

**UNION COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
November 30, 2009**

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

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| INDEPENDENT AUDITOR'S REPORT | 1-2 |
| INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS | 3-4 |
| SCHEDULE OF FINDINGS | 5-8 |
| | |
| BASIC FINANCIAL STATEMENTS | |
| <i>Government-Wide Financial Statements:</i> | |
| Statement of Net Assets-Cash Basis | 9 |
| Statement of Activities-Cash Basis | 10 |
| | |
| <i>Fund Financial Statements:</i> | |
| Balance Sheet-Cash Basis-Governmental Funds | 11 |
| Statement of Revenues, Expenditures and Changes in Fund Balances-Cash Basis-Governmental Funds | 12 |
| Statement of Net Assets-Cash Basis-Proprietary Funds | 13 |
| Statement of Revenues, Expenses and Changes in Fund Net Assets-Cash Basis-Proprietary Fund | 14 |
| Statement of Fiduciary Assets and Liabilities-Cash Basis-Agency Fund | 15 |
| | |
| <i>Notes to Basic Financial Statements</i> | 16-29 |
| | |
| REQUIRED SUPPLEMENTARY INFORMATION: | |
| | |
| Budgetary Comparison Schedule-Cash Basis-General Fund | 30-35 |
| Budgetary Comparison Schedule-Cash Basis- Major Special Revenue Funds | 36-37 |
| | |
| OTHER SUPPLEMENTARY INFORMATION: | |
| | |
| Combining Balance Sheet-Cash Basis-Nonmajor Governmental Funds | 38 |
| Combining Statement of Revenues, Expenditures and Changes In Fund Balance-Cash Basis-Nonmajor Governmental Funds | 39 |
| Combining Balance Sheet-Cash Basis-Nonmajor Governmental Funds-Other General Government | 40 |

TABLE OF CONTENTS

| | <u>PAGE</u> |
|---|-------------|
| Combining Balance Sheet-Cash Basis-Nonmajor Governmental Funds-Other Highways and Streets | 41 |
| Combining Balance Sheet-Cash Basis-Nonmajor Governmental Funds-Public Safety and Judiciary | 42 |
| Combining Balance Sheet-Cash Basis-Nonmajor Governmental Funds-Health and Welfare | 43 |
| Combining Balance Sheet-Cash Basis-Nonmajor Governmental Funds-Other | 44 |
| Combining Statement of Revenues, Expenditures and Changes In Fund Balances-Cash Basis-Nonmajor Governmental Funds Other General Government | 45 |
| Combining Statement of Revenues, Expenditures and Changes In Fund Balances-Cash Basis-Nonmajor Governmental Funds Other Highways and Streets | 46 |
| Combining Statement of Revenues, Expenditures and Changes In Fund Balances-Cash Basis-Nonmajor Governmental Funds-Public Safety and Judiciary | 47 |
| Combining Statement of Revenues, Expenditures and Changes In Fund Balances-Cash Basis-Nonmajor Governmental Funds-Health and Welfare | 48 |
| Combining Statements of Revenues, Expenditures and Changes In Fund Balances-Cash Basis-Nonmajor Governmental Funds-Other | 49 |
| IMRF TREND INFORMATION | |
| IMRF Required Supplemental Information | |
| Elected County Officials (ECO) | 50 |
| Sheriff's Law Enforcement Personnel (SLEP) | 51 |
| All Other IMRF Personnel | 52 |



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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Union County
County Courthouse
Jonesboro, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for Union County, Illinois, as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These basic financial statements are the responsibility of Union County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of the Union County Emergency Telephone System Board, which represents a significant portion of the County's Proprietary type funds. Those financial statements were audited by other auditors, whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the 911 Fund, is based on the report of other auditors.

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

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

In our opinion, based on our audit and the report of other auditors, the basic financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of

November 30, 2009, and the respective changes in cash basis financial position thereof for the year ended in conformity with the basis of cash receipts and disbursements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2010 on our consideration of Union County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

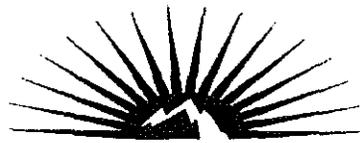
Our audit was performed for the purpose of forming an opinion on the basic financial statements of Union County, Illinois taken as a whole. The other supplementary information as listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of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

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

Tanner Marlo CPAs Inc.

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

August 3, 2010



TANNER MARLO CPAS, INC

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

Union County Board of Commissioners
Courthouse
Jonesboro, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of and for the year ended November 30, 2009, which collectively comprises Union County, Illinois' basic financial statements and have issued our report thereon dated August 3, 2010. 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.

Tanner Marlo CPAs Inc.

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

August 3, 2010

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

MATERIAL WEAKNESSES

No matters are reportable.

SIGNIFICANT DEFICIENCIES

No matters are reportable.

OTHER MATTERS

Prior Year Comments

Audit Adjustments

During the course of an audit engagement, an auditor will propose adjustments of financial statement amounts. Management evaluates our proposals and records those adjustments, which, in their judgment, are required to prevent the financial statements from being misstated. During our audit we noted audit adjustments from the prior year were not posted to the County's books. In order to correct fund balances for some funds, these adjustments had to be recorded again in fiscal year 2009.

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

Outstanding Checks

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

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

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

Current Year Comments

Due to/Due from General Fund

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

Tax Levy and Appropriation Allocations

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

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, 2009.

Overview of the Financial Statements

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

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

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

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

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

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

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.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS-CASH BASIS
November 30, 2009

| | <u>Governmental</u> <u>Activities</u> | <u>Business-type</u> <u>Activities</u> | <u>Total</u> |
|---------------------------|--|---|---------------------------|
| Assets: | | | |
| Cash and cash equivalents | \$ 2,945,603 | \$1,240,638 | \$4,186,241 |
| Stamps on hand | 12,000 | - | 12,000 |
| Loans receivable | 113,710 | - | 113,710 |
| Due from other funds | <u>515,000</u> | <u>-</u> | <u>515,000</u> |
| Total Assets | <u>3,586,313</u> | <u>1,240,638</u> | <u>4,826,951</u> |
| Liabilities: | | | |
| Due to other funds | 515,000 | - | 515,000 |
| General obligation bond | <u>2,710,000</u> | <u>-</u> | <u>2,710,000</u> |
| Total Liabilities | <u>3,225,000</u> | <u>-</u> | <u>3,225,000</u> |
| NET ASSETS | | | |
| Restricted for: | | | |
| Inventory | 12,000 | - | 12,000 |
| Grant fund | 4,780 | - | 4,780 |
| Revolving loan fund | 192,846 | - | 192,846 |
| Debt Service | 222,891 | - | 222,891 |
| Unrestricted | <u>(71,204)</u> | <u>1,240,638</u> | <u>1,169,434</u> |
| Total Net Assets | <u>\$ 361,313</u> | <u>\$1,240,638</u> | <u>\$1,601,951</u> |

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES-CASH BASIS
For The Fiscal Year Ended November 30, 2009

| <u>Functions/Programs</u> | Program cash receipts | | | Net (Disbursements) Receipts and Changes in Net Assets | | |
|---------------------------------------|-------------------------------------|--|------------------------------------|---|---|-----------------------------|
| | <u>Cash</u> <u>Disbursements</u> | Operating <u>Charges For</u> <u>Services</u> | Grants and <u>Contributions</u> | Primary Government | | |
| | | | | <u>Governmental</u> <u>Activities</u> | <u>Business-Type</u> <u>Activities</u> | <u>Total</u> |
| Primary government: | | | | | | |
| Governmental activities: | | | | | | |
| General government | \$(2,358,465) | \$966,544 | \$ - | \$(1,391,921) | \$ - | \$(1,391,921) |
| Highways and streets | (2,484,593) | 567,551 | - | (1,917,042) | - | (1,917,042) |
| Public safety and judiciary | (901,713) | 178,247 | 190,235 | (533,231) | - | (533,231) |
| Health and welfare | (204,479) | - | - | (204,479) | - | (204,479) |
| Other | (864,715) | - | - | (864,715) | - | (864,715) |
| Deb Service | <u>(267,575)</u> | <u>-</u> | <u>-</u> | <u>(267,575)</u> | <u>-</u> | <u>(267,575)</u> |
| Total governmental activities | <u>(7,081,540)</u> | <u>1,712,342</u> | <u>190,235</u> | <u>(5,178,963)</u> | <u>-</u> | <u>(5,178,963)</u> |
| Business-Type activities: | | | | | | |
| Ambulance | (1,261,591) | 621,372 | - | - | (640,219) | (640,219) |
| 911 | (304,278) | 286,671 | - | - | (17,607) | (17,607) |
| Other | <u>(73,446)</u> | <u>45,238</u> | <u>-</u> | <u>-</u> | <u>(28,208)</u> | <u>(28,208)</u> |
| Total Business-Type activities | <u>(1,639,315)</u> | <u>953,281</u> | <u>-</u> | <u>-</u> | <u>(686,034)</u> | <u>(686,034)</u> |
| Total Primary Government | <u>\$(8,720,855)</u> | <u>\$2,665,623</u> | <u>\$190,235</u> | <u>\$(5,178,963)</u> | <u>\$(686,034)</u> | <u>\$(5,864,997)</u> |

General Revenues:

Taxes:

| | | | |
|---|--------------------------|---------------------------|---------------------------|
| Public safety tax | 225,941 | - | 225,941 |
| Property and replacement taxes | 4,354,575 | 602,442 | (4,957,017) |
| Sales, service and utility taxes | 485,859 | - | 485,859 |
| Motor fuel tax | 885,371 | - | 885,371 |
| State Income tax | 770,473 | - | 770,473 |
| Interest Income | 31,979 | 36,297 | 68,276 |
| Other receipts and reimbursements | 114,428 | 2,339 | 116,767 |
| Transfers | <u>(19,000)</u> | <u>19,000</u> | <u>-</u> |
| Total general revenues and transfers | <u>6,849,626</u> | <u>660,078</u> | <u>7,509,704</u> |
| Change in net assets | 1,670,663 | (25,956) | 1,644,707 |
| Net assets-beginning | <u>(1,309,350)</u> | <u>1,266,594</u> | <u>(42,756)</u> |
| Net assets-ending | <u>\$ 361,313</u> | <u>\$1,240,638</u> | <u>\$1,601,951</u> |

See accompanying note to financial statements.

**UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
GOVERNMENTAL FUNDS
November 30, 2009**

| | <u>General</u> | <u>Liability Insurance</u> | <u>County Highway</u> | <u>Revolving Loan Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|------------------|--------------------------------|---------------------------|--------------------------------|---|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$194,046 | \$462,135 | \$75,674 | \$79,136 | \$2,134,612 | \$2,945,603 |
| Stamps on hand | 12,000 | - | - | - | - | 12,000 |
| Loans receivable | - | - | - | 113,710 | - | 113,710 |
| Due from other funds | - | <u>515,000</u> | - | - | - | <u>515,000</u> |
| Total Assets | <u>206,046</u> | <u>977,135</u> | <u>75,674</u> | <u>192,846</u> | <u>2,134,612</u> | <u>3,586,313</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Due to other funds | <u>515,000</u> | - | - | - | - | <u>515,000</u> |
| Total Liabilities | <u>515,000</u> | - | - | - | - | <u>515,000</u> |
| Fund balances(deficit): | | | | | | |
| Reserved for inventory | 12,000 | - | - | - | - | 12,000 |
| Reserved for grant fund | - | - | - | - | 4,780 | 4,780 |
| Reserved for revolving loan fund | - | - | - | 192,846 | - | 192,846 |
| Reserved for debt service | - | - | - | - | 222,891 | 222,891 |
| Unreserved reported in: | | | | | | |
| General Fund | (320,954) | - | - | - | - | (320,954) |
| Special revenue funds | - | <u>977,135</u> | <u>75,674</u> | - | <u>1,906,941</u> | <u>2,959,750</u> |
| Total Fund Balances(Deficit) | <u>(308,954)</u> | <u>977,135</u> | <u>75,674</u> | <u>192,846</u> | <u>2,134,612</u> | <u>3,071,313</u> |
| Total Liabilities and Fund Balances | <u>\$206,046</u> | <u>\$977,135</u> | <u>\$75,674</u> | <u>\$192,846</u> | <u>\$2,134,612</u> | <u>\$3,586,313</u> |
| Reconciliation to Statement of Net Assets: | | | | | | |
| Total fund balance for governmental funds | | | | | | \$3,071,313 |
| Amounts reported for governmental activities in the statement of net assets are different because: | | | | | | |
| Liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds. | | | | | | (2,710,000) |
| Net assets of governmental activities | | | | | | <u>\$ 361,313</u> |

See accompanying note to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2009

| | <u>General</u> | <u>Liability Insurance</u> | <u>County Highway</u> | <u>Revolving Loan Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|----------------------------|--------------------------------|---------------------------|--------------------------------|---|---|
| Revenues: | | | | | | |
| Public safety tax | \$ - | \$ - | \$ - | \$ - | \$ 225,941 | \$ 225,941 |
| Property and replacement taxes | 971,116 | 459,247 | 180,635 | - | 2,743,577 | 4,354,575 |
| County share of Illinois income tax | 770,473 | - | - | - | - | 770,473 |
| County share of sales tax | 485,859 | - | - | - | - | 485,859 |
| Intergovernmental revenue | - | - | - | - | 50,258 | 50,258 |
| Salary reimbursements | 275,867 | - | - | - | 44,684 | 320,551 |
| Service fee, fines, licenses and commissions | 837,928 | - | 94,951 | - | 306,863 | 1,239,742 |
| Interest income | 8,431 | 4,010 | 344 | 6,855 | 12,339 | 31,979 |
| Equipment rental | - | - | 472,600 | - | - | 472,600 |
| Motor fuel tax allotments | - | - | - | - | 885,371 | 885,371 |
| Grants and entitlements | - | - | - | - | 190,235 | 190,235 |
| Other receipts and reimbursements | <u>183,486</u> | <u>-</u> | <u>34,057</u> | <u>-</u> | <u>335,805</u> | <u>553,348</u> |
| Total Revenues | <u>3,533,160</u> | <u>463,257</u> | <u>782,587</u> | <u>6,855</u> | <u>4,795,073</u> | <u>9,580,932</u> |
| Expenditures: | | | | | | |
| General government | 859,432 | - | - | - | 71,641 | 931,073 |
| Public safety | 1,117,924 | - | - | - | 562,464 | 1,680,388 |
| Corrections | 121,955 | - | - | - | - | 121,955 |
| Judiciary and legal | 705,495 | - | - | - | - | 705,495 |
| Highways and streets | - | - | 724,843 | - | 1,759,750 | 2,484,593 |
| Health and welfare | 296,101 | - | - | - | 204,479 | 500,580 |
| Other expenditures and reimbursements | <u>86,859</u> | <u>339,249</u> | <u>-</u> | <u>43,787</u> | <u>1,132,290</u> | <u>1,602,185</u> |
| Total Expenditures | <u>3,187,766</u> | <u>339,249</u> | <u>724,843</u> | <u>43,787</u> | <u>3,730,624</u> | <u>8,026,269</u> |
| Excess(Deficiency) of Revenues Over Expenditures | <u>345,394</u> | <u>124,008</u> | <u>57,744</u> | <u>(36,932)</u> | <u>1,064,449</u> | <u>1,554,663</u> |
| Other Financing Sources(Uses): | | | | | | |
| Transfers in | - | 44,705 | - | - | 157,436 | 202,141 |
| Transfers out | <u>(31,800)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(189,341)</u> | <u>(221,141)</u> |
| Total Other Financing Sources(Uses) | <u>(31,800)</u> | <u>44,705</u> | <u>-</u> | <u>-</u> | <u>(31,905)</u> | <u>(19,000)</u> |
| NET CHANGE IN FUND BALANCES | 313,594 | 168,713 | 57,744 | (36,932) | 1,032,544 | 1,535,663 |
| FUND BALANCES(deficit), BEGINNING OF YEAR | <u>(622,548)</u> | <u>808,422</u> | <u>17,930</u> | <u>229,778</u> | <u>1,102,068</u> | <u>1,535,650</u> |
| FUND BALANCES(deficit), END OF YEAR | <u>\$ (308,954)</u> | <u>\$ 977,135</u> | <u>\$ 75,674</u> | <u>\$ 192,846</u> | <u>\$ 2,134,612</u> | <u>\$ 3,071,313</u> |

Reconciliation to change in net assets:

Net change in fund balance for governmental funds \$1,535,663

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

Repayment of long term debt 135,000

Change in net assets of governmental activities \$1,670,663

See accompanying note to financial statements

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS-CASH BASIS
PROPRIETARY FUNDS
 November 30, 2009

ENTERPRISE FUNDS

| | Major | Non-major | | |
|---------------------------|---------------------------|-------------------|---------------------------|---------------------|
| | <u>Ambulance Fund</u> | <u>911 Fund</u> | <u>Animal Control</u> | <u>Total</u> |
| ASSETS: | | | | |
| Current Assets: | | | | |
| Cash and cash equivalents | \$ 606,845 | \$ 624,617 | \$ 9,176 | \$ 1,240,638 |
| Total Assets | <u>606,845</u> | <u>624,617</u> | <u>9,176</u> | <u>1,240,638</u> |
| NET ASSETS | | | | |
| Unrestricted | <u>606,845</u> | <u>624,617</u> | <u>9,176</u> | <u>1,240,638</u> |
| Total Net Assets | <u>\$ 606,845</u> | <u>\$ 624,617</u> | <u>\$ 9,176</u> | <u>\$ 1,240,638</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, 2009

| | Ambulance <u>Fund</u> | <u>911 Fund</u> | Animal <u>Control</u> | <u>Total</u> |
|--|--------------------------|-------------------|--------------------------|---------------------|
| Operating Revenues | | | | |
| Charges for services | \$ 621,372 | \$ 286,671 | \$ 45,238 | \$ 953,281 |
| Property and replacement taxes | 602,442 | - | - | 602,442 |
| Other receipts and reimbursements | <u>1,160</u> | <u>-</u> | <u>1,179</u> | <u>2,339</u> |
| Total Operating Revenues | <u>1,224,974</u> | <u>286,671</u> | <u>46,417</u> | <u>1,558,062</u> |
| Operating Expenses: | | | | |
| Salaries | 525,956 | 180,515 | 44,372 | 750,843 |
| Fringe benefits | 62,874 | - | 5,228 | 68,102 |
| Telephone | - | 49,224 | 1,722 | 50,946 |
| Utilities | 16,604 | - | 3,834 | 20,438 |
| Supplies | 29,745 | 9,188 | 6,916 | 45,849 |
| Office expense | 9,670 | - | 279 | 9,949 |
| Training | - | - | 951 | 951 |
| Travel | 2,565 | - | - | 2,565 |
| Maintenance and repairs | 79,581 | 31,312 | 8,359 | 119,252 |
| Equipment | 524,587 | 10,150 | - | 534,737 |
| Miscellaneous | 10,009 | 11,889 | 1,785 | 23,683 |
| Rent | <u>-</u> | <u>12,000</u> | <u>-</u> | <u>12,000</u> |
| Total Operating Expenses | <u>1,261,591</u> | <u>304,278</u> | <u>73,446</u> | <u>1,639,315</u> |
| Operating Income (loss) | <u>(36,617)</u> | <u>(17,607)</u> | <u>(27,029)</u> | <u>(81,253)</u> |
| Nonoperating Revenues | | | | |
| Interest income | <u>16,085</u> | <u>20,140</u> | <u>72</u> | <u>36,297</u> |
| Total Nonoperating Revenues | <u>16,085</u> | <u>20,140</u> | <u>72</u> | <u>36,297</u> |
| Net Income(Loss) Before Contributions and Transfers | (20,532) | 2,533 | (26,957) | (44,956) |
| Transfers in | <u>-</u> | <u>-</u> | <u>19,000</u> | <u>19,000</u> |
| Change in net assets | (20,532) | 2,533 | (7,957) | (25,956) |
| Total net assets-beginning | <u>627,377</u> | <u>622,084</u> | <u>17,133</u> | <u>1,266,594</u> |
| Total net assets-ending | <u>\$ 606,845</u> | <u>\$ 624,617</u> | <u>\$ 9,176</u> | <u>\$ 1,240,638</u> |

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-CASH BASIS
AGENCY FUNDS
November 30, 2009

| | <u>Circuit Clerk Bond Fund</u> | <u>General Assistance Earnfare</u> | <u>Totals</u> |
|-----------------------------------|------------------------------------|--|-------------------|
| Assets: | | | |
| Cash | \$ <u>469,781</u> | \$ <u>15,227</u> | \$ <u>485,008</u> |
| Total Assets | <u>469,781</u> | <u>15,227</u> | <u>485,008</u> |
| Liabilities: | | | |
| Escrow liability | 469,781 | - | 469,781 |
| Due to General Assistance Program | <u>-</u> | <u>6,187</u> | <u>6,187</u> |
| Total Liabilities | <u>469,781</u> | <u>6,187</u> | <u>475,968</u> |
| Net Assets | <u>\$ -</u> | <u>\$ 9,040</u> | <u>\$ 9,040</u> |

See accompanying note to financial statements

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

2. Basis of Presentation-Fund Accounting

Government-Wide Financial Statements

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

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

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

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

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

The funds of the County are described below:

Governmental Funds

General Fund

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

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds

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

Debt Service Fund

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

Fiduciary Funds

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

Agency Funds

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

Proprietary Funds

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

Enterprise Funds

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

3. Basis of Accounting

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

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. Budgets and Budgetary Accounting

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

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

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

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

5. Cash and Cash Equivalents

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

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Due To and Due From Other Funds

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

7. Property and Equipment

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

8. Encumbrances

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

9. Accumulated Unpaid Vacation and Sick Pay

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

10. Estimates

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

11. Differences from GAAP

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

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE B-PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passed by the Commissioners on November 28, 2008. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments in December and February. The County receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are not recognized as revenue until they are received.

NOTE C-DEPOSITS AND INVESTMENTS

Authorized Deposits and Investments

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

Deposits

At November 30, 2009 the carrying amount of the County's deposits with financial institutions was \$4,743,811 and the bank balance was \$4,896,221.

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, 2009, the County has \$711,521 of uninsured/uncollateralized deposits.

At November 20, 2009, the bank balance of \$4,896,221, including fiduciary funds, \$1,531,619 was covered by federal depository insurance, \$2,653,081 were collateralized by pledged bank assets in the County's name, and \$711,521 was uninsured/uncollateralized.

Investments

As of November 30, 2009, the County had the following investments and maturities.

| <u>Investment Type</u> | <u>Fair Value</u> | <u>6-12 Months</u> | <u>1-3 Years</u> |
|-------------------------|-------------------|--------------------|------------------|
| Certificates of deposit | <u>\$836,576</u> | <u>\$423,576</u> | <u>\$413,000</u> |

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE C-DEPOSITS AND INVESTMENTS (Continued)

Interest Rate Risk-Interest rate risk is the risk that the fair value of an investment will decline as interest increases. The County's investment policy is described in the paragraph below. Due to the County's type of investments at November 30, 2009, certificates of deposits, interest rate risk is not significant.

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

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

NOTE D-DUE TO/FROM OTHER FUNDS

As of November 30, 2009, interfund receivables and payables resulting from various interfund transactions were as follows:

| | <u>Due From Other Funds</u> | <u>Due To Other Funds</u> |
|--------------------------|---------------------------------|-------------------------------|
| General Fund | \$ - | \$515,000 |
| Liability Insurance Fund | <u>515,000</u> | <u>-</u> |
| | <u>\$515,000</u> | <u>\$515,000</u> |

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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, 2009, the County had the following loans receivable through the revolving loans program:

| | Loan Amount | Date | Interest Rate | Maturity Date | Balance at 11/30/09 |
|------------------------------|------------------|------------|------------------|------------------|------------------------|
| Amy D. Mezo | \$ 40,000 | 6/14/2006 | 5% | 1/14/2022 | \$ 34,488 |
| Reynolds Service Company | 50,000 | 10/29/1996 | 5% | 11/01/2011 | 9,472 |
| McCann & Son's A/C & Heating | 25,250 | 11/19/2004 | 5% | 2/19/2015 | 14,749 |
| Boars Nest Bed & Breakfast | 30,000 | 12/05/2005 | 5% | 6/05/2020 | 25,258 |
| TLC Metals | 30,000 | 10/27/2009 | 5% | 11/1/2024 | 29,743 |
| | <u>\$175,250</u> | | | | <u>\$113,710</u> |

As of November 30, 2009, the following loans were considered current: McCann & Son's A/C and Heating, Reynolds Service Company, and TLC Metals. The following loans were not considered current: Amy D. Mezo and Boars Nest Bed & Breakfast.

NOTE F-RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund-Defined Benefit Pension Plan

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

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. SLEP members are required to contribute 7.50 percent of their annual covered salary. ECO members are required to contribute 7.50 percent of their annual covered salary. The member rate is established by the state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2009, based on the 2007 valuation, was 3.61 percent of payroll for SLEP member, 13.59

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE F-RETIREMENT COMMITMENTS (Continued)

percent of payroll for ECO members and 9.96 percent for all other employees. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2009 was 23 years for ECO members and all other employees and 4 years for SLEP members.

For December 1, 2009, the County's annual pension cost of \$ 18,713 for SLEP members, \$50,064 for ECO members and \$ 217,411 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, 2007 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.3 percent to 12.2 percent a year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period, with a 20 percent corridor. The assumptions used for the 2009 actuarial valuation were based on the 2002-2004 experience study. However, the 2009 actuarial valuation information shown in the IMRF Required Supplemental Information is based on the 2005-2007 experience study.

***DIGEST OF CHANGES**

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-2007 Experience Study. The principal changes were:

NOTE G-LEGAL DEBT MARGIN

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

At November 30, 2009 the statutory limit for the County was \$9,142,336 providing a remaining debt margin of \$6,223,431.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE H-LONG-TERM DEBT

Bonds Payable

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

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

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

| <u>Date</u> | | | Series 2002 | | <u>Total Payments</u> |
|-------------|--------------------------|-------------------|-------------------|--|---------------------------|
| | <u>Interest Rate</u> | <u>Principal</u> | <u>Interest</u> | | |
| 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% | 180,000 | 8,460 | | 188,460 |
| | | <u>\$ 970,000</u> | <u>\$ 159,512</u> | | <u>\$1,129,512</u> |

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE H-LONG-TERM DEBT (Continued)

| Series 2006 | | | | |
|-------------|------------------|--------------------|-------------------|--------------------|
| Date | Interest Rate | Principal | Interest | Total Payments |
| 12/1/10 | 4.75% | \$ - | \$ 82,670 | \$ 82,670 |
| 12/1/11 | 4.75% | - | 82,670 | 82,670 |
| 12/1/12 | 4.75% | - | 82,670 | 82,670 |
| 12/1/13 | 4.75% | - | 82,670 | 82,670 |
| 12/1/14 | 4.00% | 100,000 | 82,670 | 182,670 |
| 12/1/15 | 4.05% | 105,000 | 78,670 | 183,670 |
| 12/1/16 | 4.10% | 280,000 | 74,418 | 354,418 |
| 12/1/17 | 4.20% | 300,000 | 62,938 | 362,938 |
| 12/1/18 | 4.25% | 305,000 | 50,338 | 355,338 |
| 12/1/19 | - | - | - | - |
| 12/1/20 | 5.75% | <u>650,000</u> | <u>56,636</u> | <u>706,636</u> |
| | | <u>\$1,740,000</u> | <u>\$ 736,350</u> | <u>\$2,476,350</u> |

Remaining Escrow Requirements Related to Refunded 1995 Bonds

| Date | Principal | Interest Rate | Interest | Escrow Requirements Related to Refunded 1995 Bonds |
|---------|-------------------|------------------|------------------|---|
| 12/1/09 | <u>\$ 135,000</u> | Various | <u>\$ 24,444</u> | <u>\$ 159,444</u> |
| | <u>\$ 135,000</u> | | <u>\$ 24,444</u> | <u>\$ 159,444</u> |

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE H-LONG-TERM DEBT (Continued)

Summary of Debt Transactions

The following is a summary of the debt transaction of Union County for the year ended November 30, 2009:

| | |
|----------------------------|---------------------|
| | Series 2002 |
| | <u>Bonds</u> |
| Balance, December 1, 2008 | \$ 2,845,000 |
| Principal Paid | <u>(135,000)</u> |
| Balance, November 30, 2009 | <u>\$ 2,710,000</u> |

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

| Fiscal Year Ending | Principal | Interest | Total |
|-----------------------|-------------------|-------------------|---------------------|
| <u>November 30</u> | | | |
| 2010 | \$ 145,000 | \$ 126,022 | \$ 271,022 |
| 2011 | 155,000 | 119,860 | 274,860 |
| 2012 | 155,000 | 113,195 | 268,195 |
| 2013 | 165,000 | 106,375 | 271,375 |
| 2014 | <u>270,000</u> | <u>98,950</u> | <u>368,950</u> |
| | <u>\$ 890,000</u> | <u>\$ 564,402</u> | <u>\$ 1,454,402</u> |

NOTE I-RISK MANAGEMENT AND LITIGATION

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

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE I-RISK MANAGEMENT AND LITIGATION (Continued)

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

NOTE J-DEFICIT FUND BALANCE

As of November 30, 2009, the County General Fund had a deficit fund balance of \$308,954.

NOTE K-EXPENDITURES IN EXCESS OF BUDGET

Excess of expenditures over appropriations in individual funds for the year ended November 30, 2009, are as follows:

| <u>Fund</u> | <u>Expenditures</u> | <u>Budget</u> |
|--------------------|---------------------|---------------|
| Hotel/Motel Tax | \$9,917 | \$9,000 |
| County Tourism | \$47,048 | \$41,700 |
| General Assistance | \$81,034 | \$66,170 |

NOTE L-RESTRICTED ASSETS

Certain resources are classified as restricted assets on the balance sheet because their use is limited to a specific purpose. A summary of restricted assets at November 30, 2009 is as follows:

Restricted Assets

| | |
|---|-------------------|
| Revenue Stamps Inventory | \$ 12,000 |
| Grant Fund Cash | 4,780 |
| Revolving Loan Fund Cash Loans receivable | 79,136 113,710 |
| Debt Service Cash | <u>222,891</u> |
| | <u>\$ 432,517</u> |

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE M-INTERFUND TRANSFERS

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

| | <u>Transfers In</u> | <u>Transfers out</u> |
|--------------------------------|-----------------------|-----------------------|
| Major Funds: | | |
| General Fund | \$ - | \$ 31,800 |
| Liability Insurance Fund | <u>44,705</u> | <u>-</u> |
| Total Major Funds | <u>44,705</u> | <u>31,800</u> |
| Nonmajor Governmental Funds: | | |
| County Unit Road District | - | 100,000 |
| County Unit Road District- MFT | 100,000 | - |
| Law Enforcement Drug Fund | 9,700 | - |
| County Tourism | 35,736 | - |
| Hotel/Motel Tax | - | 89,341 |
| Cemetery Fund | <u>12,000</u> | <u>-</u> |
| Total Nonmajor Funds | <u>157,436</u> | <u>189,341</u> |
| Proprietary Funds: | | |
| Animal Control | <u>19,000</u> | <u>-</u> |
| Total Proprietary Funds | <u>19,000</u> | <u>-</u> |
| TOTAL ALL FUNDS | <u>\$ 221,141</u> | <u>\$ 221,141</u> |

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

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
GENERAL FUND
November 30, 2009

| | <u>Budget Amounts</u> | | <u>Actual</u> | <u>Variance with</u> <u>Final Budget</u> <u>Positive (Negative)</u> |
|---|-----------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Property Taxes-prior year levy | \$310,000 | \$310,000 | \$348,846 | \$38,846 |
| Property and replacement taxes-current year | 670,500 | 670,500 | 622,270 | (48,230) |
| County share of IL income tax | 900,000 | 900,000 | 770,473 | (129,527) |
| County share of sales tax | 520,000 | 520,000 | 485,859 | (34,141) |
| Service fees, licenses and commissions | 801,900 | 801,900 | 837,928 | 36,028 |
| Interest income | 15,500 | 15,500 | 8,431 | (7,069) |
| Salary reimbursements | 202,500 | 202,500 | 275,867 | 73,367 |
| Other receipts and reimbursements | <u>53,900</u> | <u>53,900</u> | <u>183,486</u> | <u>129,586</u> |
| Total revenues | <u>3,474,300</u> | <u>3,474,300</u> | <u>3,533,160</u> | <u>58,860</u> |
| GENERAL GOVERNMENT | | | | |
| Board of Commissioners | | | | |
| Salaries | 24,000 | 24,000 | 24,000 | - |
| Travel and expense | 1,000 | 1,000 | 175 | 825 |
| Printing | 1,000 | 1,000 | 54 | 946 |
| Office supplies | <u>100</u> | <u>1,000</u> | <u>78</u> | <u>22</u> |
| | <u>26,100</u> | <u>1,000</u> | <u>24,307</u> | <u>1,793</u> |
| County Clerk | | | | |
| Salary-County Clerk | 49,000 | 49,000 | 49,000 | - |
| Salary-Deputies | 63,170 | 63,170 | 62,337 | 833 |
| Salary-part-time | 3,500 | 3,500 | 3,144 | 356 |
| Salary-overtime | 2,000 | 2,000 | 1,384 | 616 |
| Fees-vital statistics | 225 | 225 | 174 | 51 |
| Microfilm | 2,500 | 2,500 | 2,500 | - |
| Office Supplies | 3,000 | 3,000 | 2,788 | 212 |
| Postage and box rent | 2,500 | 2,500 | 2,317 | 183 |
| Ledgers and binders | 1,000 | 1,000 | 821 | 179 |
| Association dues | 250 | 250 | 220 | 30 |
| Printing supplies | 1,500 | 1,500 | 1,491 | 30 |
| Equipment service contract | 3,000 | 3,000 | 2,662 | 338 |
| Maintenance-equipments | 2,900 | 2,900 | 1,986 | 914 |
| Travel | 500 | 500 | 483 | 17 |
| Miscellaneous | <u>500</u> | <u>500</u> | <u>462</u> | <u>38</u> |
| | <u>135,545</u> | <u>135,545</u> | <u>131,769</u> | <u>3,776</u> |
| Collector and Treasurer | | | | |
| Salary-Collector | 10,000 | 10,000 | 9,774 | 226 |
| Salary-Treasurer | 49,000 | 49,000 | 49,000 | - |
| Salary-Assistant Treasurer | 33,892 | 33,892 | 34,061 | (169) |
| Salary-Deputies | 78,875 | 78,875 | 79,033 | (158) |
| Equipment repair | 300 | 300 | 240 | 60 |
| Postage and envelopes | 5,500 | 5,500 | 7,538 | (2,038) |
| Office supplies | 3,000 | 3,000 | 3,739 | (739) |
| Publishing | 5,500 | 5,500 | 3,601 | 1,899 |
| Dues | 260 | 260 | 260 | - |
| Travel and expense | 1,000 | 1,000 | 259 | 741 |
| Equipment | <u>2,600</u> | <u>2,600</u> | <u>2,556</u> | <u>44</u> |
| | <u>189,927</u> | <u>189,927</u> | <u>190,061</u> | <u>(134)</u> |
| Subtotal general government | <u>351,572</u> | <u>351,572</u> | <u>346,137</u> | <u>5,435</u> |
| Carried forward | <u>351,572</u> | <u>351,572</u> | <u>346,137</u> | <u>5,435</u> |

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

| | <u>Budget Amounts</u> | | <u>Actual</u> | Variance with |
|---------------------------------------|------------------------|------------------------|----------------------|----------------------------|
| | <u>Original</u> | <u>Final</u> | | Final Budget |
| | | | | <u>Positive (Negative)</u> |
| General Government brought forward | <u>\$351,572</u> | <u>\$351,512</u> | <u>\$346,137</u> | <u>\$ 5,435</u> |
| Other expenditures and reimbursements | | | | |
| County audit and budget preparation | 28,000 | 28,000 | 38,000 | (10,000) |
| Hotel/Motel administration | 2,000 | 2,000 | 452 | 1,548 |
| Computer Service | 85,000 | 85,000 | 70,495 | 14,505 |
| Contingencies | 200,000 | 200,000 | 74,326 | 125,674 |
| IMRF repayment | 275,000 | 275,000 | 50,000 | 225,000 |
| Public service contracts | <u>1,600</u> | <u>1,600</u> | <u>2,366</u> | <u>(766)</u> |
| | <u>591,600</u> | <u>591,600</u> | <u>235,639</u> | <u>355,961</u> |
| Supervisor of Assessment | | | | |
| Salary-Supervisor | 49,000 | 49,000 | 45,583 | 3,417 |
| Salary-Deputies | 87,725 | 87,725 | 83,589 | 4,136 |
| Salary-Assistant Supervisor | - | - | 4,683 | (4,683) |
| Soil mapping | 3,900 | 3,900 | 3,900 | - |
| Travel | 2,500 | 2,500 | 3,378 | (878) |
| Postage | 1,000 | 1,000 | 160 | 840 |
| Publication of notices | 2,000 | 2,000 | 2,143 | (143) |
| Office supplies | 1,500 | 1,500 | 1,682 | (182) |
| Photocopy supplies | 500 | 500 | 842 | (342) |
| Equipment | 1,000 | 1,000 | 1,046 | (46) |
| Miscellaneous | <u>300</u> | <u>300</u> | <u>369</u> | <u>(69)</u> |
| | <u>149,425</u> | <u>149,425</u> | <u>147,375</u> | <u>2,050</u> |
| Elections | | | | |
| Salaries | 24,730 | 24,730 | 18,991 | 5,739 |
| Postage | 3,000 | 3,000 | 2,546 | 454 |
| Publishing | 10,000 | 10,000 | 5,723 | 4,277 |
| Office supplies | 65,000 | 65,000 | 63,947 | 1,053 |
| Computer | 6,300 | 6,300 | 5,893 | 407 |
| Election polling places | 2,000 | 2,000 | 550 | 1,450 |
| Judge school | 2,000 | 2,000 | 250 | 250 |
| Judges pay, rent and mileage | <u>32,000</u> | <u>32,000</u> | <u>32,381</u> | <u>(381)</u> |
| | <u>143,530</u> | <u>143,530</u> | <u>130,281</u> | <u>13,249</u> |
| Total general government | <u>\$1,236,127</u> | <u>\$1,236,127</u> | <u>\$859,432</u> | <u>\$376,695</u> |

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

| | <u>Budget Amounts</u> | | <u>Actual</u> | Variance with |
|------------------------------------|-----------------------|----------------|----------------|-------------------------------------|
| | <u>Original</u> | <u>Final</u> | | Final Budget Positive (Negative) |
| PUBLIC SAFETY | | | | |
| Sheriff's Department | | | | |
| Salary-Sheriff | \$51,185 | \$51,185 | \$51,247 | \$(62) |
| Salary-Deputies | 250,600 | 250,600 | 252,307 | (1,707) |
| Salary-Public Safety | 1,500 | 1,500 | 1,438 | 62 |
| Salary-Secretary | 34,360 | 34,360 | 34,699 | (339) |
| Salary-Custodian | 26,980 | 26,980 | 27,053 | (73) |
| Salary-Radio Operator | 117,900 | 117,900 | 114,301 | 3,599 |
| Salary-Civil Process Server | 7,500 | 7,500 | 5,368 | 2,132 |
| Salary-Holiday Buy Back | 8,000 | 8,000 | 13,641 | (5,641) |
| Salary-Custodial-part-time | 800 | 800 | 760 | 40 |
| Salary-Overtime | 23,000 | 23,000 | 27,467 | (4,467) |
| Uniforms | 3,000 | 3,000 | 3,199 | (199) |
| New Vehicle | 26,000 | 26,000 | 33,449 | (7,449) |
| Postage | 1,200 | 1,200 | 1,016 | 184 |
| Laundry Service | 2,300 | 2,300 | 1,494 | 806 |
| Travel-Transportation of prisoners | 500 | 500 | 581 | (81) |
| Sheriff dues | 1,500 | 1,500 | 1,790 | (290) |
| Training | - | - | 300 | (300) |
| Food-Prisoners | 800 | 800 | 297 | 503 |
| Office Supplies | 3,500 | 3,500 | 2,787 | 713 |
| Gasoline | 55,000 | 55,000 | 55,588 | (588) |
| Repairs | 18,000 | 18,000 | 15,002 | 2,998 |
| Operating Supplies | 7,000 | 7,000 | 8,952 | (1,952) |
| Computer | 7,000 | 7,000 | 4,831 | 2,169 |
| Computer Maintenance | 8,000 | 8,000 | 7,977 | 23 |
| Photocopy Supplies | 1,000 | 1,000 | 1,131 | (131) |
| Ledgers and Binders | 550 | 550 | 378 | 172 |
| Equipment | - | - | 45 | (45) |
| | <u>657,175</u> | <u>657,175</u> | <u>667,098</u> | <u>(9,923)</u> |
| County Coroner | | | | |
| Salary-Coroner | 11,910 | 11,910 | 11,910 | - |
| Salary-Deputy | 3,300 | 3,300 | 2,400 | 900 |
| Telephone | 600 | 600 | 518 | 82 |
| Court Reporter | 100 | 100 | - | 100 |
| Dues | 300 | 300 | 325 | (25) |
| Training | 750 | 750 | 1,301 | (551) |
| Medical | <u>10,800</u> | <u>10,800</u> | <u>13,051</u> | <u>(2,251)</u> |
| Subtotal County Coroner | | | | |
| Carried Forward | <u>27,760</u> | <u>27,760</u> | <u>29,505</u> | <u>(1,745)</u> |

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

| | <u>Budget Amounts</u> | | <u>Actual</u> | Variance with |
|--|------------------------|------------------------|------------------------|----------------------------|
| | <u>Original</u> | <u>Final</u> | | Final Budget |
| | | | | <u>Positive (Negative)</u> |
| County Coroner brought forward | \$27,760 | \$27,760 | \$29,505 | (1,745) |
| Office supplies | 300 | 300 | 60 | 240 |
| Jurors | 100 | 100 | - | 100 |
| Equipment | 300 | 300 | 510 | (210) |
| | <u>28,460</u> | <u>28,460</u> | <u>30,075</u> | <u>(1,615)</u> |
| Courthouse and Jail | | | | |
| Maintenance-building | 40,000 | 40,000 | 28,736 | 11,264 |
| Building improvements | 8,183 | 8,183 | - | 8,183 |
| Housing prisoners | 250,000 | 250,000 | 279,170 | (29,170) |
| Juvenile detention | 30,000 | 30,000 | 14,146 | 15,854 |
| Telephone | 44,000 | 44,000 | 41,654 | 2,346 |
| Utilities | 40,000 | 44,000 | 34,817 | 5,183 |
| Laundry | 100 | 100 | - | 100 |
| | <u>412,283</u> | <u>412,283</u> | <u>398,523</u> | <u>13,760</u> |
| Emergency Services and Disaster Operations | | | | |
| Salaries | 12,500 | 12,500 | 12,500 | - |
| Salaries-secretary | 300 | 300 | 220 | 80 |
| Maintenance vehicle | 700 | 700 | 35 | 665 |
| Telephone | 1,600 | 1,600 | 1,377 | 223 |
| Utilities | 2,500 | 2,500 | 1,912 | 588 |
| Travel | 1,000 | 1,000 | 468 | 532 |
| Postage | 100 | 100 | 38 | 62 |
| Dues | 45 | 45 | 45 | - |
| Training | 750 | 750 | - | 750 |
| Public service contracts | 1,000 | 1,000 | 81 | 919 |
| Office supplies | 400 | 400 | 369 | 31 |
| Gas and oil | 500 | 500 | 183 | 317 |
| Miscellaneous | 1,000 | 1,000 | 1,000 | - |
| Equipment | 4,000 | 4,000 | 4,000 | - |
| | <u>26,395</u> | <u>26,395</u> | <u>22,228</u> | <u>4,167</u> |
| Total Public Safety | <u>\$1,124,313</u> | <u>\$1,124,313</u> | <u>\$1,117,924</u> | <u>\$6,389</u> |
| CORRECTIONS | | | | |
| Probation | | | | |
| Union County share of area wide expense | <u>\$104,857</u> | <u>\$104,857</u> | <u>\$121,955</u> | <u>\$(17,098)</u> |
| Total Corrections | <u>\$104,857</u> | <u>\$104,857</u> | <u>\$121,955</u> | <u>\$(17,098)</u> |

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

| | <u>Budget Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|--|-----------------------|----------------|----------------|----------------------------|
| | <u>Original</u> | <u>Final</u> | | <u>Final Budget</u> |
| | | | | <u>Positive (Negative)</u> |
| JUDICIARY AND LEGAL | | | | |
| Circuit Clerk | | | | |
| Salary-Circuit Clerk | \$49,000 | \$49,000 | \$49,000 | \$ - |
| Salary-Assistant Circuit Clerk | 33,519 | 33,519 | 32,480 | 1,039 |
| Salary-Deputy Clerk | 139,584 | 139,584 | 138,142 | 1,442 |
| Salary-Part-Time | 8,000 | 8,000 | 8,319 | (319) |
| Travel | 500 | 500 | 500 | - |
| Equipment | 600 | 600 | 582 | 18 |
| Office and Court Supplies | 4,500 | 4,500 | 3,832 | 668 |
| Postage and box rent | 9,500 | 9,500 | 10,297 | (797) |
| Photocopy supplies | 1,100 | 1,100 | 79 | 1,021 |
| Miscellaneous | 350 | 350 | 152 | 198 |
| Dues-Circuit Clerk | 350 | 350 | 300 | 50 |
| | <u>247,003</u> | <u>247,003</u> | <u>243,683</u> | <u>3,320</u> |
| Court Expense | | | | |
| Postage | 200 | 200 | 1,044 | (844) |
| Legal services/court | 140,000 | 140,000 | 116,015 | 23,985 |
| Dues | 400 | 400 | - | 400 |
| Circuit court jurors | 15,000 | 15,000 | 2,771 | 12,229 |
| Office Supplies | 1,200 | 1,200 | 410 | 790 |
| Maintenance Contracts | 1,200 | 1,200 | 329 | 871 |
| Circuit court expense | 1,200 | 1,200 | 1,175 | 25 |
| Miscellaneous | 500 | 500 | 259 | 241 |
| Equipment | 5,000 | 5,000 | 4,906 | 94 |
| | <u>164,700</u> | <u>164,700</u> | <u>126,909</u> | <u>37,791</u> |
| State Attorney | | | | |
| States Attorney salary | 128,959 | 128,959 | 131,334 | (2,375) |
| Secretary salary | 50,330 | 50,330 | 53,411 | (3,081) |
| Assistant States Attorney | 57,000 | 57,000 | 54,625 | 2,375 |
| Salary-part-time | 5,800 | 5,800 | 2,816 | 2,984 |
| Dues | 1,500 | 1,500 | 275 | 1,225 |
| Photocopy supplies | 1,500 | 1,500 | 1,151 | 349 |
| Office Supplies | 2,500 | 2,500 | 3,618 | (1,118) |
| Appellate Service | 7,000 | 7,000 | 7,000 | - |
| Travel | 3,750 | 3,750 | 2,821 | 929 |
| Postage | 1,250 | 1,250 | 1,315 | (65) |
| Miscellaneous | 5,000 | 5,000 | 8,143 | (3,143) |
| | <u>264,589</u> | <u>264,589</u> | <u>266,509</u> | <u>(1,920)</u> |
| Subtotal judiciary and legal carried forward | <u>676,292</u> | <u>676,292</u> | <u>637,101</u> | <u>39,191</u> |

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Concluded
GENERAL FUND
November 30, 2009

| | <u>Budget Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-----------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Subtotal judiciary and legal carried forward | <u>\$676,292</u> | <u>\$676,292</u> | <u>\$637,101</u> | <u>\$39,191</u> |
| Judicial Security | | | | |
| Salary | 64,000 | 64,000 | 66,791 | (2,791) |
| Travel | 1,500 | 1,500 | 1,041 | 459 |
| Laundry Services | 400 | 400 | 454 | (54) |
| Training | 100 | 100 | - | 100 |
| Uniforms | 400 | 400 | - | 400 |
| Equipment | <u>400</u> | <u>400</u> | <u>108</u> | <u>292</u> |
| | <u>66,800</u> | <u>63,400</u> | <u>68,394</u> | <u>(1,594)</u> |
| Total judiciary and legal | <u>\$743,092</u> | <u>\$743,092</u> | <u>\$705,495</u> | <u>\$37,597</u> |
| HEALTH AND WELFARE | | | | |
| Health insurance | <u>270,000</u> | <u>270,000</u> | <u>296,101</u> | <u>(26,101)</u> |
| Total health and welfare | <u>\$270,000</u> | <u>\$270,000</u> | <u>\$296,101</u> | <u>\$(26,101)</u> |
| OTHER | | | | |
| Superintendent of Education | | | | |
| County's share of office | <u>\$39,202</u> | <u>\$39,202</u> | <u>\$35,018</u> | <u>\$ 4,184</u> |
| County portion of other programs | | | | |
| SIEG agent | 48,000 | 48,000 | 47,699 | 301 |
| Merit board | 500 | 500 | 150 | 350 |
| Other | <u>8,900</u> | <u>8,900</u> | <u>3,992</u> | <u>4,908</u> |
| | <u>57,400</u> | <u>57,400</u> | <u>57,841</u> | <u>5,559</u> |
| Total other | <u>\$ 96,602</u> | <u>\$ 96,602</u> | <u>\$ 86,859</u> | <u>\$ 9,743</u> |
| Total expenditures | <u>\$3,574,991</u> | <u>\$3,574,991</u> | <u>\$3,187,766</u> | <u>\$387,225</u> |
| Excess (Deficiency) of revenues over Expenditures | <u>(100,691)</u> | <u>(100,691)</u> | <u>345,394</u> | <u>446,085</u> |
| Other financing sources (uses): | | | | |
| Operating transfers out | <u>(37,000)</u> | <u>(37,000)</u> | <u>(31,800)</u> | <u>5,200</u> |
| Total other financing sources | <u>(37,000)</u> | <u>(37,000)</u> | <u>(31,800)</u> | <u>5,200</u> |
| Excess (Deficiency) of revenues and other Financing sources over expenditures | <u>(137,691)</u> | <u>(137,691)</u> | <u>313,594</u> | <u>451,285</u> |

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

November 30, 2009

| | <u>Liability Insurance</u> | | | | <u>County Highway</u> | | | |
|---|----------------------------|-------------------|------------------|--|-------------------------|-----------------|------------------|--|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive(Negative)</u> | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive(Negative)</u> |
| | <u>Original</u> | <u>Final</u> | | | <u>Original</u> | <u>Final</u> | | |
| Property and replacement taxes | \$526,000 | \$526,000 | \$459,247 | \$ (66,753) | \$186,850 | \$186,850 | \$180,635 | \$ (6,215) |
| Service fee, fines, licenses and commissions | - | - | - | - | 140,000 | 140,000 | 94,951 | (45,049) |
| Interest income | 3,400 | 3,400 | 4,010 | 610 | 1,150 | 1,150 | 344 | (806) |
| Equipment rental | - | - | - | - | 600,000 | 600,000 | 472,600 | (127,400) |
| Other receipts and reimbursements | <u>1,000</u> | <u>1,000</u> | <u>-</u> | <u>(1,000)</u> | <u>45,000</u> | <u>45,000</u> | <u>34,057</u> | <u>(10,943)</u> |
| Total revenues | <u>530,400</u> | <u>530,400</u> | <u>463,257</u> | <u>(67,143)</u> | <u>973,000</u> | <u>973,000</u> | <u>782,587</u> | <u>(190,413)</u> |
| Highways and streets | - | - | - | - | 938,523 | 938,523 | 724,843 | 213,680 |
| Other expenditures and reimbursements | <u>615,935</u> | <u>615,935</u> | <u>339,249</u> | <u>276,686</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>615,935</u> | <u>615,935</u> | <u>339,249</u> | <u>276,686</u> | <u>938,523</u> | <u>938,523</u> | <u>724,843</u> | <u>213,680</u> |
| Excess of revenues over expenditures | <u>(85,535)</u> | <u>(85,535)</u> | <u>124,008</u> | <u>209,543</u> | <u>34,477</u> | <u>34,477</u> | <u>57,744</u> | <u>23,267</u> |
| Other financing sources(uses): | | | | | | | | |
| Transfers in | - | - | 44,705 | 44,705 | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total other financing sources(uses) | - | - | <u>44,705</u> | <u>44,705</u> | - | - | - | - |
| Net change in fund balances | <u>\$(85,535)</u> | <u>\$(85,535)</u> | 168,713 | <u>\$ 254,248</u> | <u>\$ 34,477</u> | <u>\$34,477</u> | 57,744 | <u>\$ 23,267</u> |
| Fund balance, beginning of year | | | <u>808,422</u> | | | | <u>17,930</u> | |
| Fund balance, end of year | | | <u>\$977,135</u> | | | | <u>\$ 75,674</u> | |

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS-CONTINUED
 November 30, 2009

| | <u>Revolving Loan Fund</u> | | | Variance with Final Budget Positive(Negative) |
|--------------------------------------|----------------------------|--------------|-------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| Interest Income | \$ - | \$ - | \$ 6,855 | \$ 6,855 |
| Total revenues | <u>-</u> | <u>-</u> | <u>6,855</u> | <u>6,855</u> |
| Administrative | <u>-</u> | <u>-</u> | 43,787 | 43,787 |
| Total expenditures | <u>-</u> | <u>-</u> | <u>43,787</u> | <u>43,787</u> |
| Excess of revenues over expenditures | <u>-</u> | <u>-</u> | <u>(36,932)</u> | <u>(36,932)</u> |
| Net change in fund balances | <u>\$ -</u> | <u>\$ -</u> | (36,932) | <u>\$ (36,932)</u> |
| Fund balance, beginning of year | | | <u>229,778</u> | |
| Fund balance, end of year | | | <u>\$ 192,846</u> | |

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUND
November 30, 2009

| | <u>Special Revenue Funds</u> | | | | | | | Total Nonmajor Governmental Funds |
|-------------------------------------|---|---|--|---------------------------------|------------------|-----------------------|------------------------------|--|
| | <u>Other General Government</u> | <u>Other Highways and Streets</u> | <u>Public Safety & Judiciary</u> | <u>Health & Welfare</u> | <u>Other</u> | <u>Grant Fund</u> | <u>Debt Service Fund</u> | |
| Assets: | | | | | | | | |
| Cash and cash equivalents | <u>\$14,319</u> | <u>\$659,660</u> | <u>\$427,746</u> | <u>\$119,300</u> | <u>\$685,916</u> | <u>\$4,780</u> | <u>\$222,891</u> | <u>\$2,134,612</u> |
| Total Assets | <u>\$14,319</u> | <u>\$659,660</u> | <u>\$427,746</u> | <u>\$119,300</u> | <u>\$685,916</u> | <u>\$4,780</u> | <u>\$222,891</u> | <u>\$2,134,612</u> |
| Fund Balances | | | | | | | | |
| Reserved | - | - | - | - | - | 4,780 | 222,891 | 227,671 |
| Unreserved, undesignated | <u>14,319</u> | <u>659,660</u> | <u>427,746</u> | <u>119,300</u> | <u>685,916</u> | - | - | <u>1,906,941</u> |
| Total Fund Balances | <u>14,319</u> | <u>659,660</u> | <u>427,746</u> | <u>119,300</u> | <u>685,916</u> | <u>4,780</u> | <u>222,891</u> | <u>2,134,612</u> |
| Total Liabilities and Fund Balances | <u>\$ 14,319</u> | <u>\$659,660</u> | <u>\$427,746</u> | <u>\$119,300</u> | <u>\$685,916</u> | <u>\$4,780</u> | <u>\$222,891</u> | <u>\$2,134,612</u> |

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2009

| | <u>Other General Government</u> | <u>Other Highways and Streets</u> | <u>Public Safety & Judiciary</u> | <u>Health & Welfare</u> | <u>Other</u> | <u>Grant Fund</u> | <u>Debt Service Fund</u> | <u>Total</u> |
|--|---|---|--|---------------------------------|------------------|-----------------------|------------------------------|--------------------|
| Revenues: | | | | | | | | |
| Public safety tax | \$ - | \$ - | \$225,941 | \$ - | \$ - | \$ - | \$ - | \$ 225,941 |
| Property and replacement taxes | - | 794,457 | - | 131,471 | 1,359,355 | - | 458,294 | 2,743,577 |
| Fees and fines | 42,311 | - | 178,247 | - | 86,305 | - | - | 306,863 |
| Interest income | 127 | 3,476 | 2,845 | 587 | 3,078 | 86 | 2,140 | 12,339 |
| Intergovernmental revenue | - | 50,258 | - | - | - | - | - | 50,258 |
| Salary reimbursements | - | 44,684 | - | - | - | - | - | 44,684 |
| Motor fuel tax allotments | - | 885,371 | - | - | - | - | - | 885,371 |
| Grants and entitlements | - | - | 190,235 | - | - | - | - | 190,235 |
| Other receipts and reimbursements | <u>19,442</u> | <u>246,109</u> | <u>6,244</u> | <u>61,439</u> | <u>2,571</u> | - | - | <u>335,805</u> |
| Total Revenues | <u>61,880</u> | <u>2,024,355</u> | <u>603,512</u> | <u>193,497</u> | <u>1,456,309</u> | <u>86</u> | <u>460,434</u> | <u>4,795,073</u> |
| Expenditures: | | | | | | | | |
| Administrative | - | - | - | 49,141 | - | - | - | 49,141 |
| Salaries and labor | 10,543 | 743,354 | 238,653 | 23,796 | 15,256 | - | - | 1,031,602 |
| Fringe benefits | - | 73,350 | 10,892 | - | - | - | - | 84,242 |
| Materials and supplies | - | - | 31,361 | 108,125 | - | - | - | 139,486 |
| Construction and maintenance | - | 926,308 | - | - | - | - | - | 926,308 |
| Public health | - | - | - | 18,236 | - | - | - | 18,236 |
| Equipment purchases | - | - | 99,147 | - | 1,305 | - | - | 100,452 |
| Other expenditures and reimbursements | 61,098 | 16,738 | 182,411 | 2,670 | 112,678 | - | 267,575 | 643,170 |
| Retirement and social security | - | - | - | 2,511 | 735,476 | - | - | 737,987 |
| Total Expenditures | <u>71,641</u> | <u>1,759,750</u> | <u>562,464</u> | <u>204,479</u> | <u>864,715</u> | <u>-</u> | <u>267,575</u> | <u>3,730,624</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(9,761)</u> | <u>264,605</u> | <u>41,048</u> | <u>(10,982)</u> | <u>586,594</u> | <u>86</u> | <u>192,859</u> | <u>1,064,449</u> |
| Other Financing Sources (Uses): | | | | | | | | |
| Transfers in | - | 100,000 | 9,700 | - | 47,736 | - | - | 157,436 |
| Transfers out | - | <u>(100,000)</u> | - | - | <u>(89,341)</u> | - | - | <u>(189,341)</u> |
| Total Other Financing Sources (Uses) | - | - | <u>9,700</u> | - | <u>(41,605)</u> | - | - | <u>(31,905)</u> |
| Net change in fund balances | (9,761) | 264,605 | 50,748 | (10,982) | 544,989 | 86 | 192,859 | 1,032,544 |
| Fund balances-beginning | <u>24,080</u> | <u>395,055</u> | <u>376,998</u> | <u>130,282</u> | <u>140,927</u> | <u>4,694</u> | <u>30,032</u> | <u>1,102,068</u> |
| Fund balances-ending | <u>\$14,319</u> | <u>\$659,660</u> | <u>\$427,746</u> | <u>\$119,300</u> | <u>\$685,916</u> | <u>\$4,780</u> | <u>\$222,891</u> | <u>\$2,134,612</u> |

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30, 2009

| | Automation Fee <u>Treasurer</u> | Automation Fee <u>County Clerk</u> | GIS <u>Fund</u> | <u>Totals</u> |
|---------------------------|---------------------------------------|--|--------------------|-----------------|
| Assets | | | | |
| Cash and cash equivalents | <u>\$5,872</u> | <u>\$6,040</u> | <u>\$2,407</u> | <u>\$14,319</u> |
| Total assets | <u>5,872</u> | <u>6,040</u> | <u>2,407</u> | <u>14,319</u> |
| Fund balance | | | | |
| Unreserved | <u>5,872</u> | <u>6,040</u> | <u>2,407</u> | <u>14,319</u> |
| Total fund balance | <u>\$5,872</u> | <u>\$6,040</u> | <u>\$2,407</u> | <u>\$14,319</u> |

**UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30, 2009**

| | <u>Hard Road</u> | <u>County Bridge</u> | <u>Federal Aid Matching</u> | <u>County Unit Road District</u> | <u>County Unit Road District-Bridge</u> | <u>County Motor Fuel Tax</u> | <u>County Unit Road District-MFT</u> | <u>Township Bridge</u> | <u>Totals</u> |
|---------------------------|----------------------|--------------------------|-------------------------------------|--|---|--------------------------------------|--|----------------------------|------------------|
| Assets | | | | | | | | | |
| Cash and cash equivalents | <u>\$42,293</u> | <u>\$98,153</u> | <u>\$63,928</u> | <u>\$139,242</u> | <u>\$72,363</u> | <u>\$47,432</u> | <u>\$79,290</u> | <u>\$116,959</u> | <u>\$659,660</u> |
| Total assets | <u>42,293</u> | <u>98,153</u> | <u>63,928</u> | <u>139,242</u> | <u>72,363</u> | <u>47,432</u> | <u>79,290</u> | <u>116,959</u> | <u>659,660</u> |
| Fund balances | | | | | | | | | |
| Unreserved | <u>42,293</u> | <u>98,153</u> | <u>63,928</u> | <u>139,242</u> | <u>72,363</u> | <u>47,432</u> | <u>79,290</u> | <u>116,959</u> | <u>659,660</u> |
| Total fund balance | <u>\$42,293</u> | <u>\$98,153</u> | <u>\$63,928</u> | <u>\$139,242</u> | <u>\$72,363</u> | <u>\$47,432</u> | <u>\$79,290</u> | <u>\$116,959</u> | <u>\$659,660</u> |

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30, 2009

| | <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>\$50,568</u> | <u>\$49,503</u> | <u>\$174,159</u> | <u>\$15,239</u> | <u>\$4,817</u> | <u>\$123,760</u> | <u>\$9,700</u> | <u>\$427,746</u> |
| Total assets | <u>50,568</u> | <u>49,503</u> | <u>174,159</u> | <u>15,239</u> | <u>4,817</u> | <u>123,760</u> | <u>9,700</u> | <u>427,746</u> |
| Fund balance | | | | | | | | |
| Unreserved | <u>50,568</u> | <u>49,503</u> | <u>174,159</u> | <u>15,239</u> | <u>4,817</u> | <u>123,760</u> | <u>9,700</u> | <u>427,746</u> |
| Total fund balance | <u>\$50,568</u> | <u>\$49,503</u> | <u>\$174,159</u> | <u>\$15,239</u> | <u>\$4,817</u> | <u>\$123,760</u> | <u>\$9,700</u> | <u>\$427,746</u> |

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30, 2009

| | <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 | <u>\$2,979</u> | <u>\$101,193</u> | <u>\$4,316</u> | <u>\$10,812</u> | <u>\$119,300</u> |
| Total assets | <u>2,979</u> | <u>101,193</u> | <u>4,316</u> | <u>10,812</u> | <u>119,300</u> |
| Fund Balance | | | | | |
| Unreserved | <u>2,979</u> | <u>101,193</u> | <u>4,316</u> | <u>10,812</u> | <u>119,300</u> |
| Total fund balance | <u>\$2,979</u> | <u>\$101,193</u> | <u>\$4,316</u> | <u>\$10,812</u> | <u>\$119,300</u> |

**UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30, 2009**

| | <u>Illinois Municipal Retirement</u> | <u>Cooperative Extension Fund</u> | <u>County Tourism</u> | <u>Indemnity Fund</u> | <u>Hotel/ Motel Tax</u> | <u>Cemetery Fund</u> | <u>Totals</u> |
|---------------------------|--|---|---------------------------|---------------------------|-----------------------------|--------------------------|------------------|
| Assets | | | | | | | |
| Cash and cash equivalents | <u>\$611,579</u> | <u>\$17,109</u> | <u>\$17,308</u> | <u>\$33,339</u> | <u>\$6,355</u> | <u>\$226</u> | <u>\$685,916</u> |
| Total Assets | <u>611,579</u> | <u>17,109</u> | <u>17,308</u> | <u>33,339</u> | <u>6,355</u> | <u>226</u> | <u>685,916</u> |
| Fund balance | | | | | | | |
| Unreserved | <u>611,579</u> | <u>17,109</u> | <u>17,308</u> | <u>33,339</u> | <u>6,355</u> | <u>226</u> | <u>685,916</u> |
| Total fund balances | <u>\$611,579</u> | <u>\$17,109</u> | <u>\$17,308</u> | <u>\$33,339</u> | <u>\$6,355</u> | <u>\$226</u> | <u>\$685,916</u> |

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30, 2009

| | Automation Fee <u>Treasurer</u> | Automation Fee <u>County Clerk</u> | GIS <u>Fund</u> | <u>Totals</u> |
|--|---------------------------------------|--|--------------------|-----------------|
| Revenue received | | | | |
| Fees and fines | \$7,811 | \$ - | \$34,500 | \$42,311 |
| Interest income | 76 | 51 | - | 127 |
| Other receipts and reimbursements | <u>-</u> | <u>19,442</u> | <u>-</u> | <u>19,442</u> |
| Total revenues received | <u>7,887</u> | <u>19,493</u> | <u>34,500</u> | <u>61,880</u> |
| Expenditures | | | | |
| Salaries and labor | 10,543 | - | - | 10,543 |
| Other expenditures and reimbursements | <u>1,715</u> | <u>22,360</u> | <u>37,023</u> | <u>61,098</u> |
| Total expenditures | <u>12,258</u> | <u>22,360</u> | <u>37,023</u> | <u>71,641</u> |
| Excess (Deficiency) of revenue received over expenditures disbursed | (4,371) | (2,867) | (2,523) | (9,761) |
| Fund balance, December 1, 2008 | <u>10,243</u> | <u>8,907</u> | <u>4,930</u> | <u>24,080</u> |
| Fund balance, November 30, 2009 | <u>\$5,872</u> | <u>\$6,040</u> | <u>\$2,407</u> | <u>\$14,319</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, 2009

| | Public Safety | Law Enforcement Drug Fund | Court Automation Fee | Law Library | State's Attorney Drug Fund | Court Document Storage | Sheriff's DUI Fund | Totals |
|---|------------------|---------------------------------|----------------------------|------------------|----------------------------------|------------------------------|--------------------------|------------------|
| Revenue received | | | | | | | | |
| Public safety tax | \$225,941 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$225,941 |
| Fees and fines | - | - | 82,562 | 10,142 | - | 73,319 | 12,404 | 178,427 |
| Interest income | 284 | - | 1,639 | 108 | 15 | 715 | 84 | 2,845 |
| Grants and entitlements | - | 190,235 | - | - | - | - | - | 190,235 |
| Other receipts and reimbursements | - | 1,054 | - | - | 5,010 | - | - | 6,064 |
| Total revenues received | <u>226,225</u> | <u>191,289</u> | <u>84,201</u> | <u>10,250</u> | <u>5,025</u> | <u>74,034</u> | <u>12,488</u> | <u>603,512</u> |
| Expenditures | | | | | | | | |
| Salaries and labor | 202,524 | - | 1,412 | - | - | 34,717 | - | 238,653 |
| Fringe benefits | 10,892 | - | - | - | - | - | - | 10,892 |
| Equipment purchases | 13,228 | - | 20,814 | - | 603 | 53,771 | 10,731 | 99,147 |
| Materials and supplies | - | - | 14,378 | 16,983 | - | - | - | 31,361 |
| Other expenditures and reimbursements | 7,346 | 175,065 | - | - | - | - | - | 182,411 |
| Total expenditures | <u>233,990</u> | <u>175,065</u> | <u>36,604</u> | <u>16,983</u> | <u>603</u> | <u>88,488</u> | <u>10,731</u> | <u>562,464</u> |
| Excess(Deficiency) of revenue received over expenditures disbursed | <u>(7,765)</u> | <u>16,224</u> | <u>47,597</u> | <u>(6,733)</u> | <u>4,422</u> | <u>(14,454)</u> | <u>1,757</u> | <u>41,048</u> |
| Other financing sources(uses): | | | | | | | | |
| Transfers in | - | 9,700 | - | - | - | - | - | 9,700 |
| Transfers out | - | - | - | - | - | - | - | - |
| Total other financing sources(uses) | <u>-</u> | <u>9,700</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>9,700</u> |
| Net change in fund balances | (7,765) | 25,924 | 47,597 | (6,733) | 4,422 | (14,454) | 1,757 | 50,748 |
| Fund balance, December 1, 2008 | <u>58,333</u> | <u>23,579</u> | <u>126,562</u> | <u>21,972</u> | <u>395</u> | <u>138,214</u> | <u>7,943</u> | <u>376,998</u> |
| Fund balance, November 30, 2009 | <u>\$ 50,568</u> | <u>\$ 49,503</u> | <u>\$174,159</u> | <u>\$ 15,239</u> | <u>\$ 4,817</u> | <u>\$123,760</u> | <u>\$ 9,700</u> | <u>\$427,746</u> |

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30, 2009

| | Southern Seven <u>Health Fund</u> | General Assistance | Glakin Tuberculosis | Arrestee Medical Cost Fund | <u>Totals</u> |
|--|---|-----------------------|------------------------|----------------------------------|------------------|
| Revenues received | | | | | |
| Property and replacement tax | \$102,219 | \$ 8,598 | \$20,654 | \$ - | \$131,471 |
| Interest income | 39 | 436 | 46 | 66 | 587 |
| Other receipts and reimbursements | <u>-</u> | <u>56,259</u> | <u>-</u> | <u>5,180</u> | <u>61,439</u> |
| Total revenues received | <u>102,258</u> | <u>65,293</u> | <u>20,700</u> | <u>5,246</u> | <u>193,497</u> |
| Expenditures | | | | | |
| Administration | - | 49,141 | - | - | 49,141 |
| Salaries and labor | - | 23,796 | - | - | 23,796 |
| Retirement and social security | - | 2,511 | - | - | 2,511 |
| Materials and supplies | 105,209 | 2,916 | - | - | 108,125 |
| Public health | - | - | 18,236 | - | 18,236 |
| Miscellaneous | <u>-</u> | <u>2,670</u> | <u>-</u> | <u>-</u> | <u>2,670</u> |
| Total expenditures | <u>105,209</u> | <u>81,034</u> | <u>18,236</u> | <u>-</u> | <u>204,479</u> |
| Excess (Deficiency) of revenue received over expenditures disbursed | (2,951) | (15,741) | 2,464 | 5,246 | (10,982) |
| Fund balance, December 1, 2008 | <u>5,930</u> | <u>116,934</u> | <u>1,852</u> | <u>5,566</u> | <u>130,282</u> |
| Fund balance, November 30, 2009 | <u>\$ 2,979</u> | <u>\$101,193</u> | <u>\$4,316</u> | <u>\$10,812</u> | <u>\$119,300</u> |

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CASH BASIS-NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30, 2009

| | Illinois Municipal <u>Retirement</u> | Cooperative Extension <u>Fund</u> | County <u>Tourism</u> | Indemnity <u>Fund</u> | Hotel/ <u>Motel Tax</u> | Cemetery <u>Fund</u> | <u>Totals</u> |
|--|--|---|--------------------------|--------------------------|----------------------------|-------------------------|------------------|
| Revenue received | | | | | | | |
| Property and replacement taxes | \$1,289,757 | \$69,780 | \$ - | \$ - | \$ - | \$ - | \$1,359,355 |
| Fees and fines | - | - | - | 5,080 | 81,225 | - | 86,305 |
| Interest income | 2,386 | 24 | 187 | 330 | 145 | 6 | 3,078 |
| Other receipts and reimbursements | <u>2,511</u> | <u>-</u> | <u>60</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,571</u> |
| Total revenues received | <u>1,294,472</u> | <u>69,804</u> | <u>247</u> | <u>5,410</u> | <u>81,370</u> | <u>6</u> | <u>1,451,309</u> |
| Expenditures | | | | | | | |
| Equipment purchases | - | - | - | - | - | 1,305 | 1,305 |
| Salaries and labor | 4,652 | - | - | - | - | 10,604 | 15,256 |
| Retirement and social security | 735,476 | - | - | - | - | - | 735,476 |
| Other expenditures and reimbursements | <u>229</u> | <u>55,484</u> | <u>47,048</u> | <u>-</u> | <u>9,917</u> | <u>-</u> | <u>112,678</u> |
| Total expenditures | <u>740,357</u> | <u>55,484</u> | <u>47,048</u> | <u>-</u> | <u>9,917</u> | <u>11,909</u> | <u>864,715</u> |
| Excess (Deficiency) of revenue received over expenditures disbursed | 554,115 | 14,320 | (46,801) | 5,410 | 71,453 | (11,903) | 586,594 |
| Other financing sources (used): | | | | | | | |
| Transfers in | - | - | 35,736 | - | - | 12,000 | 47,736 |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(89,341)</u> | <u>-</u> | <u>(89,341)</u> |
| Total other financing sources (used) | <u>-</u> | <u>-</u> | <u>35,736</u> | <u>-</u> | <u>(89,341)</u> | <u>12,000</u> | <u>(41,605)</u> |
| Net change in fund balances | 554,115 | 14,320 | (11,065) | 5,410 | (17,888) | 97 | 544,989 |
| Fund balance, December 1, 2008 | <u>57,464</u> | <u>2,789</u> | <u>28,373</u> | <u>27,929</u> | <u>24,243</u> | <u>129</u> | <u>140,927</u> |
| Fund balance, November 30, 2009 | <u>\$611,579</u> | <u>\$17,109</u> | <u>\$17,308</u> | <u>\$33,339</u> | <u>\$ 6,355</u> | <u>\$ 226</u> | <u>\$685,916</u> |

IMRF TREND INFORMATION

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

TREND INFORMATION

| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|--------------------------------|------------------------------|-------------------------------------|---------------------------|
| 12/31/2009 | 50,064 | 100% | \$ - |
| 12/31/2008 | 48,512 | 100% | \$ - |
| 12/31/2007 | 83,616 | 100% | \$ - |
| 12/31/2006 | 111,713 | 100% | \$ - |
| 12/31/2005 | 102,004 | 100% | \$ - |
| 12/31/2004 | 93,221 | 100% | \$ - |
| 12/31/2003 | 101,159 | 100% | \$ - |
| 12/31/2002 | 92,845 | 100% | \$ - |
| 12/31/2001 | 120,268 | 100% | \$ - |
| 12/31/2000 | 107,663 | 100% | \$ - |

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage |
|-----------------------------|------------------------------|--------------------------------------|------------------------|-----------------|--------------------|-------------------------|
| 12/31/2009 | 1,279,965 | 1,613,672 | 333,707 | 79.32% | 379,481 | 87.94% |
| 12/31/2008 | 1,240,279 | 1,466,736 | 226,460 | 84.56% | 385,324 | 58.77% |
| 12/31/2007 | 1,562,816 | 1,628,478 | 65,662 | 95.97% | 376,141 | 17.46% |
| 12/31/2006 | 1,642,774 | 1,366,115 | (276,659) | 120.25% | 338,114 | 0.00% |
| 12/31/2005 | 1,507,027 | 1,765,859 | 258,832 | 85.34% | 348,970 | 74.17% |
| 12/31/2004 | 1,217,937 | 1,829,340 | 611,403 | 66.58% | 301,297 | 202.92% |
| 12/31/2003 | 1,162,042 | 1,824,790 | 662,748 | 63.68% | 349,427 | 189.67% |
| 12/31/2002 | 1,093,531 | 1,835,208 | 741,677 | 59.59% | 343,617 | 215.84% |
| 12/31/2001 | 1,066,533 | 1,712,385 | 645,852 | 62.28% | 333,799 | 193.49% |
| 12/31/2000 | 1,059,185 | 1,582,462 | 523,277 | 66.93% | 309,733 | 168.94% |

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

TREND INFORMATION

| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|--------------------------------|------------------------------|-------------------------------------|---------------------------|
| 12/31/2009 | 18,713 | 100% | \$ - |
| 12/31/2008 | 16,257 | 100% | \$ - |
| 12/31/2007 | 38,871 | 100% | \$ - |
| 12/31/2006 | 78,247 | 100% | \$ - |
| 12/31/2005 | 67,584 | 100% | \$ - |
| 12/31/2004 | 64,057 | 100% | \$ - |
| 12/31/2003 | 29,408 | 100% | \$ - |
| 12/31/2002 | 30,722 | 100% | \$ - |
| 12/31/2001 | 24,431 | 100% | \$ - |
| 12/31/2000 | 18,395 | 100% | \$ - |

SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage |
|-----------------------------|------------------------------|--------------------------------------|------------------------|-----------------|--------------------|-------------------------|
| 12/31/2009 | 2,344,124 | 2,645,738 | 301,614 | 88.60% | 631,792 | 47.74% |
| 12/31/2008 | 2,038,369 | 2,706,321 | 667,952 | 75.32% | 622,858 | 107.24% |
| 12/31/2007 | 2,366,028 | 2,345,964 | (20,064) | 100.86% | 560,909 | 0.00% |
| 12/31/2006 | 2,347,612 | 2,129,927 | (217,685) | 110.22% | 588,763 | 0.00% |
| 12/31/2005 | 2,136,963 | 2,045,499 | (91,464) | 104.47% | 513,166 | 0.00% |
| 12/31/2004 | 1,964,550 | 1,942,270 | (22,280) | 101.15% | 450,428 | 0.00% |
| 12/31/2003 | 1,770,403 | 1,751,479 | (18,924) | 101.08% | 453,131 | 0.00% |
| 12/31/2002 | 1,680,122 | 1,721,449 | 41,327 | 97.60% | 491,551 | 8.14% |
| 12/31/2001 | 1,730,574 | 1,464,867 | (265,707) | 118.14% | 458,372 | 0.00% |
| 12/31/2000 | 1,488,974 | 1,222,804 | (266,170) | 121.77% | 421,901 | 0.00% |

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

TREND INFORMATION

| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|--------------------------------|------------------------------|-------------------------------------|---------------------------|
| 12/31/2009 | 217,411 | 100% | \$ - |
| 12/31/2008 | 212,923 | 100% | \$ - |
| 12/31/2007 | 215,363 | 100% | \$ - |
| 12/31/2006 | 209,724 | 100% | \$ - |
| 12/31/2005 | 191,895 | 100% | \$ - |
| 12/31/2004 | 183,459 | 100% | \$ - |
| 12/31/2003 | 143,116 | 100% | \$ - |
| 12/31/2002 | 186,729 | 100% | \$ - |
| 12/31/2001 | 190,860 | 100% | \$ - |
| 12/31/2000 | 204,010 | 100% | \$ - |

SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage |
|-----------------------------|------------------------------|--------------------------------------|------------------------|-----------------|--------------------|-------------------------|
| 12/31/2009 | 5,671,413 | 6,947,822 | 1,276,409 | 81.63% | 2,203,983 | 57.91% |
| 12/31/2008 | 5,489,200 | 7,024,885 | 1,535,685 | 78.14% | 2,190,571 | 70.10% |
| 12/31/2007 | 6,202,015 | 6,534,826 | 332,811 | 94.91% | 2,094,967 | 15.89% |
| 12/31/2006 | 5,845,624 | 6,309,255 | 463,631 | 92.65% | 1,980,401 | 23.41% |
| 12/31/2005 | 5,535,035 | 6,155,533 | 620,498 | 89.92% | 1,960,113 | 31.66% |
| 12/31/2004 | 5,255,058 | 5,933,678 | 678,620 | 88.56% | 2,033,912 | 33.37% |
| 12/31/2003 | 5,220,666 | 5,598,375 | 377,709 | 93.25% | 1,880,629 | 20.08% |
| 12/31/2002 | 5,342,025 | 5,454,071 | 112,046 | 97.95% | 1,891,886 | 5.92% |
| 12/31/2001 | 5,301,771 | 5,135,716 | (166,055) | 103.23% | 1,797,180 | 0.00% |
| 12/31/2000 | 4,790,799 | 4,820,381 | 29,582 | 99.39% | 1,742,183 | 1.70% |