UNION COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
November 30, 2013

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

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Union County
County Courthouse
Jonesboro, Illinois

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of Union County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise a portion of the County's basic financial statements required by accounting principles generally accepted in the United States of America.

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

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

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

As discussed in the Schedule of Findings, the County was unable to provide a complete set of financial statements to be audited due to a software issue. As such, we were unable to obtain accurate information to present in the financial statements. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements for the County's governmental activities, business-type activities, and fiduciary funds have not been properly determined.

In our opinion, because of the significance of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly the financial position of the Union County, Illinois, as of November 30, 2013, or the changes in financial position or, where applicable, cash flows thereof for the year then ended.

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 Budgetary Comparison Schedules, are 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 CPA's Inc.

TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
April 18, 2014

TANNER MARLO CPAs, INC
Certified Public Accountants

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Union County Board of Commissioners
County 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, 2013, which collectively comprises Union County, Illinois' basic financial statements and have issued our report thereon dated April 18, 2014. 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.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. During our audit we did identify certain deficiencies in internal control that we consider to be material weaknesses. However, other material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control described in the second paragraph of this letter which we consider to be significant deficiencies. (See the Schedule of Material Weaknesses, Significant Deficiencies, and Responses)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. However, the results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards.*

We noted certain other matters that we reported in the Schedule of Material Weaknesses, Significant Deficiencies, and Responses.

Purpose of this Report

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

Tanner Marlo CPA's Inc.

TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
April 18, 2014

UNION COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED NOVEMBER 30, 2013

Prior Audit Findings

10-1. In order to correct fund balances for some funds, prior year adjustments had to be recorded again.

10-2. Several checks have been outstanding for longer than 180 days and are no longer valid. These should be removed from the list of outstanding checks, and the escheat laws of the State of Illinois should be followed in the disposition process of the unclaimed property.

10-3. The tax levy for the County has allocations to restricted funds. The County should review and redistribute the amounts on the tax levy for better cost matching of services

UNION COUNTY, ILLINOIS
SCHEDULE OF SIGNIFICANT DEFICIENCIES, MATERIAL WEAKNESSES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-1

Criteria or specific requirement: There must be adequate reporting abilities in the County to ensure that all transactions are posted correctly to the general ledger. Accurate reporting aids the County in making decisions to improve or maintain finances.

Condition: The County's reporting capabilities have not provided a correct balance or listing of accounts. Software and reporting did not provide a detailed analysis of accounts which is a reporting weakness.

Cause: Reporting capabilities are restricted within the County due to the lack of a properly functioning financial reporting software. Also, there is a deficiency in software training which contributes to the lack of a detailed set of reports.

Effect: County officials are restricted in their capability to monitor controls in relation to the financial reporting function of the County. This increases the risk of fraud and misappropriations of funds occurring without proper detection. As a result, management is limited in ability to achieve financial reporting goals.

Recommendation: We recommend the County restructure its billing and collection procedures, train staff on new software integration, and create reporting lines for monitoring to ensure a system that can produce accurate and detailed financial reporting.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-2

Criteria or specific requirement: The County should maintain a current list of assets and inventory that it owns.

Condition: The County does not have a document providing a listing of currently held assets and inventory.

Cause: Assets have not been tracked historically.

Effect: The fixed assets of the County are not included in the financial statements.

Recommendation: We recommend the County compile a list of assets and inventory with a reasonable value to include in future financial statements. We also recommend that the County adopt an asset and inventory tracking system so that future assets can easily be added to it.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-3

Criteria or specific requirement: Accounts receivable and payable must be accurately determined as to not misstate fund balances and financial statements.

Condition: Accounts receivable and payable are not accurately tracked or recorded.

Cause: Accounts receivable and payable are not included in the financial reports prepared by the County.

Effect: The accounts receivable and payable amounts on the financial statements are misstated. Adjustments must be made to ensure the financial statements are not materially misstated.

Recommendation: We recommend the County conduct a thorough analysis of accounts receivable and payable to be included in future financial statements.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-4

Criteria or specific requirement: Checks older than 180 days should be reissued if a payee can be located, or disposed according to the escheat laws of the State of Illinois.

Condition: Checks older than 180 days are retained on the books and held against the bank balances.

Cause: There is not a formally adopted policy in practice to govern the procedures for handling checks older than 180 days.

Effect: The financial statements must be adjusted to compensate for the value of checks that are being held against the value of the bank balance for items that are older than 180 days.

Recommendation: We recommend the County adopt a formal policy to govern procedures for handling checks older than 180 days that align with the escheat laws of the State of Illinois.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-5

Criteria or specific requirement: Asset and liability balances should be reconciled to the amounts on the financial statements

Condition: Asset and liability balances are not being properly reconciled to the financial statements of the County. Some bank accounts are not on the financial statements at all.

Cause: The financial reporting software for the County is not implemented and maintained in a way that allows for the reconciliation of bank balances to the financial statements.

Effect: The financial statements of the County are misstated. This increases the risk of fraud and misappropriations of funds occurring without proper detection. As a result, management is limited in ability to achieve financial reporting goals

Recommendation: We recommend the County conduct an internal audit of assets and liabilities, and develop a plan to ensure that all assets and liabilities owned by the County are included on the financial statements.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-6

Criteria or specific requirement: Transfers between funds should be recorded independently from revenues and expenses.

Condition: Transfers are sometimes recorded as a revenue or expensive for their intended purpose, rather than a transfer.

Cause: The financial reporting software for the County is not implemented and maintained in a way that allows for a clear distinction between transfers and revenue/expense accounts.

Effect: The financial statements of the County could be misstated by potentially recording a single expense or revenue multiple times across multiple funds.

Recommendation: We recommend the County create proper accounting lines for transfers that distinguish them from other revenues and expenses, while providing a traceable record that details what the purpose of the fund transfers are.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-7

Criteria or specific requirement: Sufficient documentation must be maintained to provide a traceable record of expenses for funds disbursed by the County.

Condition: Insufficient documentation is being filed as supporting evidence for expenses incurred by the County.

Cause: The policies that have been adopted by the County for the accounts payable process are not being properly monitored.

Effect: The County does not have an adequate record or documentation for the expenses that are being paid with County funds.

Recommendation: We recommend the County strictly oversee and enforce the policies that have been adopted to govern the accounts payable process.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-8

Criteria or specific requirement: Financial reporting functions should not have the need for redundant, manual work to be performed by multiple parties to compile data between departments.

Condition: Expenses are not always timely or accurately recorded in the financial system currently used by the County, due to separate ledger systems being used by departments.

Cause: The accounts payable system does not directly link to the accounting system used by the County in a functional manner.

Effect: Expenses must be recorded multiple times by multiple people before they appear in the accounting system currently used by the County.

Recommendation: We recommend the County find and implement a system that eliminates the need for the same tasks to be performed multiple times through the use of a single, unified general ledger system.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-9

Criteria or specific requirement: Revolving loan funds should be updated on a timely basis to ensure the accuracy of the account information.

Condition: Revolving loan fund balances are not routinely updated to reflect the most current information available.

Cause: The revolving loan funds are not handled as a priority, but rather on the basis of when time permits.

Effect: The County could be missing out on the collection of late fees, collecting loans that are in default, and by extension, missing out on the opportunity to make new loans to other businesses to help promote economic growth.

Recommendation: We recommend the County implement a formal policy that governs the timelines and procedures used to ensure that the information that relates to the revolving loan funds is accurate and up-to-date. Alternatively, we recommend that the County consider using the services of a third party, such as Southern Five Regional Planning District. Southern Five Regional Planning District specializes in the intricacies that are inherent to the nature of revolving loan funds. In doing so, Southern Five Regional Planning District would help facilitate the management functions associated with those funds, and reduce the risk that the County is exposed to while operating with a revolving loan fund, and provide a traceable level of accountability to the County.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-10

Criteria or specific requirement: Internal procedural policies should be strictly enforced and/or amended.

Condition: Bill lists, revenue vouchers, and other files are being maintained that indicate the proper procedures are not being followed in certain instances.

Cause: Where formal policies exist for many day-to-day operations, they are not being strictly enforced to ensure that the tasks are being completed efficiently and correctly.

Effect: The County has filed away bill lists that were not adequately reviewed by the department heads, checks may be left unattended on desks that are easily accessible to many parties (excluding the general public), files relating to contractual agreements did not initially contain the agreements that relates to them, bills are being paid late where it isn't necessary, and deposits are not always being made in a timely fashion.

Recommendation: We recommend the County conduct an internal audit of policies and procedures. Where written policies do not exist, they should be created. Where written policies do exist, the County should determine whether or not the policy is sufficient. Then, a disciplinary policy should be enforced for any issues of non-compliance that are found in the future.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-11

Criteria or specific requirement: Personnel performance should be tracked and monitored to ensure that the quality of the work being performed is both consistent and of a high level of quality.

Condition: Personnel performance for employees of the County is not being effectively monitored.

Cause: Personnel files do not exist for some departments within the County, and performance reviews are not routinely conducted or compared.

Effect: The County is exposed to unnecessary risk that could have a negative impact relating to the work or tasks being performed by the employees of the County.

Recommendation: We recommend the County compile or create personnel files by department for each employee of the County. Performance reviews should be conducted on at least an annual basis to ensure that the quality of the work being performed is sufficient to meet the needs and standards of the County.

UNION COUNTY, ILLINOIS
SCHEDULE OF MATERIAL WEAKNESSES, SIGNIFICANT DEFICIENCIES, AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2013

Finding number: FS 111-12

Criteria or specific requirement: Personnel should have a sufficient level of knowledge and understanding of the duties relating to their position and the statutory requirements that accompany those duties.

Condition: Some personnel continually strive to perform their tasks properly and efficiently, and seek training to help them accomplish this goal.

Cause: Some personnel perform the tasks that they are instructed to do without always understanding why the tasks are being performed or if they are actually necessary.

Effect: Some personnel have expressed that they desire additional training or other educational resources to help them attain a sufficient level of knowledge and understanding of the aspects that relate to their position.

Recommendation: We recommend the County ensure that personnel receive a sufficient level of education and training that relates to the positions being filled by the staff. We further recommend that routine reminders are sent to staff that reassures personnel that resources will be made available to help them perform their jobs should they desire additional training. In addition to the aforementioned recommendations, we would also advise that the County require employees to sign off on a formal declaration that the statutory requirements for each department have been reviewed and are being followed by their respective departments on an annual basis.

UNION COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS
YEAR ENDED NOVEMBER 30, 2013

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, 2013.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Government Funds

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

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

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

Union County adopts an annual appropriated budget for the General fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

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

Fiduciary Funds

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

Notes to the Financial Statements

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

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

Contact and Requests

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

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS- CASH BASIS
November 30, 2013

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	$ 5,404,879	$ 1,259,378	$ 6,664,257
Stamps on hand	12,000	-	12,000
Loans receivable	141,618	-	141,618
Due from other funds	-	-	-
Total Assets	$ 5,558,497	$ 1,259,378	$ 6,817,875
Liabilities:			
Due to other funds	$ -	$ -	$ -
General obligation bond	15,960,000	-	15,960,000
Total Liabilities	15,960,000	-	15,960,000
Net Assets:			
Restricted for:			
Inventory	12,000	-	12,000
Revolving loan fund	262,389	-	262,389
Debt Service	1,811,758	-	1,811,758
Unrestricted	(12,487,650)	1,259,378	(11,228,272)
Total Net Assets	$ (10,401,503)	$ 1,259,378	$ (9,142,125)

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES-CASH BASIS
For the Year Ended November 30, 2013

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges For Services	Grants	Governmental Activities	Business-type Activities	Total
Government Activities						
Governmental Activities						
General Government	$ (4,590,792)	$ 695,770	$ -	$ (3,895,022)	$ -	$ (3,895,022)
Highways and streets	(1,811,982)	355,542	-	(1,456,440)	-	(1,456,440)
Public safety and judiciary	(3,487,124)	113,928	-	(3,373,196)	-	(3,373,196)
Health and welfare	(47,870)	-	-	(47,870)	-	(47,870)
Other	(457,153)	-	-	(457,153)	-	(457,153)
Debt Service	(4,229,705)	-	-	(4,229,705)	-	(4,229,705)
Total Governmental Activities	(14,624,626)	1,165,240	-	(13,459,386)	-	(13,459,386)
Business-Type Activities						
Ambulance	(1,162,441)	577,247	-	-	(585,194)	(585,194)
911	(293,611)	226,390	-	-	(67,221)	(67,221)
Animal Control	(68,197)	42,003	-	-	(26,194)	(26,194)
Total Business-Type Activities	(1,524,249)	845,640	-	-	(678,609)	(678,609)
Total Government Activities	$ (16,148,875)	$ 2,010,880	$ -	$ (13,459,386)	$ (678,609)	$ (14,137,995)
General Revenues						
Public safety tax				$ 1,486,413	$ -	$ 1,486,413
Property and replacement taxes				3,986,804	685,697	4,672,501
Sales, service and utility taxes				549,392	-	549,392
Motor fuel tax				676,845	-	676,845
State income tax				918,541	-	918,541
Interest income				17,466	2,888	20,354
Other receipts and reimbursements				1,717,555	18,123	1,735,678
Transfers				(24,000)	24,000	-
Total General Revenues				9,329,016	730,708	10,059,724
Change in Net Assets				(4,130,370)	52,099	(4,078,271)
Net Assets - Beginning of Year				(6,271,133)	1,207,279	(5,063,854)
Net Assets - End of Year				$ (10,401,503)	$ 1,259,378	$ (9,142,125)

The notes to the financial statements are an integral part of this statement.

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
GOVERNMENTAL FUNDS
November 30,2013

	General	Liability Insurance	County Highway	Revolving Loan Fund	Other Governmental Funds	Totals
ASSETS						
Cash and cash equivalents	$ 1,076,501	$ 423,631	$ 226,657	$ 120,771	$ 3,557,319	$ 5,404,879
Stamps on hand	12,000	-	-	-	-	12,000
Loans receivable	-	-	-	141,618	-	141,618
Due from other funds	-	-	-		-	-
Total Assets	$ 1,088,501	$ 423,631	$ 226,657	$ 262,389	$ 3,557,319	$ 5,558,497
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -
Total Liabilities	-	-	-	-	-	-
Fund balances (Deficit):						
Reserved for inventory	12,000	-	-	-	-	12,000
Reserved for revolving loan fund	-	-	-	262,389	-	262,389
Reserved for debt service	-	-	-	-	1,811,758	1,811,758
Unreserved reported in:						
General Fund	1,076,501	-	-	-	-	1,076,501
Special revenue funds	-	423,631	226,657	-	1,745,561	2,395,849
Total Fund Balances	1,088,501	423,631	226,657	262,389	3,557,319	5,558,497
Total Liabilities and Fund Balances	$ 1,088,501	$ 423,631	$ 226,657	$ 262,389	$ 3,557,319	$ 5,558,497

Reconciliation to Statement of Net Assets:

Total fund balance for governmental funds	$ 5,558,497
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.	(15,960,000)
Net assets of governmental activities	$ (10,401,503)

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
GOVERNMENTAL FUNDS
November 30,2013

	General	Liability Insurance	County Highway	Revolving Loan Fund	Other Governmental Funds	Totals
Revenues:						
Public safety tax	$ 247,813	$ -	$ -	$ -	$ 1,238,600	$ 1,486,413
Property and replacement taxes	2,572,922	899	49,314	-	1,363,669	3,986,804
County share of Illinois income tax	918,541	-	-	-	-	918,541
County share of sales tax	549,392	-	-	-	-	549,392
Salary reimbursements	293,048	-	899	-	441,824	735,771
Service fee, fines, licenses and commissions	628,831	-	-	-	180,867	809,698
Interest income	2,192	3,180	301	7,122	4,671	17,466
Equipment rental	-	-	355,542	-	-	355,542
Motor fuel tax allotments	-	-	-	-	676,845	676,845
Grants and entitlements	-	-	-	-	-	-
Other receipts and reimbursements	599,342	-	160,487	27,658	194,297	981,784
Total Revenues	5,812,081	4,079	566,543	34,780	4,100,773	10,518,256
Expenditures:						
General government	3,796,073	-	-	-	74,189	3,870,262
Public safety	1,830,958	-	-	-	406,833	2,237,791
Corrections	140,294	-	-	-	-	140,294
Judiciary and legal	904,425	-	-	-	204,614	1,109,039
Health and wellness	-	-	-	-	47,870	47,870
Highways and streets	-	-	491,997	-	1,319,985	1,811,982
Other expenditures and reimbursements	-	225,026	-	-	4,461,832	4,686,858
Total Expenditures	6,671,750	225,026	491,997	-	6,515,323	13,904,096
Excess(Deficiency) of Revenues Over Expenditures	(859,669)	(220,947)	74,546	34,780	(2,414,550)	(3,385,840)
Other Financing Sources(Uses):						
Repayment of debt	-	-	-	-	(1,077,080)	(1,077,080)
Transfers in	-	-	-	-	16,815	16,815
Transfers out	(26,620)	-	-	-	(14,195)	(40,815)
Total Other Financing Sources(Uses)	(26,620)	-	-	-	(1,074,460)	(1,101,080)
NET CHANGE IN FUND BALANCES	(886,289)	(220,947)	74,546	34,780	(3,489,010)	(4,486,920)
FUND BALANCES(deficit), BEGINNING OF YEAR	1,974,790	644,578	152,111	227,609	7,046,329	10,045,417
FUND BALANCES(deficit), END OF YEAR	$ 1,088,501	$ 423,631	$ 226,657	$ 262,389	$ 3,557,319	$ 5,558,497

Reconciliation to change in net assets:	
Net change in fund balance for governmental funds	$ (3,385,840)
Amounts reported for governmental activities in the statement of activities are different because:	
Net activity in long term debt and capital expenditures	(744,530)
Change in net assets of governmental activities	$ (4,130,370)

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS- CASH BASIS
PROPRIETARY FUNDS
November 30, 2013

	Major		Non-Major	
	Ambulance Fund	911 Fund	Animal Control	Total
ASSETS:				
Current Assets:				
Cash and cash equivalents	$ 936,646	$ 292,564	$ 30,168	1,259,378
Total Assets	$ 936,646	$ 292,564	$ 30,168	$ 1,259,378
NET ASSETS				
Unrestricted	$ 936,646	$ 292,564	$ 30,168	$ 1,259,378
Total Net Assets	$ 936,646	$ 292,564	$ 30,168	1,259,378

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
November 30, 2013

	Major		Non-Major	
	Ambulance Fund	911 Fund	Animal Control	Total
Operating Revenues				
Charges for services	$ 577,247	$ 226,390	$ 42,003	$ 845,640
Property and replacement taxes	685,697	-	-	685,697
Other receipts and reimbursements	-	-	18,123	18,123
Total Operating Revenues	1,262,944	226,390	60,126	1,549,460
Operating Expenses:				
Salaries	638,661	179,464	52,751	870,876
Fringe benefits	109,891	12,331	-	122,222
Telephone	-	70,792	1,596	72,388
Utilities	17,363	-	3,570	20,933
Supplies	61,980	2,345	3,175	67,500
Office expense	11,724	442	685	12,851
Travel	2,448	-	1,830	4,278
Maintenance and repairs	95,454	16,843	3,092	115,389
Equipment	183,531	907	934	185,372
Miscellaneous	41,389	10,487	564	52,440
Total Operating Expenses	1,162,441	293,611	68,197	1,524,249
Operating Income (Loss)	100,503	(67,221)	(8,071)	25,211
Nonoperating Revenues				
Interest income	1,714	1,141	33	2,888
Total Nonoperating Revenues	1,714	1,141	33	2,888
Net Income(Loss) Before Contributions and Transfers	102,217	(66,080)	(8,038)	28,099
Transfers in	-	-	24,000	24,000
Change in net assets	102,217	(66,080)	15,962	52,099
Total net assets-beginning	834,429	358,644	14,206	1,207,279
Total net assets-ending	$ 936,646	$ 292,564	$ 30,168	$ 1,259,378

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-CASH BASIS
AGENCY FUNDS
November 30, 2013

	Circuit Clerk Bond Fund	Revenue Distribution	Total
Assets:			
Cash and cash equivalents	$ 570,204	$ 4,247,744	$ 4,817,948
Total Assets	$ 570,204	$ 4,247,744	$ 4,817,948
Liabilities:			
Escrow liability	$ 570,204	$ 4,247,744	$ 4,817,948
Total Liabilities	570,204	4,247,744	4,817,948
Net Assets	$ -	$ -	$ -

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.

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.

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 changes/

3. Basis of Accounting

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

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

4. Budgets and Budgetary Accounting

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

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

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

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

5. Cash and Cash Equivalents

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

6. Due To and Due From Other Funds

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

7. Property and Equipment

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

8. Encumbrances

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

9. Accumulated Unpaid Vacation and Sick Pay

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

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

NOTE B-PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passed by the Commissioners on December 14, 2012. 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, 2013 the carrying amount of the County's deposits with financial institutions was $11,482,205 and the bank balance was $11,482,205.

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, 2013, the County has no uninsured/uncollateralized deposits.

At November 30, 2013, of the bank balance of $11,482,205, $1,026,571was covered by federal depository insurance, $10,455,634 was collateralized by pledged bank assets in the County's name, and no funds were left uninsured/uncollateralized.

Investments

Interest Rate Risk-Interest rate risk is the risk that the fair value of an investment will decline as interest increases. The County's investment policy is described in the paragraph below. Due to the County's type of investments at November 30, 2013, 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 if 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-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, 2013, the County had the following loans receivable through the revolving loans program:

	Loan Amount	Date	Interest Rate	Maturity Date	Balance at 11/30/11
Amy D. Mezo	$ 40,000	6/14/2006	5%	12/14/2021	$ 25,817
Open Gate Custom Meats	41,200	1/04/2010	5%	1/14/2017	2,063
McCann & Son's A/C & Heating	25,250	11/19/2004	5%	2/19/2015	5,336
Boars Nest Bed & Breakfast	30,000	12/05/2005	5%	6/05/2020	15,770
Fill Up Mart	50,000	2/8/2011	5%	2/8/2026	37.415
Stegle Plumbing	40,000	11/21/2011	5%	8/21/2026	34,564
TLC Metals	30,000	9/1/2009	5%	9/1/2017	20.653
	$256,450				$141,618

As of November 30, 2013, TLC Metals and McCann & Son's are considered delinquent.

NOTE E-RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund-Defined Benefit Pension Plan

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

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. SLEP members are required to contribute 7.50 percent of their annual covered salary. ECO members are required to contribute 7.50 percent of their annual covered salary. The member rate is established by the state statue. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2013, based on the 2011 valuation, was 18.39 percent of payroll for SLEP member, 19.48 percent of payroll for ECO members and 13.67 percent for all other employees. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2013 was 30 years for ECO members, all other employees, and SLEP members.

For December 31, 2013, the County's annual pension cost of $ 159,731 for SLEP members, $64,323 for ECO members and $319,216 for all other members was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10 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.

NOTE F-LEGAL DEBT MARGIN

The County is subjected to the Municipal Finance Law of Illinois, which limits the amount of net bonded debt the County may have outstanding to 2.542 percent of the assessed valuation.

At November 30, 2013 the statutory limit for the County was $5,354,415 providing a remaining debt margin of $3,614,415.

NOTE G-LONG-TERM DEBT

Bonds Payable

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

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

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

Series 2002

Fiscal Year Ending November 30	Interest Rate	Principal	Interest	Total Payments
2014	4.600%	170,000	16,280	186,280
2015	4.700%	180,000	8,460	188,460
		$ 350,000	$ 24,740	$ 374,740

Series 2006

Fiscal Year Ending November 30	Interest Rate	Principal	Interest	Total Payments
2014	4.00%	100,000	82,670	182,670
2015	4.05%	105,000	78,670	183,670
2016	4.10%	280,000	74,418	354,418
2017	4.20%	300,000	62,938	362,938
2018	4.25%	305,000	50,338	355,338
2019	-	-	-	-
2020	5.75%	650,000	56,636	706,636
		$1,740,000	$ 405,670	$2,145,670

Union County Illinois issued General Obligation Recovery Zone Economic Development Bonds, Series 2010A, General Obligation Build America Bonds, Series 2010B, and General Obligation Bonds, Series 2010C on December 8, 2010. These bonds were issued to finance the construction of a new courthouse facility. All of the associated bonds are payable on September 1 and March 1 of each year commencing on September 1, 2013.

The Bank of New York Mellon Trust Company, N.A., is the paying agent. The bonds are direct general obligations of Union County, Illinois, and contain a pledge of the County's full faith and credit for the payment of the principal and interest on the bonds. The bond payment schedules are as follows:

Series 2010A

Fiscal Year Ending November 30	Principal	Interest	Total
2014	-	79,715	79,715
2015	-	79,715	79,715
2016	-	79,715	79,715
2017-2021	-	398,575	398,575
2022-2026	-	398,575	398,575
2027-2031	-	398,575	398,575
2032-2036	-	398,575	398,575
2037-2041	215,000	398,575	613,575
2042	855,000	63,697	918,697
	$1,070,000	$2,295,717	$3,365,717

Series 2010B

Fiscal Year Ending November 30	Principal	Interest	Total
2014	-	824,280	824,280
2015	280,000	814,760	1,094,760
2016	285,000	804,215	1,089,215
2017-2021	1,555,000	3,883,625	5,438,625
2022-2026	1,860,000	3,448,720	5,308,720
2027-2031	2,310,000	2,901,405	5,211,405
2032-2036	2,925,000	1,822,166	4,747,166
2037-2041	3,420,000	726,774	4,146,774
	$12,635,000	$15,225,945	$27,860,945

Series 2010C

Fiscal Year Ending November 30	Principal	Interest	Total
2014	165,000	6,188	171,188
	$165,000	$6,188	$171,188

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

Fiscal Year Ending November 30	Principal	Interest	Total
2013	330,000	1,020,435	1,350,435
2014	435,000	1,009,133	1,444,133
2015	565,000	981,605	1,546,605
2016	565,000	958,348	1,523,348
	$ 1,895,000	$ 3,969,521	$ 5,864,521

NOTE H-RISK MANAGEMENT AND LITIGATION

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

NOTE I-EXPENDITURES IN EXCESS OF BUDGET

Excess of expenditures over appropriations in individual funds for the year ended November 30, 2013, are as follows:

Fund	Expenditures	Budget
Liability Insurance	$ 225,026	$ 100,000

NOTE J-RESTRICTED ASSETS

Certain resources are classified as restricted assets on the balance sheet because their use is limited to a specific purpose. A summary of restricted assets at November 30, 2013 is as follows:

Restricted Assets	
Revenue Stamps	
Inventory	$ 12,000
Revolving Loan Fund	
Cash	120,771
Loans receivable	141,618
Debt Service	
Cash	1,811,758
	$ 2,086,147

NOTE J-INTERFUND TRANSFERS

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

	Transfers In	Transfers out
Major Funds:		
General Fund	$ -	$ 26,620
Total Major Funds	-	36,000
Nonmajor Governmental Funds:		
Animal Control	24,000	-
Cemetery Fund	2.620	-
County Motor Fuel Tax	-	14,195
Township Bridge	14,195	-
Total Nonmajor Funds	40,815	40,815
TOTAL ALL FUNDS	$ 40,815	$ 40,815

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.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
GENERAL FUND
November 30, 2013

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Property and replacement taxes	$ 1,371,000	$ 1,371,000	$ 2,572,922	$ 1,201,922
County share of IL income tax	726,000	726,000	918,541	192,541
County share of sales tax	411,000	411,000	549,392	138,392
Public Safety Tax	225,000	225,000	247,813	22,813
Service fees, licenses and commissions	730,290	730,290	628,831	(101,459)
Interest income	2,000	2,000	2,192	192
Salary reimbursements	256,426	256,426	293,048	36,622
Other receipts and reimbursements	720,313	720,313	599,342	(120,971)
Total revenues	4,442,029	4,442,029	5,812,081	1,370,052
GENERAL GOVERNMENT				
Board of Commissioners				
Salaries	40,000	40,000	58,257	(18,257)
Travel and expense	1,000	1,000	-	1,000
Printing	1,000	1,000	717	283
Dues	1,000	1,000	2,225	(1,225)
Office supplies	100	100	329	(229)
	43,100	43,100	61,528	(18,428)
County Clerk				
Salary-County Clerk	54,000	54,000	60,865	(6,865)
Salary-Deputies	63,126	63,126	62,042	1,084
Salary- Longevity	1,225	1,225	1,225	-
Salary-part-time	3,500	3,500	-	3,500
Salary-overtime	2,000	2,000	1,986	14
Fees-vital statistics	225	225	201	24
Office Supplies	8,000	8,000	4,774	3,226
Postage and box rent	2,500	2,500	1,543	957
Association dues	250	250	20	230
Equipment service contract	3,000	3,000	2,432	568
Maintenance-equipment	2,900	2,900	2,507	393
Travel	500	500	-	500
Miscellaneous	500	500	367	133
	141,726	141,726	137,962	3,764
Collector and Treasurer				
Salary-Treasurer	54,000	54,000	54,065	(65)
Salary-Overtime	2,500	2,500	6,814	(4,314)
Salary-Deputies	31,563	31,563	34,925	(3,362)
Salary - Longevity	825	825	825	-
Salary-Part Time	12,500	12,500	1,058	11,442
Postage and envelopes	7,500	7,500	7,103	397
Office supplies	4,500	4,500	3,308	1,192
Publishing	2,500	2,500	3,310	(810)
Dues	150	150	225	(75)
Service Contracts	2,500	2,500	18,423	(15,923)
	118,538	118,538	130,056	(11,518)
Subtotal general government				
Carried forward	303,364	303,364	329,546	(26,182)

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2013

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
General Government brought forward	$ 303,364	$ 303,364	$ 329,546	$ (26,182)
Other expenditures and reimbursements				
County audit and budget preparation	35,000	35,000	19,180	15,820
Economic Development	5,000	5,000	5,000	-
SIEG agent salary	43,000	43,000	45,231	(2,231)
Merit board	500	500	250	250
Social security	275,000	275,000	434,394	(159,394)
Health insurance	476,600	476,600	372,900	103,700
Unemployment Compensation	112,000	112,000	69,842	42,158
IT Consultant	25,000	25,000	43,221	(18,221)
Custodians	60,000	60,000	50,934	9,066
Custodians - Part Time	800	800	650	150
Computer Service	60,000	60,000	60,878	(878)
Contingencies	100,000	100,000	143,344	(43,344)
Service Contracts	22,000	22,000	-	22,000
Courthouse Projects	2,000,000	2,000,000	1,708,841	291,159
Loan repayment	271,375	271,375	271,375	-
	3,486,275	3,486,275	3,226,040	260,235
Supervisor of Assessment				
Salary-Supervisor	46,226	46,226	46,226	-
Salary-Deputies	63,126	63,126	50,597	12,529
Salary- Part-time	10,000	10,000	22,339	(12,339)
Salary- Longevity	1,050	1,050	1,050	-
Travel	3,000	3,000	2,418	582
Postage	250	250	489	(239)
Publication of notices	5,500	5,500	4,500	1,000
Office supplies	1,750	1,750	2,854	(1,104)
Training	1,500	1,500	500	1,000
Equipment	1,000	1,000	480	520
Service Contracts	27,000	27,000	1,178	25,822
Miscellaneous	325	325	825	(500)
	160,727	160,727	133,456	27,271
Elections				
Salaries	10,000	10,000	-	10,000
Postage	2,500	2,500	-	2,500
Publishing	7,000	7,000	2,517	4,483
Office supplies	69,000	69,000	62,991	6,009
Computer	6,300	6,300	20,682	(14,382)
Election polling places	1,500	1,500	120	1,380
Judge school	500	500	-	500
Judges pay, rent and mileage	26,000	26,000	20,721	5,279
	122,800	122,800	107,031	15,769
Total general government	$ 4,073,166	$ 4,073,166	$ 3,796,073	$ 277,093

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2013

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
PUBLIC SAFETY				
Sheriff's Department				
Salary-Sheriff	$ 56,185	$ 56,185	$ 57,559	$ (1,374)
Salary-Deputies	367,229	367,229	487,629	(120,400)
Salary-Part Time	32,000	32,000	21,582	10,418
Salary- Overtime	42,000	42,000	72,823	(30,823)
Salary-Holiday Buy Back	28,000	28,000	-	28,000
Salary-Secretary	30,500	30,500	10,904	19,596
Salary-Radio Operators	305,740	305,740	212,783	92,957
Salary-Public Safety	1,500	1,500	26,423	(24,923)
Salary-Civil Process Server	7,500	7,500	5,156	2,344
Uniforms	5,300	5,300	7,683	(2,383)
New Vehicle & equipment	46,000	46,000	18,162	27,838
Postage	1,200	1,200	1,837	(637)
Sheriff dues	2,000	2,000	2,036	(36)
Food-Prisoners	800	800	115	685
Office Supplies	12,050	12,050	38,520	(26,470)
Gasoline	55,000	55,000	35,263	19,737
Repairs	36,210	36,210	41,166	(4,956)
Training	7,000	7,000	5,362	1,638
Service Contracts	7,000	7,000	7,176	(176)
Travel	500	500	6,695	(6,195)
	1,043,714	1,043,714	1,058,874	(15,160)
County Coroner				
Salary-Coroner	14,000	14,000	14,000	-
Salary-Deputy	3,000	3,000	3,300	(300)
Secretary	400	400	200	200
Telephone	600	600	585	15
Dues	325	325	300	25
Training	750	750	1,147	(397)
Medical	10,800	10,800	16,350	(5,550)
Office supplies	300	300	-	300
Equipment	300	300	505	(205)
	30,475	30,475	36,387	(5,912)

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2013

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Courthouse and Jail				
Maintenance-building	$ 25,000	$ 25,000	$ 43,772	$ (18,772)
Housing prisoners	328,500	328,500	555,905	(227,405)
Juvenile detention	55,000	55,000	28,875	26,125
Telephone	56,000	56,000	46,084	9,916
Utilities	54,000	54,000	74,631	(20,631)
	518,500	518,500	749,267	(230,767)
Emergency Services and Disaster Operations				
Salaries	12,875	12,875	12,875	-
Salaries-secretary	150	150	80	70
Maintenance vehicle	400	400	236	164
Telephone	1,600	1,600	1,196	404
Utilities	2,000	2,000	1,720	280
Travel	500	500	286	214
Postage	50	50	44	6
Dues	60	60	46	14
Training	500	500	-	500
Public service contracts	1,000	1,000	154	846
Office supplies	400	400	272	128
Gas and oil	500	500	283	217
Miscellaneous	1,000	1,000	815	185
Equipment	3,000	3,000	4,810	(1,810)
	24,035	24,035	22,817	1,218
Total Public Safety	1,586,249	1,586,249	1,830,958	(244,709)
CORRECTIONS				
Probation				
Union County share of area wide expense	146,292	146,292	140,294	5,998
Total Corrections	146,292	146,292	140,294	5,998

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2013

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
JUDICIARY AND LEGAL				
Circuit Clerk				
Salary-Circuit Clerk	$ 54,000	$ 54,000	$ 53,999	$ 1
Salary-Assistant Circuit Clerk	34,901	34,901	35,857	(956)
Salary-Deputy Clerk	117,798	117,798	127,870	(10,072)
Salary- Longevity	2,500	2,500	2,500	
Salary- Overtime	4,914	4,914	-	
Travel	500	500	445	55
Equipment	600	600	1,983	(1,383)
Office and Court Supplies	5,600	5,600	4,242	1,358
Postage and box rent	10,000	10,000	9,127	873
Miscellaneous	350	350	3,574	(3,224)
Dues-Circuit Clerk	350	350	350	-
	231,513	231,513	239,947	(13,348)
Court Expense				
Postage	200	200	-	200
Legal services/court	130,000	130,000	188,716	(58,716)
Dues	400	400	1,056	(656)
Circuit court jurors	15,000	15,000	11,869	3,131
Office Supplies	1,200	1,200	977	223
Maintenance Contracts	1,200	1,200	767	433
Circuit court expense	1,200	1,200	2,363	(1,163)
Miscellaneous	500	500	2,162	(1,662)
Equipment	5,000	5,000	3,637	1,363
	154,700	154,700	211,547	(56,847)
State Attorney				
States Attorney salary	128,958	128,958	128,958	-
Salary-Deputy	63,126	63,126	56,891	6,235
Assistant States Attorney	109,885	109,885	111,390	(1,505)
Salary-part-time	60,854	60,854	65,014	(4,160)
Salary-longevity	450	450	450	-
Dues	1,250	1,250	1,326	(76)
Training	1,500	1,500	930	570
Office Supplies	9,000	9,000	9,112	(112)
Appellate Service	7,000	7,000	7,000	-
Travel	2,000	2,000	2,104	(104)
Postage	2,750	2,750	2,503	247
Service Contract	6,000	6,000	6,491	(491)
	392,773	392,773	392,169	604
Subtotal judiciary and legal carried forward	778,986	778,986	843,663	(69,591)

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2013

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Subtotal judiciary and legal carried forward	$ 778,986	$ 778,986	$ 843,663	$ (69,591)
Judicial Security				
Salary	80,000	80,000	52,040	27,960
Travel	1,500	1,500	-	1,500
Uniforms	800	800	-	800
Equipment	500	500	8,722	(8,222)
	82,800	82,800	60,762	22,038
Total judiciary and legal	861,786	861,786	904,425	(47,553)
Total expenditures	6,667,493	6,667,493	6,671,750	(9,171)
Excess (Deficiency) of revenues over Expenditures	(2,225,464)	(2,225,464)	(859,669)	1,379,223
Other financing sources (uses):				
Operating transfers in (out)	(36,000)	(36,000)	(26,620)	9,380
Total other financing sources	(36,000)	(36,000)	(26,620)	9,380
Excess (Deficiency) of revenues and other Financing sources over expenditures	(2,261,464)	(2,261,464)	(886,289)	1,388,603

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS
November 30, 2013

	Liability Insurance				County Highway			
	Budgeted Amounts			Variance with Final Budget Positive(Negative)	Budgeted Amounts			Variance with Final Budget Positive(Negative)
	Original	Final	Actual		Original	Final	Actual	
Revenues								
Property and replacement taxes	$ 1,000	$ 1,000	$ 899	$ (101)	$ -	$ -	$ 49,314	$ 49,314
Service fee, fines, licenses and commissions	19,800	19,800	-	(19,800)	-	-	-	-
Interest income	-	-	3,180	3,180	-	-	301	301
Equipment rental	-	-	-	-	-	-	355,542	355,542
Other receipts and reimbursements	-	-	-	-	-	-	160,487	160,487
	20,800	20,800	4,079	(16,721)	-	-	565,644	565,644
Expenses								
Highways and streets	-	-	-	-	981,418	981,418	491,098	490,320
Other expenditures and reimbursements	100,000	100,000	225,026	(125,026)	-	-	-	-
	100,000	100,000	225,026	(125,026)	981,418	981,418	491,098	490,320
Excess of revenues over expenditures	(79,200)	(79,200)	(220,947)	108,305	(981,418)	(981,418)	74,546	75,324
Other financing sources(uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	100,000	100,000	-	100,000
Total other financing sources(uses)	-	-	-	-	100,000	100,000	-	100,000
Net change in fund balances	(79,200)	(79,200)	(220,947)	108,305	(881,418)	(881,418)	74,546	175,324
Fund balance, beginning of year			644,578				152,111	
Fund balance, end of year			$ 423,631				$ 226,657	

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
November 30, 2013

	Revolving Loan Fund			
	Budgeted Amounts			Variance with Final Budget Positive(Negative)
	Original	Final	Actual	
Revenues				
Interest	$ -	$ -	$ 7,122	$ 7,122
Other	-	-	27,658	27,658
	-	-	34,780	34,780
Expenses				
Administrative	-	-	-	-
	-	-	-	-
Excess of revenues over expenditures	-	-	34,780	34,780
Net change in fund balances	-	-	34,780	34,780
Fund balance, beginning of year			227,609	
Fund balance, end of year			$ 262,389	

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30,2013

	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health & Welfare	Other	Debt Service Fund	Totals
Assets							
Cash and cash equivalents	$ 56,918	$ 1,011,846	$ 203,952	$ 64,041	$ 408,804	$ 1,811,758	$ 3,557,319
Total Assets	$ 56,918	$ 1,011,846	$ 203,952	$ 64,041	$ 408,804	$ 1,811,758	$ 3,557,319
Fund Balance							
Unreserved	$ 56,918	$ 1,011,846	$ 203,952	$ 64,041	$ 408,804	$ 1,811,758	$ 3,557,319
Total Fund Balance	$ 56,918	$ 1,011,846	$ 203,952	$ 64,041	$ 408,804	$ 1,811,758	$ 3,557,319

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
November 30,2013

	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health & Welfare	Other	Debt Service Fund	Totals
Revenues							
Public safety tax	$ -	$ -	$ 247,813	$ -	$ -	$ 990,787	$ 1,238,600
Property and other taxes	-	577,476	-	40,788	485,650	259,755	1,363,669
Interest income	94	1,875	621	104	219	1,758	4,671
Fees and fines	66,939	-	113,928	-	-	-	180,867
Salary reimbursements	-	441,824	-	-	-	-	441,824
Motor fuel tax allotments	-	676,845	-	-	-	-	676,845
Grants and entitlements	-	-	-	-	-	-	-
Other revenues	1,479	-	129,511	44,345	1,462	17,500	194,297
Total Revenues	68,512	1,698,020	491,873	85,237	487,331	1,269,800	4,100,773
Expenditures							
Salaries and labor	-	367,109	449,958	43,812	2,871	-	863,750
Fringe benefits	-	79,924	-	1,473	167,950	-	249,347
Equipment purchases	-	-	34,841	-	-	-	34,841
Materials and supplies	-	-	24,283	36	-	-	24,319
Construction, repairs, and maintenance	-	872,952	-	-	-	4,229,705	5,102,657
Public health	-	-	-	2,210	-	-	2,210
Occupancy	-	-	-	339	-	-	339
Other expenditures	74,189	-	102,365	-	61,306	-	237,860
Total Expenditures	74,189	1,319,985	611,447	47,870	232,127	4,229,705	6,515,323
Excess(Deficiency) of revenue received Over expenditures disbursed	(5,677)	378,035	(119,574)	37,367	255,204	(2,959,905)	(2,414,550)
Other Financing Sources(Uses):							
Repayment of Debt	-	-	-	-	-	(1,077,080)	(1,077,080)
Transfers in	-	14,195	-	-	2,620	-	16,815
Transfers out	-	(14,195)	-	-	-	-	(14,195)
Total Other Financing Sources(Uses)	-	-	-	-	2,620	(1,077,080)	(1,074,460)
Net change in fund balances	(5,677)	378,035	(119,574)	37,367	257,824	(4,036,985)	(3,489,010)
Fund balance, December 1, 2011	62,595	633,811	323,526	26,674	150,980	5,848,743	7,046,329
Fund balance, November 30, 2012	$ 56,918	$ 1,011,846	$ 203,952	$ 64,041	$ 408,804	$ 1,811,758	$ 3,557,319

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30,2013

	Automation Fee Treasurer	Sale in Error Fund	Automation Fund County Clerk	Death Certificate Surcharge	GIS Fund	Totals
Assets						
Cash and cash equivalents	$ 3,762	$ 5,274	$ 8,980	$ 13,576	$ 25,326	$ 56,918
Total Assets	$ 3,762	$ 5,274	$ 8,980	$ 13,576	$ 25,326	$ 56,918
Fund Balance						
Unreserved	$ 3,762	$ 5,274	$ 8,980	$ 13,576	$ 25,326	$ 56,918
Total Fund Balance	$ 3,762	$ 5,274	$ 8,980	$ 13,576	$ 25,326	$ 56,918

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30,2013

	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District - Bridge	County Motor Fuel Tax	County Unit Road District - MFT	Township Bridge	Totals
Assets								
Cash and cash equivalents	$ 80,799	$ 202,923	$ 172,198	$ 38,840	$ 262,853	$ 92,555	$ 161,678	$ 1,011,846
Total Assets	$ 80,799	$ 202,923	$ 172,198	$ 38,840	$ 262,853	$ 92,555	$ 161,678	$ 1,011,846
Fund Balance								
Unreserved	$ 80,799	$ 202,923	$ 172,198	$ 38,840	$ 262,853	$ 92,555	$ 161,678	$ 1,011,846
Total Fund Balance	$ 80,799	$ 202,923	$ 172,198	$ 38,840	$ 262,853	$ 92,555	$ 161,678	$ 1,011,846

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30,2013

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriff's DUI Fund	Totals
Assets								
Cash and cash equivalents	$(10,652)	$ 47,902	$ 45,313	$ 8	$ 5,290	$ 103,978	$ 12,113	$ 203,952
Total Assets	$(10,652)	$ 47,902	$ 45,313	$ 8	$ 5,290	$ 103,978	$ 12,113	$ 203,952
Fund Balance								
Unreserved	$(10,652)	$ 47,902	$ 45,313	$ 8	$ 5,290	$ 103,978	$ 12,113	$ 203,952
Total Fund Balance	$(10,652)	$ 47,902	$ 45,313	$ 8	$ 5,290	$ 103,978	$ 12,113	$ 203,952

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30,2013

	Southern Seven Health Fund	General Assistance	Tuberculosis	Arrestee Medical Cost Fund	Totals
Assets					
Cash and cash equivalents	$ 34,051	$ (924)	$ 4,492	$ 26,422	$ 64,041
Total Assets	$ 34,051	$ (924)	$ 4,492	$ 26,422	$ 64,041
Fund Balance					
Unreserved	$ 34,051	$ (924)	$ 4,492	$ 26,422	$ 64,041
Total Fund Balance	$ 34,051	$ (924)	$ 4,492	$ 26,422	$ 64,041

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30,2013

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Assets							
Cash and cash equivalents	$ 317,841	$ 22,899	$ 28,363	$ 39,700	$ -	$ 1	$ 408,804
Total Assets	$ 317,841	$ 22,899	$ 28,363	$ 39,700	$ -	$ 1	$ 408,804
Fund Balance							
Unreserved	$ 317,841	$ 22,899	$ 28,363	$ 39,700	$ -	$ 1	$ 408,804
Total Fund Balance	$ 317,841	$ 22,899	$ 28,363	$ 39,700	$ -	$ 1	$ 408,804

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
November 30,2013

	Automation Fee Treasurer	Sale in Error Fund	Automation Fund County Clerk	Death Certificate Surcharge	GIS Fund	Totals
Revenues Received						
Fees and fines	$ 3,315	$ -	$ 28,138	$ 1,824	$ 33,662	$ 66,939
Interest income	11	23	34	26	-	94
Other revenues	-	1,479	-	-	-	1,479
Total Revenues	3,326	1,502	28,172	1,850	33,662	68,512
Expenditures						
Salaries and labor	-	-	-	-	-	-
Other expenditures and reimbursements	2,927	6,618	20,421	-	44,223	74,189
Total Expenditures	2,927	6,618	20,421	-	44,223	74,189
Excess (Deficiency) of revenue received over expenditures disbursed	399	(5,116)	7,751	1,850	(10,561)	(5,677)
Fund balance, December 1, 2012	3,363	10,390	1,229	11,726	35,887	62,595
Fund balance, November 30, 2013	$ 3,762	$ 5,274	$ 8,980	$ 13,576	$ 25,326	$ 56,918

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30,2013

	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District - Bridge	County Motor Fuel Tax	County Unit Road District - MFT	Township Bridge	Totals
Revenues								
Property and replacement tax	$117,488	$132,612	$288,431	$ 38,945	$ -	$ -	$ -	$ 577,476
Interest income	88	328	541	79	435	95	309	1,875
Salary reimbursements	-	-	15,238	-	241,613	135,888	49,085	441,824
Motor fuel tax allotments	-	-	-	-	214,433	462,412	-	676,845
Other revenues	-	-	-	-	-	-	-	-
Total Revenues	117,576	132,940	304,210	39,024	456,481	598,395	49,394	1,698,020
Expenditures								
Salaries and labor	4,124	-	31,833	18,412	171,162	141,578	-	367,109
Fringe benefits	837	-	29,135	4,824	16,563	28,565	-	79,924
Construction, maintenance, and repairs	42,527	26,326	118,310	65,032	197,264	362,807	60,686	872,952
Other expenditures	-	-	-	-	-	-	-	-
Total Expenditures	47,488	26,326	179,278	88,268	384,989	532,950	60,686	1,319,985
Excess(Deficiency) of revenue received Over expenditures disbursed	70,088	106,614	124,932	(49,244)	71,492	65,445	(11,292)	378,035
Other Financing Sources(Uses):								
Transfers in	-	-	-	-	-	-	14,195	14,195
Transfers out	-	-	-	-	(14,195)	-	-	(14,195)
Total Other Financing Sources(Uses)	-	-	-	-	(14,195)	-	14,195	-
Net change in fund balances	70,088	106,614	124,932	(49,244)	57,297	65,445	2,903	378,035
Fund balance, December 1, 2012	10,711	96,309	47,266	88,084	205,556	27,110	158,775	633,811
Fund balance, November 30, 2013	$ 80,799	$202,923	$172,198	$ 38,840	$ 262,853	$ 92,555	$ 161,678	$ 1,011,846

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30,2013

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriff's DUI Fund	Totals
Revenues								
Public safety tax	$247,813	$ -	$ -	$ -	$ -	$ -	$ -	$247,813
Interest income	110	-	206	4	14	287	-	621
Fees and fines	-	-	44,504	16,250	-	50,184	2,990	113,928
Grants and entitlements	-	-	-	-	-	-	-	-
Other revenues	93,634	33,566	-	-	2,262	-	49	129,511
Total Revenues	341,557	33,566	44,710	16,254	2,276	50,471	3,039	491,873
Expenditures								
Salaries and labor	372,284	17,487	31,298	-	-	28,889	-	449,958
Fringe benefits	-	-	-	-	-	-	-	-
Equipment purchases	-	-	31,078	-	-	-	3,763	34,841
Materials and supplies	-	-	5,965	18,318	-	-	-	24,283
Other expenditures	-	13,299	32,144	-	-	56,922	-	102,365
Total Expenditures	372,284	30,786	100,485	18,318	-	85,811	3,763	611,447
Excess(Deficiency) of revenue received								
Over expenditures disbursed	(30,727)	2,780	(55,775)	(2,064)	2,276	(35,340)	(724)	(119,574)
Other Financing Sources(Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources(Uses)	-	-	-	-	-	-	-	-
Net change in fund balances	(30,727)	2,780	(55,775)	(2,064)	2,276	(35,340)	(724)	(119,574)
Fund balance, December 1, 2012	20,075	45,122	101,088	2,072	3,014	139,318	12,837	323,526
Fund balance, November 30, 2013	$ (10,652)	$ 47,902	$ 45,313	$ 8	$ 5,290	$103,978	$ 12,113	$203,952

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30,2013

	Southern Seven Health Fund	General Assistance	Tuberculosis	Arrestee Medical Cost Fund	Totals
Revenues					
Property and replacement tax	$ 34,051	$ 3,114	$ 3,623	$ -	$ 40,788
Interest income	-	1	4	99	104
Other revenues	-	40,889	-	3,456	44,345
Total Revenues	34,051	44,004	3,627	3,555	85,237
Expenditures					
Salaries and labor	-	43,812	-	-	43,812
Fringe benefits	-	1,473	-	-	1,473
Occupancy	-	339	-	-	339
Materials and supplies	-	36	-	-	36
Public health	-	2,210	-	-	2,210
Other expenditures	-	-	-	-	-
Total Expenditures	-	47,870	-	-	47,870
Excess(Deficiency) of revenue received Over expenditures disbursed	34,051	(3,866)	3,627	3,555	37,367
Fund balance, December 1, 2012	-	2,942	865	22,867	26,674
Fund balance, November 30, 2013	$ 34,051	$ (924)	$ 4,492	$ 26,422	$ 64,041

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30,2013

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenues							
Property and other taxes	$413,424	$ 10,342	$ 61,884	$ -	$ -	$ -	$485,650
Interest income	70	-	56	91	1	1	219
Fees and fines	-	-	-	-	-	-	-
Other revenues	1,462	-	-	-	-	-	1,462
Total Revenues	414,956	10,342	61,940	91	1	1	487,331
Expenditures							
Salaries and labor	-	-	-	-	-	2,871	2,871
Fringe benefits	167,950	-	-	-	-	-	167,950
Equipment purchases	-	-	-	-	-	-	-
Other expenditures	-	-	60,557	-	561	188	61,306
Total Expenditures	167,950	-	60,557	-	561	3,059	232,127
Excess(Deficiency) of revenue received Over expenditures disbursed	247,006	10,342	1,383	91	(560)	(3,058)	255,204
Other Financing Sources(Uses):							
Transfers in	-	-	-	-	-	2,620	2,620
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources(Uses)	-	-	-	-	-	2,620	2,620
Net change in fund balances	247,006	10,342	1,383	91	(560)	(438)	257,824
Fund balance, December 1, 2012	70,835	12,557	26,980	39,609	560	439	150,980
Fund balance, November 30, 2013	$317,841	$ 22,899	$ 28,363	$ 39,700	$ -	$ 1	$408,804

IMRF TREND INFORMATION

UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPLLEMENTAL INFORMATION
ELECTED COUNTY OFFICIALS

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	64,323	100%	$ -
12/31/2012	73,625	100%	$ -
12/31/2011	70,020	100%	$ -

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2013	894,396	774,035	(120,361)	115.55%	330,202	0.00%
12/31/2012	1,159,859	1,156,422	(3,437)	100.30%	389,550	0.00%
12/31/2011	1,173,091	1,243,187	70,096	94.36%	394,703	17.76%

UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPLLEMENTAL INFORMATION
SHERRIF'S LAW ENFORCEMENT PERSONNEL (SLEP)

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	159,731	100%	$ -
12/31/2012	133,401	100%	$ -
12/31/2012	146,098	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
12/31/2013	3,080,877	3,622,009	541,132	85.06%	781,082	69.28%
12/31/2012	2,728,908	3,584,997	856,089	76.12%	725,400	118.02%
12/31/2011	2,374,559	3,407,282	1,032,723	69.69%	782,946	131.90%

UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPLLEMENTAL INFORMATION
ALL OTHER IMRF PERSONNEL

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	319,216	100%	$ -
12/31/2012	317,169	100%	$ -
12/31/2011	294,950	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
12/31/2013	4,072,675	5,806,410	1,733,735	70.14%	2,255,946	76.85%
12/31/2012	3,746,951	5,859,221	2,112,270	63.95%	2,173,881	97.17%
12/31/2011	3,997,866	6,273,348	2,275,482	63.73%	2,115,856	107.54%