance vehicle	1,000	1,000	456	544
Telephone	555	555	1,189	(634)
Utilities	2,000	2,000	2,241	(241)
Travel	400	400	576	(176)
Postage	200	200	39	161
Dues	45	45	45	-
Public service contracts	1,000	1,000	177	823
Office supplies	200	200	24	176
Gas and oil	600	600	560	40
Miscellaneous	1,000	1,000	1,658	(658)
Equipment	1,000	1,000	757	243
	<u>8,000</u>	<u>11,600</u>	<u>11,162</u>	<u>438</u>
 Total public safety	<u>\$ 936,011</u>	<u>\$ 957,311</u>	<u>\$ 950,810</u>	<u>\$ 6,501</u>
 CORRECTIONS				
Probation				
Union County share of area wide expense	<u>\$ 89,400</u>	<u>\$ 109,770</u>	<u>\$ 96,190</u>	<u>\$ 13,580</u>
 Total corrections	<u>\$ 89,400</u>	<u>\$ 109,770</u>	<u>\$ 96,190</u>	<u>\$ 13,580</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED  
GENERAL FUND

NOVEMBER 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>JUDICIARY AND LEGAL</b>				
<b>Circuit Clerk</b>				
Salary-Circuit Clerk	\$ 43,709	\$ 43,709	\$ 43,709	\$ -
Salary-Assistant Circuit Clerk	28,819	28,819	4,803	24,016
Salary-Deputy Clerks	121,116	144,687	156,991	(12,304)
Salary-Part-Time	-	-	2,998	(2,998)
Travel	500	500	56	444
Equipment	500	500	884	(384)
Office and court supplies	3,500	3,500	3,872	(372)
Postage and box rent	6,000	6,000	5,759	241
Photocopy supplies	1,000	1,000	713	287
Miscellaneous	333	333	885	(552)
Dues-Circuit Clerk	350	350	410	(60)
	<u>205,827</u>	<u>229,398</u>	<u>221,080</u>	<u>8,318</u>
<b>Court expense</b>				
Postage	150	150	195	(45)
Legal services/court	110,000	110,000	116,423	(6,423)
Dues	400	400	550	(150)
Circuit court jurors	12,000	12,000	8,341	3,659
Office supplies	1,000	1,000	962	38
Maintenance contracts	500	500	595	(95)
Circuit court expense	1,000	1,000	1,117	(117)
Miscellaneous	500	500	493	7
Equipment	5,000	5,000	5,000	-
	<u>130,550</u>	<u>130,550</u>	<u>133,676</u>	<u>(3,126)</u>
<b>States Attorney</b>				
States Attorney salary	113,411	120,037	115,382	4,655
Secretary salary	46,283	48,200	49,261	(1,061)
Assistant States Attorney	50,000	53,000	50,917	2,083
Salary-part-time	2,658	2,658	991	1,667
Dues	500	500	844	(344)
Photocopy supplies	1,250	1,250	290	960
Office supplies	2,500	2,500	2,869	(369)
Appellate service	7,000	7,000	7,000	-
Travel	2,500	2,500	2,029	471
Postage	1,000	1,000	512	488
Miscellaneous	5,000	5,000	7,056	(2,056)
	<u>232,102</u>	<u>243,645</u>	<u>237,151</u>	<u>6,494</u>
Subtotal judiciary and legal carried forward	<u>568,479</u>	<u>603,593</u>	<u>591,907</u>	<u>11,686</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONCLUDED  
GENERAL FUND

NOVEMBER 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Subtotal judiciary and legal carried forward	\$ 568,479	\$ 603,593	\$ 591,907	\$ 11,686
Judicial security				
Salary	55,000	56,800	55,460	1,340
Travel	100	100	1,667	(1,567)
Laundry services	200	200	155	45
Training	100	100	-	100
Uniforms	200	200	108	92
Equipment	300	300	226	74
	<u>55,900</u>	<u>57,700</u>	<u>57,616</u>	<u>84</u>
Total judiciary and legal	\$ 624,379	\$ 661,293	\$ 649,523	\$ 11,770
HEALTH AND WELFARE				
Health insurance	\$ 225,000	\$ 225,000	\$ 262,676	\$ (37,676)
Total health and welfare	\$ 225,000	\$ 225,000	\$ 262,676	\$ (37,676)
OTHER				
Superintendent of Education				
County's share of office	\$ 26,000	\$ 26,000	\$ 24,512	\$ 1,488
County portion of other programs				
SIEG agent	39,000	39,000	42,131	(3,131)
Merit board	500	500	200	300
Other	-	-	28,360	(28,360)
	<u>39,500</u>	<u>39,500</u>	<u>70,691</u>	<u>(31,191)</u>
Total other	\$ 65,500	\$ 65,500	\$ 95,203	\$ (29,703)
Total expenditures	\$ 2,857,208	\$ 2,857,208	\$ 2,758,576	\$ 98,632
Excess (Deficiency) of revenues over expenditures	(98,308)	(98,308)	205,984	304,292
Other financing sources (uses):				
Operating transfers out	(37,458)	(37,458)	(32,160)	5,298
Total other financing sources	(37,458)	(37,458)	(32,160)	5,298
Excess (Deficiency) of revenues and other financing sources over expenditures	(135,766)	(135,766)	173,824	309,590
Fund balance, beginning of year	(681,577)	(681,577)	(681,577)	-
Fund balance, end of year	\$ (817,343)	\$ (817,343)	\$ (507,753)	\$ 309,590

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
MAJOR SPECIAL REVENUE FUNDS

NOVEMBER 30, 2006

	Liability Insurance				County Unit Road District-MFT			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
Property and replacement taxes	\$ 191,332	\$ 191,332	\$ 203,015	\$ 11,683	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-	600,000	600,000
Interest income	500	500	1,297	797	1,000	1,000	3,802	2,802
Motor fuel tax allotments	-	-	-	-	620,000	620,000	577,602	(42,398)
Other receipts and reimbursements	14,000	14,000	2,112	(11,888)	85,000	85,000	-	(85,000)
Total revenues	<u>205,832</u>	<u>205,832</u>	<u>206,424</u>	<u>592</u>	<u>706,000</u>	<u>706,000</u>	<u>1,181,404</u>	<u>475,404</u>
Highways and streets	-	-	-	-	793,500	793,500	882,662	(89,162)
Other expenditures and reimbursements	266,200	266,200	117,137	149,063	-	-	-	-
Total expenditures	<u>266,200</u>	<u>266,200</u>	<u>117,137</u>	<u>149,063</u>	<u>793,500</u>	<u>793,500</u>	<u>882,662</u>	<u>(89,162)</u>
Excess of revenues over expenditures	(60,368)	(60,368)	89,287	149,655	(87,500)	(87,500)	298,742	386,242
Other financing sources (uses):								
Transfers in	-	-	-	-	35,000	35,000	-	(35,000)
Transfers out	-	-	-	-	-	-	(55,000)	(55,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>(55,000)</u>	<u>(90,000)</u>
Net change in fund balances	(60,368)	(60,368)	89,287	149,655	(52,500)	(52,500)	243,742	296,242
Fund balance, beginning of year	693,657	693,657	693,657	-	22,154	22,154	22,154	-
Fund balance, end of year	<u>\$ 633,289</u>	<u>\$ 633,289</u>	<u>\$ 782,944</u>	<u>\$ 149,655</u>	<u>\$ (30,346)</u>	<u>\$ (30,346)</u>	<u>\$ 265,896</u>	<u>\$ 296,242</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
MAJOR SPECIAL REVENUE FUNDS - CONTINUED

NOVEMBER 30, 2006

	County Motor Fuel Tax				Illinois Municipal Retirement			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
Property and replacement taxes	\$ -	\$ -	\$ -	\$ -	\$ 762,428	\$ 762,428	\$ 473,688	\$ (288,740)
Interest income	10,000	10,000	9,328	(672)	100	100	1,514	1,414
Motor fuel tax allotments	573,526	573,526	426,512	(147,014)	-	-	-	-
Other receipts and reimbursements	111,104	111,104	-	(111,104)	12,000	12,000	204,577	192,577
Total revenues	<u>694,630</u>	<u>694,630</u>	<u>435,840</u>	<u>(258,790)</u>	<u>774,528</u>	<u>774,528</u>	<u>679,779</u>	<u>(94,749)</u>
Highways and streets	1,021,707	1,021,707	553,276	468,431	-	-	-	-
Other expenditures and reimbursements	-	-	-	-	754,963	754,963	637,420	117,543
Total expenditures	<u>1,021,707</u>	<u>1,021,707</u>	<u>553,276</u>	<u>468,431</u>	<u>754,963</u>	<u>754,963</u>	<u>637,420</u>	<u>117,543</u>
Excess of revenues over expenditures	(327,077)	(327,077)	(117,436)	209,641	19,565	19,565	42,359	22,794
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(9,520)	(9,520)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,520)</u>	<u>(9,520)</u>
Net change in fund balances	(327,077)	(327,077)	(117,436)	209,641	19,565	19,565	32,839	13,274
Fund balance, beginning of year	632,153	632,153	632,153	-	407,171	407,171	407,171	-
Fund balance, end of year	<u>\$ 305,076</u>	<u>\$ 305,076</u>	<u>\$ 514,717</u>	<u>\$ 209,641</u>	<u>\$ 426,736</u>	<u>\$ 426,736</u>	<u>\$ 440,010</u>	<u>\$ 13,274</u>

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET - CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 NOVEMBER 30, 2006

	Special Revenue Funds							Total Nonmajor Governmental Funds	
	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health and Welfare	Other	Grant Fund	Revolving Loan Fund		Debt Service Fund
Assets:									
Cash and cash equivalents	\$ 41,116	\$ 598,427	\$ 287,958	\$ 50,774	\$ 86,113	\$ 21,243	\$ 56,284	\$ 191,340	\$ 1,333,255
Loans receivable	-	-	-	-	-	-	165,769	-	165,769
Due from other funds	-	-	-	100,000	-	-	-	-	100,000
<b>Total Assets</b>	<b>\$ 41,116</b>	<b>\$ 598,427</b>	<b>\$ 287,958</b>	<b>\$ 150,774</b>	<b>\$ 86,113</b>	<b>\$ 21,243</b>	<b>\$ 222,053</b>	<b>\$ 191,340</b>	<b>\$ 1,599,024</b>
Fund Balances									
Reserved	-	-	-	-	-	21,243	222,053	191,340	434,636
Unreserved, undesignated	41,116	598,427	287,958	150,774	86,113	-	-	-	1,164,388
<b>Total Fund Balances</b>	<b>41,116</b>	<b>598,427</b>	<b>287,958</b>	<b>150,774</b>	<b>86,113</b>	<b>21,243</b>	<b>222,053</b>	<b>191,340</b>	<b>1,599,024</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 41,116</b>	<b>\$ 598,427</b>	<b>\$ 287,958</b>	<b>\$ 150,774</b>	<b>\$ 86,113</b>	<b>\$ 21,243</b>	<b>\$ 222,053</b>	<b>\$ 191,340</b>	<b>\$ 1,599,024</b>

UNION COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	Special Revenue								Total
	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health and Welfare	Other	Grant Fund	Revolving Loan Fund	Debt Service Fund	
Revenues:									
Public safety tax	\$ -	\$ -	\$ 222,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,247
Property and replacement taxes	-	482,401	-	75,500	29,151	-	-	187,308	774,360
Fees and fines	39,780	65,484	158,315	-	95,054	-	-	-	358,633
Interest income	377	8,111	3,661	836	1,557	442	7,841	7,297	30,122
Equipment rental	-	585,804	-	-	-	-	-	-	585,804
Grants and entitlements	-	-	-	-	-	369,650	-	-	369,650
Other receipts and reimbursements	38,023	31,210	8,589	48,987	1,521	-	-	-	128,330
<b>Total Revenues</b>	<b>78,180</b>	<b>1,173,010</b>	<b>392,812</b>	<b>125,323</b>	<b>127,283</b>	<b>370,092</b>	<b>7,841</b>	<b>194,605</b>	<b>2,469,146</b>
Expenditures:									
Administrative	-	-	-	12,026	-	-	2,906	-	14,932
Salaries and labor	-	362,012	252,066	30,000	12,301	-	-	-	656,379
Fringe benefits	-	72,340	-	4,935	-	-	-	-	77,275
Utilities	-	10,636	-	-	-	-	-	-	10,636
Materials and supplies	-	129,495	33,784	55,546	-	-	-	-	218,825
Construction and maintenance	-	598,933	-	-	-	-	-	-	598,933
Public health	-	-	-	12,677	-	-	-	-	12,677
Equipment purchases	650	110,030	42,310	-	1,342	-	-	-	154,332
Other expenditures and reimbursements	60,398	23,463	21,186	1,180	140,151	352,975	-	184,478	783,831
General assistance health care payments	-	-	-	800	-	-	-	-	800
<b>Total Expenditures</b>	<b>61,048</b>	<b>1,306,909</b>	<b>349,346</b>	<b>117,164</b>	<b>153,794</b>	<b>352,975</b>	<b>2,906</b>	<b>184,478</b>	<b>2,528,620</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>17,132</b>	<b>(133,899)</b>	<b>43,466</b>	<b>8,159</b>	<b>(26,511)</b>	<b>17,117</b>	<b>4,935</b>	<b>10,127</b>	<b>(59,474)</b>
Other Financing Sources (Uses):									
Transfers in	-	83,520	-	-	12,160	-	-	-	95,680
Transfers out	(19,000)	-	-	-	-	-	-	-	(19,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(19,000)</b>	<b>83,520</b>	<b>-</b>	<b>-</b>	<b>12,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,680</b>
<b>Net change in fund balances</b>	<b>(1,868)</b>	<b>(50,379)</b>	<b>43,466</b>	<b>8,159</b>	<b>(14,351)</b>	<b>17,117</b>	<b>4,935</b>	<b>10,127</b>	<b>17,206</b>
Fund balances - beginning	42,984	648,806	244,492	142,615	100,464	4,126	217,118	181,213	1,581,818
<b>Fund balances - ending</b>	<b>\$ 41,116</b>	<b>\$ 598,427</b>	<b>\$ 287,958</b>	<b>\$ 150,774</b>	<b>\$ 86,113</b>	<b>\$ 21,243</b>	<b>\$ 222,053</b>	<b>\$ 191,340</b>	<b>\$ 1,599,024</b>

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - OTHER GENERAL GOVERNMENT

NOVEMBER 30, 2006

	<u>Automation Fee- Treasurer</u>	<u>Automation Fee- County Clerk</u>	<u>GIS Fund</u>	<u>Totals</u>
Assets				
Cash and cash equivalents	\$ <u>8,779</u>	\$ <u>18,317</u>	\$ <u>14,020</u>	\$ <u>41,116</u>
Total assets	<u>8,779</u>	<u>18,317</u>	<u>14,020</u>	<u>41,116</u>
Fund balance				
Unreserved	<u>8,779</u>	<u>18,317</u>	<u>14,020</u>	<u>41,116</u>
Total fund balance	<u>\$ 8,779</u>	<u>\$ 18,317</u>	<u>\$ 14,020</u>	<u>\$ 41,116</u>

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

NOVEMBER 30, 2006

	<u>County Highway</u>	<u>Hard Road</u>	<u>County Bridge</u>	<u>Federal Aid Matching</u>	<u>County Unit Road District</u>	<u>County Unit Road District-Bridge</u>	<u>Township Bridge</u>	<u>Totals</u>
Assets								
Cash and cash equivalents	\$ 150,992	\$ 51,433	\$ 69,234	\$ 117,124	\$ 124,884	\$ 42,617	\$ 42,143	\$ 598,427
Total assets	<u>150,992</u>	<u>51,433</u>	<u>69,234</u>	<u>117,124</u>	<u>124,884</u>	<u>42,617</u>	<u>42,143</u>	<u>\$ 598,427</u>
Fund balance								
Unreserved	<u>150,992</u>	<u>51,433</u>	<u>69,234</u>	<u>117,124</u>	<u>124,884</u>	<u>42,617</u>	<u>42,143</u>	<u>\$ 598,427</u>
Total fund balance	<u>\$ 150,992</u>	<u>\$ 51,433</u>	<u>\$ 69,234</u>	<u>\$ 117,124</u>	<u>\$ 124,884</u>	<u>\$ 42,617</u>	<u>\$ 42,143</u>	<u>\$ 598,427</u>

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - PUBLIC SAFETY AND JUDICIARY

NOVEMBER 30, 2006

	<u>Public Safety</u>	<u>Law Enforcement Drug Fund</u>	<u>Court Automation Fee</u>	<u>Law Library</u>	<u>State's Attorney Drug Fund</u>	<u>Court Document Storage</u>	<u>Sheriff DUI Fund</u>	<u>Totals</u>
Assets								
Cash and cash equivalents	<u>\$ 64,169</u>	<u>\$ 4,259</u>	<u>\$ 73,638</u>	<u>\$ 25,141</u>	<u>\$ 8,303</u>	<u>\$ 107,464</u>	<u>\$ 4,984</u>	<u>\$ 287,958</u>
Total assets	<u>64,169</u>	<u>4,259</u>	<u>73,638</u>	<u>25,141</u>	<u>8,303</u>	<u>107,464</u>	<u>4,984</u>	<u>287,958</u>
Fund balance								
Unreserved	<u>64,169</u>	<u>4,259</u>	<u>73,638</u>	<u>25,141</u>	<u>8,303</u>	<u>107,464</u>	<u>4,984</u>	<u>287,958</u>
Total fund balance	<u>\$ 64,169</u>	<u>\$ 4,259</u>	<u>\$ 73,638</u>	<u>\$ 25,141</u>	<u>\$ 8,303</u>	<u>\$ 107,464</u>	<u>\$ 4,984</u>	<u>\$ 287,958</u>

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - HEALTH AND WELFARE

NOVEMBER 30, 2006

	<u>Southern Seven Health Fund</u>	<u>General Assistance</u>	<u>Glakin Tuberculosis</u>	<u>Arrestee Medical Cost Fund</u>	<u>Totals</u>
Assets					
Cash and cash equivalents	\$ 4,953	\$ 37,809	\$ 9	\$ 8,003	\$ 50,774
Due from other funds	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total assets	<u>4,953</u>	<u>137,809</u>	<u>9</u>	<u>8,003</u>	<u>150,774</u>
Fund balance					
Unreserved	<u>4,953</u>	<u>137,809</u>	<u>9</u>	<u>8,003</u>	<u>150,774</u>
Total fund balance	<u>\$ 4,953</u>	<u>\$ 137,809</u>	<u>\$ 9</u>	<u>\$ 8,003</u>	<u>150,774</u>

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - OTHER

NOVEMBER 30, 2006

	<u>Cooperative Extension Fund</u>	<u>County Tourism</u>	<u>Indemnity Fund</u>	<u>Hotel/ Motel Tax</u>	<u>Cemetery Fund</u>	<u>Totals</u>
<b>Assets</b>						
Cash and cash equivalents	<u>\$ 53</u>	<u>\$ 43,415</u>	<u>\$ 16,289</u>	<u>\$ 25,580</u>	<u>\$ 776</u>	<u>\$ 86,113</u>
Total assets	<u>53</u>	<u>43,415</u>	<u>16,289</u>	<u>25,580</u>	<u>776</u>	<u>86,113</u>
<b>Fund balance</b>						
Unreserved	<u>53</u>	<u>43,415</u>	<u>16,289</u>	<u>25,580</u>	<u>776</u>	<u>86,113</u>
Total fund balance	<u>\$ 53</u>	<u>\$ 43,415</u>	<u>\$ 16,289</u>	<u>\$ 25,580</u>	<u>\$ 776</u>	<u>\$ 86,113</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - OTHER GENERAL GOVERNMENT

NOVEMBER 30, 2006

	Automation Fee- Treasurer	Automation Fee- County Clerk	GIS Fund	Totals
Revenue received				
Fees and fines	\$ 5,229	\$ -	\$ 34,551	\$ 39,780
Interest income	86	291	-	377
Other receipts and reimbursements	<u>-</u>	<u>19,023</u>	<u>19,000</u>	<u>38,023</u>
Total revenues received	5,315	19,314	53,551	78,180
Expenditures				
Equipment purchases	-	650	-	650
Other expenditures and reimbursements	<u>465</u>	<u>17,647</u>	<u>42,286</u>	<u>60,398</u>
Total expenditures	<u>465</u>	<u>18,297</u>	<u>42,286</u>	<u>61,048</u>
Excess (Deficiency) of revenue received over expenditures disbursed	4,850	1,017	11,265	17,132
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>(19,000)</u>	<u>(19,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(19,000)</u>	<u>(19,000)</u>
Net change in fund balances	4,850	1,017	(7,735)	(1,868)
Fund balance, December 1, 2005	<u>3,929</u>	<u>17,300</u>	<u>21,755</u>	<u>42,984</u>
Fund balance, November 30, 2006	<u>\$ 8,779</u>	<u>\$ 18,317</u>	<u>\$ 14,020</u>	<u>\$ 41,116</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - OTHER HIGHWAYS AND STREETS

NOVEMBER 30, 2006

	County Highway	Hard Road	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District-Bridge	Township Bridge	Totals
Revenue received								
Property and replacement tax	\$ 85,793	\$ 49,971	\$ 49,971	\$ 49,971	\$ 189,890	\$ 56,805	\$ -	\$ 482,401
Service fee, fines, licenses and commissions	63,408	-	-	-	-	-	2,076	65,484
Interest income	1,132	1,048	1,904	1,376	648	1,015	988	8,111
Equipment rental	585,804	-	-	-	-	-	-	585,804
Other receipts and reimbursements	7,149	-	12,096	-	-	81	11,884	31,210
Total revenues received	<u>743,286</u>	<u>51,019</u>	<u>63,971</u>	<u>51,347</u>	<u>190,538</u>	<u>57,901</u>	<u>14,948</u>	<u>1,173,010</u>
Expenditures								
Equipment purchases	110,030	-	-	-	-	-	-	110,030
Utilities	10,636	-	-	-	-	-	-	10,636
Salaries and labor	235,114	19,831	22,779	-	59,726	24,562	-	362,012
Fringe benefits	65,845	2,787	747	-	-	2,961	-	72,340
Construction and maintenance	175,552	34,825	39,302	15,890	136,239	38,236	158,889	598,933
Materials and supplies	129,495	-	-	-	-	-	-	129,495
Other expenditures and reimbursements	12,249	-	-	-	11,214	-	-	23,463
Total expenditures	<u>738,921</u>	<u>57,443</u>	<u>62,828</u>	<u>15,890</u>	<u>207,179</u>	<u>65,759</u>	<u>158,889</u>	<u>1,306,909</u>
Excess (Deficiency) of revenue received over expenditures disbursed	4,365	(6,424)	1,143	35,457	(16,641)	(7,858)	(143,941)	(133,899)
Other financing sources (uses):								
Transfers in	28,520	-	-	-	-	-	55,000	83,520
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>28,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,000</u>	<u>83,520</u>
Net change in fund balances	32,885	(6,424)	1,143	35,457	(16,641)	(7,858)	(88,941)	(50,379)
Fund balance, December 1, 2005	<u>118,107</u>	<u>57,857</u>	<u>68,091</u>	<u>81,667</u>	<u>141,525</u>	<u>50,475</u>	<u>131,084</u>	<u>648,806</u>
Fund balance, November 30, 2006	<u>\$150,992</u>	<u>\$ 51,433</u>	<u>\$ 69,234</u>	<u>\$117,124</u>	<u>\$ 124,884</u>	<u>\$ 42,617</u>	<u>\$ 42,143</u>	<u>\$ 598,427</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - PUBLIC SAFETY AND JUDICIARY

NOVEMBER 30, 2006

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriffs DUI Fund	Totals
Revenue received								
Public safety tax	\$ 222,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,247
Fees and fines	-	-	73,937	13,160	-	64,304	6,914	158,315
Interest income	904	-	947	276	48	1,471	15	3,661
Other receipts and reimbursements	-	585	-	-	8,004	-	-	8,589
Total revenues received	<u>223,151</u>	<u>585</u>	<u>74,884</u>	<u>13,436</u>	<u>8,052</u>	<u>65,775</u>	<u>6,929</u>	<u>392,812</u>
Expenditures								
Salaries and labor	193,149	-	23,483	-	-	35,434	-	252,066
Equipment purchases	14,195	-	7,834	-	-	18,336	1,945	42,310
Materials and supplies	-	-	19,753	14,031	-	-	-	33,784
Other expenditures and reimbursements	<u>21,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,186</u>
Total expenditures	<u>228,530</u>	<u>-</u>	<u>51,070</u>	<u>14,031</u>	<u>-</u>	<u>53,770</u>	<u>1,945</u>	<u>349,346</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(5,379)	585	23,814	(595)	8,052	12,005	4,984	43,466
Fund balance, December 1, 2005	<u>69,548</u>	<u>3,674</u>	<u>49,824</u>	<u>25,736</u>	<u>251</u>	<u>95,459</u>	<u>-</u>	<u>244,492</u>
Fund balance, November 30, 2006	<u>\$ 64,169</u>	<u>\$ 4,259</u>	<u>\$ 73,638</u>	<u>\$ 25,141</u>	<u>\$ 8,303</u>	<u>\$ 107,464</u>	<u>\$ 4,984</u>	<u>\$ 287,958</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - HEALTH AND WELFARE

NOVEMBER 30, 2006

	<u>Southern Seven Health Fund</u>	<u>General Assistance</u>	<u>Glakin Tuberculosis</u>	<u>Arrestee Medical Cost Fund</u>	<u>Totals</u>
Revenue received					
Property and replacement tax	\$ 60,192	\$ 4,777	\$ 10,531	\$ -	\$ 75,500
Interest income	60	655	37	84	836
Other receipts and reimbursements	-	45,000	-	3,987	48,987
Total revenues received	<u>60,252</u>	<u>50,432</u>	<u>10,568</u>	<u>4,071</u>	<u>125,323</u>
Expenditures					
Administration	-	12,026	-	-	12,026
Salaries and labor	-	30,000	-	-	30,000
Retirement and social security	-	4,935	-	-	4,935
Materials and supplies	55,299	247	-	-	55,546
Public health	-	2,112	10,565	-	12,677
Miscellaneous	-	1,180	-	-	1,180
General assistance/health care payments	-	800	-	-	800
Total expenditures	<u>55,299</u>	<u>51,300</u>	<u>10,565</u>	<u>-</u>	<u>117,164</u>
Excess (Deficiency) of revenue received over expenditures disbursed	4,953	(868)	3	4,071	8,159
Fund balance, December 1, 2005	<u>-</u>	<u>138,677</u>	<u>6</u>	<u>3,932</u>	<u>142,615</u>
Fund balance, November 30, 2006	<u>\$ 4,953</u>	<u>\$ 137,809</u>	<u>\$ 9</u>	<u>\$ 8,003</u>	<u>\$ 150,774</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS - OTHER

NOVEMBER 30, 2006

	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenue received						
Property and replacement taxes	\$ 29,151	\$ -	\$ -	\$ -	\$ -	\$ 29,151
Fees and fines	-	31,252	4,880	58,922	-	95,054
Interest income	239	852	237	207	22	1,557
Other receipts and reimbursements	-	-	-	-	1,521	1,521
Total revenues received	<u>29,390</u>	<u>32,104</u>	<u>5,117</u>	<u>59,129</u>	<u>1,543</u>	<u>127,283</u>
Expenditures						
Equipment purchases	-	-	-	-	1,342	1,342
Salaries	-	-	-	-	12,301	12,301
Other expenditures and reimbursements	<u>29,337</u>	<u>28,167</u>	<u>-</u>	<u>82,647</u>	<u>-</u>	<u>140,151</u>
Total expenditures	<u>29,337</u>	<u>28,167</u>	<u>-</u>	<u>82,647</u>	<u>13,643</u>	<u>153,794</u>
Excess (Deficiency) of revenue received over expenditures disbursed	53	3,937	5,117	(23,518)	(12,100)	(26,511)
Other financing sources (uses):						
Transfers in	-	-	-	-	12,160	12,160
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,160</u>	<u>12,160</u>
Net change in fund balances	53	3,937	5,117	(23,518)	60	(14,351)
Fund balance, December 1, 2005	<u>-</u>	<u>39,478</u>	<u>11,172</u>	<u>49,098</u>	<u>716</u>	<u>100,464</u>
Fund balance, November 30, 2006	<u>\$ 53</u>	<u>\$ 43,415</u>	<u>\$ 16,289</u>	<u>\$ 25,580</u>	<u>\$ 776</u>	<u>\$ 86,113</u>

OTHER INFORMATION

UNION COUNTY, ILLINOIS

IMRF REQUIRED SUPPLEMENTAL INFORMATION  
ELECTED COUNTY OFFICIALS

TREND INFORMATION

<u>Acturial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/06	*	*	*
12/31/05	102,044	100%	\$ -
12/31/04	93,221	100%	-
12/31/03	101,159	100%	-
12/31/02	92,845	100%	-
12/31/01	120,268	100%	-
12/31/00	107,663	100%	-
12/31/99	126,371	100%	-
12/31/98	33,069	100%	-
12/31/97	5,477	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/06	*	*	*	*	*	*
12/31/05	1,507,027	1,765,859	258,832	85.34%	348,970	74.17%
12/31/04	1,217,937	1,829,340	611,403	66.58%	301,297	202.92%
12/31/03	1,162,042	1,824,790	662,748	63.68%	349,427	189.67%
12/31/02	1,093,531	1,835,208	741,677	59.59%	343,617	215.84%
12/31/01	1,066,533	1,712,385	645,852	62.28%	333,799	193.49%
12/31/00	1,059,185	1,582,462	523,277	66.93%	309,733	168.94%
12/31/99	876,942	1,566,570	689,628	55.98%	300,171	229.75%
12/31/98	704,455	1,261,781	557,326	55.83%	165,346	337.07%
12/31/97	(161,133)	341,776	502,909	0.00%	107,690	467.00%

\*2006 INFORMATION WAS NOT AVAILABLE

UNION COUNTY, ILLINOIS

IMRF REQUIRED SUPPLEMENTAL INFORMATION  
SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)

TREND INFORMATION

<u>Acturial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/06	*	*	*
12/31/05	67,584	100%	\$ -
12/31/04	64,051	100%	-
12/31/03	29,408	100%	-
12/31/02	30,722	100%	-
12/31/01	24,431	100%	-
12/31/00	18,395	100%	-
12/31/99	3,417	100%	-
12/31/98	26,328	100%	-
12/31/97	17,252	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/06	*	*	*	*	*	*
12/31/05	2,136,963	2,045,499	(91,464)	104.47%	513,166	0.00%
12/31/04	1,964,550	1,942,270	(22,280)	101.15%	450,428	0.00%
12/31/03	1,770,403	1,751,479	(18,924)	101.08%	453,131	0.00%
12/31/02	1,680,122	1,721,449	41,327	97.60%	491,551	8.41%
12/31/01	1,730,574	1,464,867	(265,707)	118.14%	458,372	0.00%
12/31/00	1,488,974	1,222,804	(266,170)	121.77%	421,901	0.00%
12/31/99	1,273,428	1,012,421	(261,007)	125.78%	375,607	0.00%
12/31/98	1,041,395	791,735	(249,660)	131.53%	372,919	0.00%
12/31/97	1,116,306	703,317	(412,989)	158.72%	347,785	0.00%

\*2006 INFORMATION WAS NOT AVAILABLE

UNION COUNTY, ILLINOIS

IMRF REQUIRED SUPPLEMENTAL INFORMATION  
ALL OTHER IMRF MEMBERS

TREND INFORMATION

<u>Acturial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/06	*	*	*
12/31/05	191,895	100%	\$ -
12/31/04	183,459	100%	-
12/31/03	143,116	100%	-
12/31/02	186,729	100%	-
12/31/01	190,860	100%	-
12/31/00	204,010	100%	-
12/31/99	204,873	100%	-
12/31/98	193,010	100%	-
12/31/97	167,872	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/06	*	*	*	*	*	*
12/31/05	5,535,035	6,155,533	620,498	89.92%	1,960,113	31.66%
12/31/04	5,255,058	5,933,678	678,620	88.56%	2,033,912	33.37%
12/31/03	5,220,666	5,598,375	377,709	93.25%	1,880,629	20.08%
12/31/02	5,342,025	5,454,071	112,046	97.95%	1,891,886	5.92%
12/31/01	5,301,771	5,135,716	(166,055)	103.23%	1,797,180	0.00%
12/31/00	4,790,799	4,820,381	29,582	99.39%	1,742,183	1.70%
12/31/99	3,934,883	4,294,815	359,932	91.62%	1,653,540	21.77%
12/31/98	3,039,595	3,792,041	752,446	80.16%	1,644,040	45.77%
12/31/97	2,773,603	3,754,684	981,081	73.87%	1,581,337	62.04%

\*2006 INFORMATION WAS NOT AVAILABLE

