

UNION COUNTY GOVERNMENT
UNION COUNTY, ILLINOIS
INDEPENDENT AUDITORS' REPORT
NOVEMBER 30, 2014

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July 27, 2015

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major funds and the aggregate remaining fund information of Union County Government, Illinois as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Union County Government as of November 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Union County Government's basic financial statements. The supporting fund schedules for the year ended November 30, 2014 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 27, 2015, on our consideration of the Union County Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Union County Government's internal control over financial reporting and compliance.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants



July 27, 2015

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union County Government, Illinois as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise Union County Government, Illinois' basic financial statements and have issued our report thereon dated July 27, 2015.

Internal Control over Financial Reporting

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

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

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

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

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

2014-1

Criteria:

Governmental Accounting Standards Board's Statement Number 54.

Condition:

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

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

Cause:

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

Effect or potential effect:

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

Recommendations:

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

2014-2

Criteria:

Illinois Compiled Statutes.

Condition:

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

Cause:

Lack of current implementation of the statute.

Effect or potential effect:

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

Recommendation:

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

be presented. In addition to statutory compliance, the filing and acceptance of these fine and fee reports will develop an historical trend for fines and fees received in these departments.

2014 -3

Criteria:

Illinois Compiled Statutes.

Condition:

Upon inquiry and inspection, it was noted that the County Board's role in the County's accounts payable process was not clearly defined.

Cause:

Lack of current implementation of the statute.

Effect of potential effect:

The controls over the claims process may not be effective if not properly established.

Recommendation:

It is recommended that the County Board, in conjunction with the County Clerk's Office and County Treasurer's Office, review and prepare a detailed written accounts payable process. The County Board's role should focus on the approval process as described in 55 ILCS 5/1-6005 and 55 ILCS 5/1-6006.

2014-4

Criteria:

Illinois Compiled Statutes.

Condition:

Upon inquiry and inspection, it was noted that the County Board's role in the County's payroll process was not clearly defined.

Cause:

Lack of current implementation of the statute.

Effect or potential effect:

The controls over the payroll process may not be effective if not properly established.

Recommendation:

It is recommended that the County Board, in conjunction with the County Clerk's Office and County Treasurer's Office, review and prepare a detailed written payroll process. The County Board's role should focus on the approval process as described in 55 ILCS 5/1-6005 and 55 ILCS 5/1-6006.

2014-5

Criteria:

Generally Accepted Accounting Principles.

Condition:

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

Cause:

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

Effect or potential effect:

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

Recommendation:

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

2014-6

Criteria:

Generally Accepted Accounting Principles.

Condition:

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

Cause:

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

Effect or potential effect:

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

Recommendation:

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

2014-7

Criteria:

Generally Accepted Accounting Principles.

Condition:

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

Cause:

Lack of current implementation of a policy.

Effect:

The County-owned assets are subject to abuse.

Recommendation:

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

2014-8

Criteria:

Generally Accepted Accounting Principles.

Condition:

Upon inquiry and inspection, the County did not appear to have a travel expense or travel expense reimbursement policy. The County should consider adopting a policy and notifying the respective office holders of the policy and that the business purpose of travel and expense reimbursements should be indicated on the claim form.

Cause:

Lack of current implementation of a policy.

Effect or potential effect:

The disbursements related to travel expenses are subject to abuse.

Recommendation:

We recommend that Union County Government, Illinois develop and implement policies that detail the County's policy and procedures for travel related expenses.

2014-9

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Conditions:

For the fiscal year ended November 30, 2014, individual fixed asset records were reconstructed from purchasing records. While this procedure provided details on current year fixed asset purchases, it does not provide the level of control, detail, and efficiency that can be achieved with a computerized asset system. Also, Union County Government, Illinois did not calculate its annual depreciation expense on its fixed assets.

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

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

Recommendations:

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

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

2014-10

Criteria:

Internal Revenue Code.

Condition:

For the calendar year ended December 31, 2014, vendors of Union County Government, Illinois were not issued 1099's. The Internal Revenue Service requires vendors that are issued \$600 or more in payments and that are not incorporated be issued 1099's at the end of each calendar year. A copy of the 1099's is also required to be mailed to the Internal Revenue Service.

Cause:

Lack of proper policies and procedures over 1099 reporting.

Effect:

The County is subject to fines for not completing the required 1099's each year.

Recommendation:

We recommend that the County assign a department to be responsible to issue the 1099's at the end of each calendar year. The Department head can assign the appropriate staff member who should make himself or herself aware of the 1099 reporting requirements.

Management's Response:

The County Board is dedicated to implementing policies and procedures where needed and implementing the proper controls. The County Board will be addressing each of the findings above over the next few months.

Compliance and Other Matters

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

Findings:

- 1) The Union County Circuit Clerk's Office receives child support administration fees and a federal award passed through the Illinois Department of Healthcare and Family Services. The federal award and the child support administration fees are deposited into a Separate Maint & Child Support Fund. On September 19, 2014, a disbursement (check #214) was issued from the Separate Maint & Child Support Fund in the amount of \$27,510 to the Union County

General Fund. The signed claim for this disbursement indicated that this payment was to fund 6 paychecks (9/19/14, 10/3/14, 10/17/14, 10/31/14, 11/14/14, & 11/28/14) at full pay for (4) Union County Circuit Clerk's Office employees. It appears that this disbursement was made in response to the Union County Circuit Clerk's Office's General Fund budget for the year ending November 30, 2014 being exhausted. However, the Circuit Clerk reported to us during the course of the audit that only one of these employees spent a small portion of her time on child support payments and that her primary role was that of the Union County Circuit Clerk's Office's bookkeeper. In a follow-up meeting with the Circuit Clerk and two staff members, it was indicated that four employees are involved in the child support administration process. Also, upon inquiry, the Circuit Clerk indicated that there has not historically been and currently, there is not a formula or method for determining the allocable costs associated with administering the child support program.

As there is no calculation or other support indicating the amount of time spent by each employee on the child support administration payments, the \$27,510 disbursement does not appear to be in compliance with 750 ILCS 5/705 *Support payments; receiving and disbursing agents* which states that fees are to be collected as costs for administering the collection and disbursement of child support payments.

- 2) Historically, it appears that Union County's General Fund and fringe benefit funds have incurred the costs of personnel administering the child support program, however, the child support administration fees received by the Circuit Clerk's Office have not been used when received to reimburse the General Fund and fringe benefit funds for payroll and fringe benefit costs associated with administering the child support program by the Circuit Clerk's office. The fees have instead accumulated in the Separate Maint & Child Support Fund. As of November 30, 2014, the Separate Maint & Child Support Fund had a reconciled bank balance of \$8,037.22. This reconciled bank balance is subsequent to the \$27,510 disbursement to the Union County General Fund on September 19, 2014.

Recommendation:

We recommend the following:

- 1) The Union County Board of Commissioners should repay the \$27,510 payment made to the Union County General Fund by the Separate Maint & Child Support Fund from the Union County General Fund.
- 2) The Union County Board, Union County Circuit Clerk, Union County Treasurer and Union County States Attorney should together review the historical records that are available as supporting documentation for costs incurred in administering child support payments by the Union County Circuit Clerk's Office. The Union County Board, Union County Treasurer and Union County State's Attorney should all be provided with the past, current and future signed federal award notices, contracts, and relevant statutes in order to further establish and support an understanding of the income sources and appropriate disbursements in this area.
- 3) Based upon the joint review, as stated in number 2 above, of historical records and supporting documentation that are determined to be representative of the costs incurred in administering child support payments by the Union County Circuit Clerk's Office, the Union

County Circuit Clerk should prepare the appropriate reimbursement claims and disbursement checks to the appropriate Union County funds. The County Board and Circuit Clerk should be of the same understanding regarding the timing of the reimbursement claims.

- 4) The Union County Circuit Clerk should develop a reimbursement calculation that is reflective of time spent and the respective cost of administering child support payments in the Union County Circuit Clerk's Office. This reimbursement calculation should be provided to the Union County Board, Union County Treasurer and Union County States Attorney's Office.
- 5) The Union County Circuit Clerk should send a copy of the reimbursement calculation to the Treasurer's Office along with the reimbursement check from the Separate Maint & Child Support Fund. The County Board and Circuit Clerk should be of the same understanding regarding the timing of the reimbursement claims.

Other Matters

We also noted certain matters that we reported to the individual office holders of Union County Government in separate letters dated July 27, 2015.

Union County Government Illinois' Response to Findings:

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

Purpose of this Report

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

Respectfully submitted,


HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2014

UNION COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2014

	PRIMARY GOVERNMENT
	GOVERNMENTAL ACTIVITIES
<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 572,504
Due from State of Illinois	734,479
<u>TOTAL CURRENT ASSETS</u>	\$ 1,306,983
<u>RESTRICTED ASSETS</u>	
Cash and cash equivalents	\$ 5,829,612
<u>TOTAL RESTRICTED ASSETS</u>	\$ 5,829,612
<u>CAPITAL ASSETS</u>	
Buildings	\$ 14,520,752
Equipment	1,048,000
Vehicles	1,216,550
Furniture & fixtures	2,532,500
Accumulated depreciation	(5,870,115)
<u>TOTAL CAPITAL ASSETS</u>	\$ 13,447,687
<u>TOTAL ASSETS</u>	\$ 20,584,282
<u>LIABILITIES AND NET POSITION</u>	
<u>LIABILITIES</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable	\$ 231,863
General ledger overdrafts	2,323
Current portion of long-term debt - bonds payable	400,000
<u>TOTAL CURRENT LIABILITIES</u>	\$ 634,186
<u>NONCURRENT LIABILITIES</u>	
Noncurrent portion of long-term debt - bonds payable	\$ 15,345,000
Obligation for compensated absences	890,559
<u>TOTAL NONCURRENT LIABILITIES</u>	\$ 16,235,559
<u>TOTAL LIABILITIES</u>	\$ 16,869,745
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	\$ (257,313)
Restricted for:	
Debt Service	2,190,832
Specific funds and purposes	3,519,406
Unrestricted	(1,738,388)
<u>TOTAL NET POSITION</u>	\$ 3,714,537

**UNION COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2014**

	EXPENSES	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION	
	EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES	TOTAL
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT						
GOVERNMENTAL ACTIVITIES						
General and administrative	\$ 5,612,562	\$ 1,645,723	3,194,890	\$ -	\$ (771,949)	\$ (771,949)
Public safety	3,074,360	1,218,479	343,759	-	(1,512,122)	(1,512,122)
Judiciary and court related	1,665,643	729,085	327,077	-	(609,481)	(609,481)
Public Works	3,110,872	1,162,029	1,124,628	-	(824,215)	(824,215)
Interest expense	192,179	-	-	-	(192,179)	(192,179)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 13,655,616	\$ 4,755,316	\$ 4,990,354	\$ -	\$ (3,909,946)	\$ (3,909,946)
GENERAL REVENUES AND TRANSFERS						
Property and mobile home taxes					\$ 1,938,776	\$ 1,938,776
Miscellaneous income					35,469	35,469
Interest income					1,452	1,452
Transfers In					701,571	701,571
TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS					\$ 2,677,268	\$ 2,677,268
CHANGE IN NET POSITION					\$ (1,232,678)	\$ (1,232,678)
NET POSITION - BEGINNING OF YEAR					(9,142,125)	(9,142,125)
PRIOR PERIOD ADJUSTMENT					14,089,340	14,089,340
NET POSITION - END OF YEAR					\$ 3,714,537	\$ 3,714,537

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

UNION COUNTY GOVERNMENT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2014

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 6,902,409

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

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

Buildings	14,520,752
Equipment	1,048,000
Vehicles	1,216,550
Furniture & fixtures	2,532,500
Accumulated depreciation	(5,870,115)

- Bonds payable as of November 30, 2014 are not reportable in the Governmental Funds Balance Sheet. (15,745,000)

- The Government-wide Statement of net position records a long-term compensated absences accrual as required by GASB #34. Therefore, there will be a reconciling item to the Governmental Funds Balance Sheet. (890,559)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION \$ 3,714,537

UNION COUNTY GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2014

<u>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</u>	\$ (96,916)
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because:	
- Governmental funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	220,000
- Depreciation expense on capital assets is reported in the Government-wide Statement of Activities, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds.	(1,520,762)
- Governmental funds report principal loan repayments as current year expense. However, in the Government-wide Statement of Activities, the principal loan repayments are not reported as expense. The current and non-current portions of debt are reflected on the Government-wide Statement of Net Position.	165,000
<u>CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES</u>	<u>\$ (1,232,678)</u>

UNION COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2014

	MAJOR FUNDS				TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	AMBULANCE FUND	HIGHWAY GENERAL	BOND & INTEREST		
ASSETS						
Cash and cash equivalents	\$ 572,504	\$ -	\$ -	\$ -	\$ -	\$ 572,504
Restricted cash and cash equivalents	-	828,181	240,232	2,190,832	2,570,365	5,829,610
Receivables from the State of Illinois	734,481	-	-	-	-	734,481
TOTAL ASSETS	\$ 1,306,985	\$ 828,181	\$ 240,232	\$ 2,190,832	\$ 2,570,365	\$ 7,136,595
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 114,814	\$ 3,144	\$ -	\$ -	\$ 113,905	\$ 231,863
General ledger overdraft	-	-	-	-	2,323	2,323
TOTAL LIABILITIES	\$ 114,814	\$ 3,144	\$ -	\$ -	\$ 116,228	\$ 234,186
FUND BALANCE						
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:						
Statutory & Grant purposes	-	825,037	240,232	-	2,454,137	3,519,406
Debt agreement	-	-	-	2,190,832	-	2,190,832
Assigned	-	-	-	-	-	-
Unassigned	1,192,171	-	-	-	-	1,192,171
TOTAL FUND BALANCE	\$ 1,192,171	\$ 825,037	\$ 240,232	\$ 2,190,832	\$ 2,454,137	\$ 6,902,409
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,306,985	\$ 828,181	\$ 240,232	\$ 2,190,832	\$ 2,570,365	\$ 7,136,595

UNION COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
NOVEMBER 30, 2014

	MAJOR FUNDS				TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	AMBULANCE FUND	HIGHWAY GENERAL	BOND & INTEREST		
REVENUES						
General property and mobile home taxes	\$ 1,289,954	\$ 247,750	\$ 376,611	\$ 363,535	\$ 1,315,950	\$ 3,593,800
Payment in lieu of tax	95,722	-	-	-	-	95,722
Personal property replacement tax	101,566	-	6,140	-	-	107,706
Sales tax	851,253	-	-	-	-	851,253
Use tax	49,675	-	-	-	-	49,675
Income tax	1,021,765	-	-	-	-	1,021,765
State of Illinois distributions and payments	-	-	14,578	-	486,945	501,523
Salary and expense reimbursements	203,201	-	-	-	-	203,201
Motor fuel tax allotments	-	-	-	-	1,075,728	1,075,728
Charges for services	496,086	1,347,292	-	-	797,274	2,640,652
Fines and Fees	187,732	-	-	-	-	187,732
Interest income	1,452	-	-	-	-	1,452
Reimbursement of expenditures	288,342	-	636,587	-	1,959,681	2,884,610
Miscellaneous receipts	43,169	-	183,616	-	230,399	457,184
Federal financial assistance	-	-	-	-	327,077	327,077
State financial assistance	-	-	-	-	84,866	84,866
TOTAL REVENUES	\$ 4,629,917	\$ 1,595,042	\$ 1,217,532	\$ 363,535	\$ 6,277,920	\$ 14,083,946
EXPENDITURES						
General and administrative	\$ 1,947,313	\$ -	\$ -	\$ -	\$ 3,222,647	\$ 5,169,960
Public safety	1,924,386	1,577,318	-	-	231,637	3,733,341
Judiciary and court related	1,190,959	-	-	-	973,724	2,164,683
Transportation	-	-	1,082,310	-	2,146,270	3,228,580
Public welfare	-	-	-	-	8,690	8,690
Bond principal and interest payments	-	-	-	357,179	-	357,179
Capital outlay	90,000	130,000	-	-	-	220,000
TOTAL EXPENDITURES	\$ 5,152,658	\$ 1,707,318	\$ 1,082,310	\$ 357,179	\$ 6,582,968	\$ 14,882,433
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (522,741)	\$ (112,276)	\$ 135,222	\$ 6,356	\$ (305,048)	\$ (798,487)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 701,571	\$ -	\$ -	\$ -	\$ 406,150	\$ 1,107,721
Operating transfers out	-	-	-	-	(406,150)	(406,150)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 701,571	\$ -	\$ -	\$ -	\$ -	\$ 701,571
CHANGE IN FUND BALANCE	\$ 178,830	\$ (112,276)	\$ 135,222	\$ 6,356	\$ (305,048)	\$ (96,916)
FUND BALANCE, BEGINNING OF YEAR	1,088,501	936,646	226,657	1,811,758	2,759,185	6,822,747
PRIOR PERIOD ADJUSTMENT	(75,160)	667	(121,647)	372,718	-	176,578
FUND BALANCE, END OF YEAR	\$ 1,192,171	\$ 825,037	\$ 240,232	\$ 2,190,832	\$ 2,454,137	\$ 6,902,409

UNION COUNTY GOVERNMENT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
NOVEMBER 30, 2014

ASSETS

Restricted cash and cash equivalents	\$ 920,867
Other receivables	2,465,259
<u>TOTAL ASSETS</u>	<u>\$ 3,386,126</u>

LIABILITIES AND NET POSITION

LIABILITIES

Tax available for distribution	\$ 294,187
Agency funds due others	626,680
Deferred charges	2,465,259
<u>TOTAL LIABILITIES</u>	<u>\$ 3,386,126</u>

NET POSITION

Restricted for agency purposes	\$ -
<u>TOTAL NET POSITION</u>	<u>\$ -</u>

<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 3,386,126</u>
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UNION COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
NOVEMBER 30, 2014

<u>ADDITIONS</u>	
General property tax	\$ 15,855,224
Mobile home privilege tax	147,540
Fees for services	1,309,187
Occupancy tax	90,448
<u>TOTAL ADDITIONS</u>	<u>\$ 17,402,399</u>
<u>DEDUCTIONS</u>	
General and administrative	\$ 19,900,498
Judiciary and court related	665,131
<u>TOTAL DEDUCTIONS</u>	<u>\$ 20,565,629</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ (3,163,230)</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Operating transfers in	\$ -
Operating transfers out	(701,571)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (701,571)</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ (3,864,801)</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>4,815,175</u>
<u>PRIOR PERIOD ADJUSTMENT</u>	<u>(950,374)</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ -</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

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UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

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UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of Union County Government are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including, required disclosures, of the County's financial activities for the fiscal year ended November 30, 2014.

Financial Reporting Entity

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

Related Organizations

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

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Government-Wide Financial Statements

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

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the County's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

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

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

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

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

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Governmental Fund Financial Statements

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

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

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

Fund Balance Classification

The County presents its financial statements under the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASBS No. 54) in 2011, as required. The purpose of GASB 54 is to improve the consistency and usefulness of the fund balance information to the financial user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

Governmental Fund Financial Statements

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

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventories, and long-term loans receivable as being Nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the debt instruments and are restricted through debt covenants.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County did not have any committed resources as of November 30, 2014.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and the amount established for Minimum Funding which represents the portion of the General Fund balance that has been established to be used for debt service or in emergency situations. A 2/3 vote of the County Board is required to authorize the spending of any of these funds for any reason. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of Assigned fund balance amounts.

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

Government-wide Financial Statements.

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

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The County Board has not adopted a formal minimum fund balance policy. However, during the fiscal year ended November 30, 2014, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes.

Reconciliation of Government-wide and Fund Financial Statements

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

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

Fiduciary Fund Financial Statements

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

Governmental Funds

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

The following are the County's governmental major funds:

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

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

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

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Additionally, the primary government reports the following fund types:

Nonmajor Special Revenue Funds

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

Fiduciary Funds

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

Accruals

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as property assessed as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded - for the 2013 payable 2014 real estate tax installments and - for 2013 payable 2014 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2014 that will not be received until after November 30, 2014. This nonexchange transaction has been recorded in the Tax Collector's Fund, which is reported as an Agency Fund.

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

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

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

Budget Policy and Basis of Budgeting

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

The General Fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. For all other funds, expenditures are budgeted by department and class as follows: services, materials, capital outlay,

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Budget Policy and Basis of Budgeting (Concluded)

transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. The cash basis of accounting is used in the budgetary preparation process.

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

Cash and Investments

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

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. As of November 30, 2014, the County did not have any investments.

Receivables and Payables

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

Capital Assets and Depreciation

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets and Depreciation (Concluded)

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

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

Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property tax levies are required to be submitted to the County Clerk by the last Tuesday in December of each year. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes become a lien on January 1 of each year and may be paid in two equal installments. The first installment of 2013 payable 2014 property taxes was due on or before July 20, 2014, and the second installment was due on or before September 7, 2014. The County’s levying funds receive significant distributions of tax receipts approximately one month after these due dates. The financial statement assertions surrounding the property tax revenue cycle require measurable estimates.

Accounting Policy Relative to State of Illinois Taxes

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

Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. Sick leave accrues to full-time, permanent employees to specified maximums. Generally after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. The liability for compensated absences as of November 30, 2014 is recorded as a long-term liability in the government-wide financial statements. Because the amount due in one year is not reasonably determinable, there is no short-term liability recorded. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Expenses for compensated absences are recognized in the respective funds as employee vacation and sick time is used.

The General Fund typically liquidates all types of compensated absences.

Due To and Due From Other Funds

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

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

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

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

Restricted Assets

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

Interfund Transactions

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

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

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

Long-Term Debt and Debt Expense

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

Use of Estimates

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

Deferred Revenue

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

Subsequent Events

Subsequent events have been evaluated by management through July 27, 2015 the date of this report.

NOTE 2: CASH AND INVESTMENTS

Investment Policies

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

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

Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Deposits

At November 30, 2014, the carrying amount of the County's cash deposits with local financial institutions was \$7,320,658 after the reduction of (\$2,323.) of cash overdrafts in one fund. The bank balance of these cash deposits was \$7,697,997. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The categories are listed and described as follows:

Category #1 - includes deposits covered by FDIC insurance.

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

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

	Carrying Amount	Bank Balance
Category #1 - (FDIC) Insured	\$ 2,081,156	\$ 2,086,258
Category #2 - Uninsured with collateral	5,239,502	5,611,739
Category #3 - Uninsured and uncollateralized	-	-
<u>Total</u>	\$ 7,320,658	\$ 7,697,997

Custodial Credit Risk—Deposits- Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of November 30, 2014, none of the County's bank balance of \$7,697,997 was exposed to any custodial credit risk

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

Restricted and Unrestricted Cash

Of the carrying amount of \$7,320,658, the following deposits are reported as restricted and unrestricted cash:

Classification	Amount
Restricted by statutes and grant agreements	\$ 3,636,455
Restricted by debt agreements	2,190,832
Restricted by Trust fund purposes	920,867
Unrestricted	572,504
	\$ 7,320,658

Investments

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

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 2: CASH AND INVESTMENTS (CONCLUDED)

Reconciliation

The following is a reconciliation of the County's deposit and investment balances of November 30, 2014 for the primary government:

From the Government-wide Statement of Net Position:

Type	Cash and Cash Equivalents	General Ledger Overdrafts	Restricted Cash	Total
Cash and cash equivalents	\$ 572,504	\$ (2,323)	\$ 5,829,612	\$ 6,399,793
<u>Total</u>	<u>\$ 572,504</u>	<u>\$ (2,323)</u>	<u>\$ 5,829,612</u>	<u>\$ 6,399,793</u>

Combined total of all fund types:

Type	Government-wide Statement of Net Position	Statement of Net Position - Agency Funds	Total
Cash and cash equivalents	\$ 572,504	\$ -	\$ 572,504
Restricted cash	5,829,612	920,867	6,750,479
General ledger overdrafts	(2,323)	-	(2,323)
<u>Total</u>	<u>\$ 6,399,793</u>	<u>\$ 920,867</u>	<u>\$ 7,320,660</u>

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2014 was as follows:

<u>Governmental Activities</u>	November 30, 2013	Additions	Disposals	November 30, 2014
<u>Capital assets being depreciated</u>				
Buildings	\$ 14,520,752	\$ -	\$ -	\$ 14,520,752
Equipment	1,048,000	-	-	1,048,000
Vehicles	996,550	220,000	-	1,216,550
Furniture & fixtures	2,532,500	-	-	2,532,500
<u>Total capital assets being depreciated</u>	<u>\$ 19,097,802</u>	<u>\$ 220,000</u>	<u>\$ -</u>	<u>\$ 19,317,802</u>
Less: Accumulated depreciation	\$ 4,349,353	\$ 1,520,762	\$ -	\$ 5,870,115
<u>Total capital assets being depreciated, net</u>	<u>\$ 14,748,449</u>	<u>\$ (1,300,762)</u>	<u>\$ -</u>	<u>\$ 13,447,687</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 14,748,449</u>	<u>\$ (1,300,762)</u>	<u>\$ -</u>	<u>\$ 13,447,687</u>

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 3: CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense of \$1,520,762 was charged as an expense to the following expense categories of the primary government:

<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 984,131
Public Safety	392,833
Transportation	143,798
<u>Total Depreciation Expense</u>	<u>\$ 1,520,762</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by funds	\$ 220,000
<u>Total Asset Additions</u>	<u>\$ 220,000</u>

NOTE 4: LONG-TERM DEBT

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

Purpose of Bonded Debt:

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

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

Summary of Debt Transactions

The general long-term debt as of November 30, 2014 follows:

	<u>November 30, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>November 30, 2014</u>	<u>Principal Amounts Due in one year</u>
2010A Bond Series	\$ 1,070,000	-	-	\$ 1,070,000	\$ -
2010B Bond Series	15,635,000	-	-	15,635,000	280,000
2010C Bond Series	165,000	-	(165,000)	-	120,000
2014 Refinanced Bond Series	2,040,000	-	-	2,040,000	-
Compensated Absences	890,559	-	-	890,559	Undeterminable
<u>Total</u>	<u>\$ 19,800,559</u>	<u>\$ -</u>	<u>\$ (165,000)</u>	<u>\$ 19,635,559</u>	<u>\$ 400,000</u>

**UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014**

NOTE 4: LONG-TERM DEBT (CONTINUED)

Future Debt Service Requirements

For the 2010A, 2010B, and 2010C bond series, the Bank of New York Mellon Trust Company, N.A. is the paying agent. The County's public safety tax income is distributed directly to the Bank of New York Mellon Trust Company, N.A from the State of Illinois' Comptroller's Office. Any remaining public safety tax that is not deemed necessary to meet monthly escrow payments are forwarded to the County from Bank of New York Mellon Trust Company, N.A. As of November 30, 2014, Bank of New York Mellon Trust Company, N.A is the escrow agent on the following accounts and escrow balances that are held for the County's debt obligations on the 2010A, 2010B, and 2010C bond series:

<u>Bank of New York Mellon, N.A. Trust Accounts</u>	<u>Balance at November 30, 2014</u>
Union County IL GO Refunding 2014 Tax Escrow	\$ 169,899
Union County IL 2010 FAC Sales Tax	40,757
Union County IL 2010A Bond Fund	11,627
Union County IL 2010B Bond Fund	209,300
Union County IL 2010C Bond Fund	-
Union County IL 2010 Revenue Fund	1,712,492
	<u>\$ 2,144,075</u>

Governmental Activities

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

Taxable General Obligation Bonds (2010A)
Recovery Zone Economic Development Bonds Eligible For 45% Direct Interest Payment
Dated: 2010, Interest Rate: 3.40% - 7.350%
Original Principal: \$1,070,000
Maturity Date: August 1, 2043
AAA Insured

<u>Fiscal Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Less: Projected 45% Gov't Rebate</u>	<u>Total</u>
2015	\$ -	\$ 79,715	\$ (35,872)	\$ 43,843
2016	-	79,715	(35,872)	43,843
2017	-	79,715	(35,872)	43,843
2018	-	79,715	(35,872)	43,843
2019	-	79,715	(35,872)	43,843
2020-2024	-	398,575	(179,360)	219,215
2025-2029	-	398,575	(179,360)	219,215
2030-2034	-	398,575	(179,360)	219,215
2035-2039	-	398,575	(179,360)	219,215
2040-2043	1,070,000	183,270	(100,407)	1,152,863
Total	<u>\$ 1,070,000</u>	<u>\$ 2,176,145</u>	<u>\$ (997,207)</u>	<u>\$ 2,248,938</u>

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 4: LONG-TERM DEBT (CONTINUED)

Taxable General Obligation Bonds (2010B)
Build America Bonds Eligible For 35% Direct Interest Payment
Dated: 2010, Interest Rate: 3.40% - 7.350%
Original Principal: \$12,635,000
Maturity Date: August 1, 2042
AAA Insured

Fiscal Year Ending November 30,	Principal	Interest	Less: Projected 35% Gov't Rebate	Total
2015	\$ 280,000	\$ 824,280	\$ (288,498)	\$ 815,782
2016	285,000	814,760	(285,166)	814,594
2017	295,000	804,215	(281,475)	817,740
2018	300,000	791,530	(277,036)	814,494
2019	310,000	777,880	(272,258)	815,622
2020-2024	1,720,000	3,642,380	(1,274,333)	4,088,047
2025-2029	2,110,000	3,093,030	(1,082,561)	4,120,469
2030-2034	2,660,000	2,292,165	(802,258)	4,149,907
2035-2039	3,385,000	1,230,650	(430,727)	4,184,923
2040-2042	1,290,000	131,135	(45,771)	1,375,364
Total	\$ 12,635,000	\$ 14,402,025	\$ (5,040,083)	\$ 21,996,942

Taxable General Obligation Bonds (2010C)
Dated: 2010, Interest Rate: 1.70% - 2.50%
Original Principal: \$725,000
Maturity Date: September 1, 2014
AAA Insured

These bonds matured and were paid in full during the fiscal year ended November 30, 2014

General Obligation Self-Insurance Limited Refunding Bonds, Series 2014
Dated: 2014, Interest Rate: 2.00% - 4.20%
Original Principal: \$2,040,000
Maturity Date: December 1, 2026
Non-Rated and Bank-Qualified Bond Issue, AGM Insured

Fiscal Year Ending November 30,	Principal	Interest	Total
2015	\$ 120,000	\$ 80,663	\$ 200,663
2016	140,000	60,128	200,128
2017	145,000	57,278	202,278
2018	145,000	54,378	199,378
2019	150,000	51,053	201,053
2020-2024	825,000	181,864	1,006,864
2025-2026	515,000	30,085	545,085
Total	\$ 2,040,000	\$ 515,449	\$ 2,555,449

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 4: LONG-TERM DEBT (CONCLUDED)

Total Future Debt Obligations:

Fiscal Year Ending November 30,	Principal	Interest	Less: Projected 45% Gov't Rebate	Total
2015	\$ 400,000	\$ 984,658	\$ (324,370)	\$ 1,060,288
2016	425,000	954,603	(321,038)	1,058,565
2017	440,000	941,208	(317,347)	1,063,861
2018	445,000	925,623	(312,908)	1,057,715
2019	460,000	908,648	(308,130)	1,060,518
2020-2024	2,545,000	4,222,819	(1,453,693)	5,314,126
2025-2029	2,625,000	3,521,690	(1,261,921)	4,884,769
2030-2034	2,660,000	2,690,740	(981,618)	4,369,122
2035-2039	3,385,000	1,629,225	(610,087)	4,404,138
2040-2043	2,360,000	314,405	(146,178)	2,528,227
Total	<u>\$ 15,745,000</u>	<u>\$ 17,093,619</u>	<u>\$ (6,037,290)</u>	<u>\$ 26,801,329</u>

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

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)

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

Plan Description

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

Funding Policy

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP and ECO members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 used by the employer was 13.79% of annual covered payroll for Regular, 19.60% for SLEP and 18.34% for ECO. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Annual Pension Cost

For fiscal year ending December 31, 2014, Union County's actual contributions for pension costs were \$327,960 for Regular IMRF, \$115,269 for SLEP, and \$57,731 for ECO.

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

<u>Actuarial Valuation Date</u>		<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>		<u>Net Pension Obligation</u>
<u>Regular</u>					
12/31/2014	\$	327,960	100%	\$	0
12/31/2013	\$	319,216	97%	\$	0
12/31/2012	\$	317,169	85%	\$	0
<u>SLEP</u>					
12/31/2014	\$	115,269	100%	\$	0
12/31/2013	\$	122,996	90%	\$	0
12/31/2012	\$	133,401	91%	\$	0
<u>ECO</u>					
12/31/2014	\$	57,731	100%	\$	0
12/31/2013	\$	64,323	100%	\$	0
12/31/2012	\$	73,625	100%	\$	0

The required contribution for 2014 was determined as part of the December 31, 2012 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the IMRF assets for all plan types was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular IMRF Plan, SLEP IMRF Plan, and ECO IMRF Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The employer plan's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis for all three County plans.

Funded Status and Funding Progress

As of December 31, 2014, the most recent actuarial valuation date, the County's plans were funded as follows:

Regular IMRF	68.07% funded
SLEP IMRF	74.03% funded
ECO IMRF	110.13% funded

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 5: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

As of December 31, 2014, the actuarial accrued liabilities for benefits for the County's plans were:

Regular IMRF	\$ 6,116,560
SLEP IMRF	\$ 2,706,634.
ECO IMRF	\$ 689,161.

As of December 31, 2014, the actuarial values of assets for the County's plans were:

Regular IMRF	\$ 4,163,622.
SLEP IMRF	\$ 2,003,633.
ECO IMRF	\$ 759,000.

As of December 31, 2014, the underfunded actuarial accrued liabilities (UAAL) or overfunded actuarial accrued liabilities for the County's plans were:

Regular IMRF	\$(1,952,938.)
SLEP IMRF	\$(703,001.)
ECO IMRF	\$ 69,839.

As of December 31, 2014, the covered payrolls for the County's plans were:

Regular IMRF	\$ 2,378,244.
SLEP IMRF	\$ 588,108.
ECO IMRF	\$ 314,779.

As of December 31, 2014, the ratios of the UAAL to the covered payroll for the County's plans were:

Regular IMRF	82%
SLEP IMRF	120%
ECO IMRF	None

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

NOTE 6: FEDERAL AND STATE GRANTS

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

For the fiscal year ended November 30, 2014, Union County Government expended less than \$500,000 of federal awards. Therefore, no single audit for the fiscal year ended November 30, 2014 was performed.

UNION COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 7: INTERFUND TRANSFERS

All other interfund transfers made during the fiscal year ended November 30, 2014 are also listed below:

The transfers from the Highway Funds were for expense reimbursements.

From: County MFT	\$406,150
To: Unit Road District	\$406,150

From: Agency Funds	\$701,571
To: General Fund	\$701,571

NOTE 8: PRIOR PERIOD ADJUSTMENTS

The financial statements for the year ended November 30, 2013 did not include any financial data on the County's fixed assets, inclusive of buildings, and also did not include all of the County's funds and accounts. Therefore, the November 30, 2014 financial statements include prior period adjustments to reflect the fixed asset balances and all funds and accounts of the County.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY GOVERNMENT
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>Regular</u>						
12/31/2014	\$ 4,163,622	\$ 6,116,560	\$ 1,952,938	68.07%	\$ 2,378,244	82.12%
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%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$5,501,990. On a market basis, the funded ratio would be 89.95%.

<u>SLEP</u>						
12/31/2014	\$ 2,003,633	\$ 2,706,634	\$ 703,001	74.03%	\$ 588,108	119.54%
12/31/2013	3,080,877	3,622,009	541,132	85.06%	601,447	89.97%
12/31/2012	2,728,908	3,584,997	856,089	76.12%	725,400	118.02%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$2,446,843. On a market basis, the funded ratio would be 90.40%.

<u>ECO</u>						
12/31/2014	\$ 759,000	\$ 689,161	\$ (69,839)	110.13%	\$ 314,779	0.00%
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%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$1,006,191. On a market basis, the funded ratio would be 146.00%.

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

UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2014

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2014 Original Budget	November 30, 2014 Amended Budget		
Receipts:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Real estate, mobile home taxes and payment in lieu of tax	\$ 1,308,500	\$ 1,308,500	\$ 1,385,676	\$ 77,176
Sales and supplemental sales tax	564,000	564,000	851,253	287,253
Public safety tax	250,000	250,000	-	(250,000)
Income tax	896,000	896,000	1,021,765	125,765
Personal property replacement tax	142,000	142,000	101,566	(40,434)
Use tax	-	-	49,675	49,675
Salary reimbursements	193,404	193,404	203,201	9,797
Fines and fees	928,000	928,000	663,280	(264,720)
Reimbursement of expenses	367,717	367,717	735,188	367,471
Grants	253,119	253,119	274,149	21,030
Miscellaneous and other income	204,800	204,800	45,735	(159,065)
<u>Total Receipts</u>	<u>\$ 5,107,540</u>	<u>\$ 5,107,540</u>	<u>\$ 5,331,488</u>	<u>\$ 223,948</u>
Disbursements:				
General Government	\$ 2,134,997	\$ 2,134,997	\$ 1,947,313	\$ 187,684
Public Safety	2,041,024	2,041,024	2,014,386	26,638
Judicial Services	908,069	908,069	1,190,959	(282,890)
<u>Total Disbursements</u>	<u>\$ 5,084,090</u>	<u>\$ 5,084,090</u>	<u>\$ 5,152,658</u>	<u>\$ (68,568)</u>
CHANGE IN FUND BALANCE	<u>\$ 23,450</u>	<u>\$ 23,450</u>	<u>\$ 178,830</u>	<u>\$ 155,380</u>
FUND BALANCE (GAAP), BEGINNING OF YEAR			(9,142,125)	
PRIOR PERIOD ADJUSTMENT			10,155,466	
FUND BALANCE (GAAP), END OF YEAR			<u>\$ 1,192,171</u>	

UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
AMBULANCE FUND
NOVEMBER 30, 2014

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Receipts	\$ 997,309	\$ 997,309	\$ 1,595,042	\$ 597,733
TOTAL REVENUES	<u>\$ 997,309</u>	<u>\$ 997,309</u>	<u>\$ 1,595,042</u>	<u>\$ 597,733</u>
EXPENDITURES				
Public Safety	\$ 1,045,467	\$ 1,045,467	\$ 1,707,315	\$ (661,848)
TOTAL EXPENDITURES	<u>\$ 1,045,467</u>	<u>\$ 1,045,467</u>	<u>\$ 1,707,315</u>	<u>\$ (661,848)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (48,158)</u>	<u>\$ (48,158)</u>	<u>\$ (112,273)</u>	<u>\$ (64,115)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	<u>\$ (48,158)</u>	<u>\$ (48,158)</u>	<u>\$ (112,273)</u>	<u>\$ (64,115)</u>
FUND BALANCE (GAAP), BEGINNING OF YEAR			<u>937,310</u>	
FUND BALANCE (GAAP), END OF YEAR			<u>\$ 825,037</u>	

UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
HIGHWAY GENERAL FUND
NOVEMBER 30, 2014

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 1,201,050	\$ 1,201,050	\$ 1,217,532	\$ 16,482
<u>TOTAL REVENUES</u>	<u>\$ 1,201,050</u>	<u>\$ 1,201,050</u>	<u>\$ 1,217,532</u>	<u>\$ 16,482</u>
<u>EXPENDITURES</u>				
Public Works	\$ 1,201,050	\$ 1,201,050	\$ 1,082,310	\$ 118,740
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,201,050</u>	<u>\$ 1,201,050</u>	<u>\$ 1,082,310</u>	<u>\$ 118,740</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,222</u>	<u>\$ 135,222</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,222</u>	<u>\$ 135,222</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			226,657	
<u>PRIOR PERIOD ADJUSTMENT</u>			<u>(121,647)</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 240,232</u>	

UNION COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
BOND & INTEREST FUND
NOVEMBER 30, 2014

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Receipts	\$ 391,238	\$ 391,238	\$ 363,535	\$ (27,703)
TOTAL REVENUES	<u>\$ 391,238</u>	<u>\$ 391,238</u>	<u>\$ 363,535</u>	<u>\$ (27,703)</u>
EXPENDITURES				
Disbursements	\$ 391,238	\$ 391,238	\$ 357,179	\$ 34,059
TOTAL EXPENDITURES	<u>\$ 391,238</u>	<u>\$ 391,238</u>	<u>\$ 357,179</u>	<u>\$ 34,059</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,356</u>	<u>\$ 6,356</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,356</u>	<u>\$ 6,356</u>
FUND BALANCE (GAAP), BEGINNING OF YEAR			1,811,758	
PRIOR PERIOD ADJUSTMENT			<u>372,718</u>	
FUND BALANCE (GAAP), END OF YEAR			<u>\$ 2,190,832</u>	

UNION COUNTY GOVERNMENT
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS
NOVEMBER 30, 2014

NOTE 1 EXPLANATION OF BUDGETARY BASIS OF ACCOUNTING

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

NOTE 2 EXPLANATION OF BUDGETARY PROCESS

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

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

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

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

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

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

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

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

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

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

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OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2014

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 2,570,365	\$ 2,570,365
<u>TOTAL ASSETS</u>	<u>\$ 2,570,365</u>	<u>\$ 2,570,365</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 113,905	\$ 113,905
General ledger overdraft	2,323	2,323
<u>TOTAL LIABILITIES</u>	<u>\$ 116,228</u>	<u>\$ 116,228</u>
 <u>FUND BALANCE</u>		
Nonspendable:	\$ -	\$ -
Restricted:	-	-
By Statutes and Grant Agreements	2,454,137	2,454,137
Assigned	-	-
Unassigned	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 2,454,137</u>	<u>\$ 2,454,137</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 2,570,365</u>	 <u>\$ 2,570,365</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2014

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>		
General & mobile home tax	\$ 1,315,950	\$ 1,315,950
State of Illinois distributions and payments	486,945	486,945
Motor fuel tax allotments	1,075,728	1,075,728
Fees for services	797,274	797,274
Federal financial assistance	327,077	327,077
State financial assistance	84,866	84,866
Reimbursement of expenditures	1,959,681	1,959,681
Miscellaneous receipts	230,399	230,399
<u>TOTAL REVENUES</u>	<u>\$ 6,277,920</u>	<u>\$ 6,277,920</u>
<u>EXPENDITURES</u>		
General and administrative	\$ 3,222,647	\$ 3,222,647
Judiciary and court related	231,637	231,637
Public safety	973,724	973,724
Public welfare	8,690	8,690
Transportation	2,146,270	2,146,270
<u>TOTAL EXPENDITURES</u>	<u>\$ 6,582,968</u>	<u>\$ 6,582,968</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (305,048)</u>	<u>\$ (305,048)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 406,150	\$ 406,150
Operating transfers out	(406,150)	(406,150)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (305,048)</u>	<u>\$ (305,048)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>2,759,185</u>	<u>2,759,185</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 2,454,137</u>	<u>\$ 2,454,137</u>

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

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	GENERAL ASSISTANCE	PUBLIC SAFETY TAX	ANIMAL CONTROL	WITHHOLDING TAX FUND	ILLINOIS WITHHOLDING
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 9,324	\$ 46,771	\$ 5,114	\$ 75,226	\$ 20,672
TOTAL ASSETS	\$ 9,324	\$ 46,771	\$ 5,114	\$ 75,226	\$ 20,672
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	9,324	46,771	5,114	75,226	20,672
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 9,324	\$ 46,771	\$ 5,114	\$ 75,226	\$ 20,672
TOTAL LIABILITIES AND FUND BALANCE	\$ 9,324	\$ 46,771	\$ 5,114	\$ 75,226	\$ 20,672

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

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>COUNTY BRIDGE</u>	<u>FEDERAL AID MATCHING</u>	<u>COUNTY MFT</u>	<u>COUNTY HIGHWAY INSURANCE</u>	<u>UNIT ROAD DISTRICT</u>
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 98,358	\$ 19,904	\$ 160,105	\$ 64,935	\$ 231,471
<u>TOTAL ASSETS</u>	<u>\$ 98,358</u>	<u>\$ 19,904</u>	<u>\$ 160,105</u>	<u>\$ 64,935</u>	<u>\$ 231,471</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	98,358	19,904	160,105	64,935	231,471
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 98,358</u>	<u>\$ 19,904</u>	<u>\$ 160,105</u>	<u>\$ 64,935</u>	<u>\$ 231,471</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 98,358</u>	<u>\$ 19,904</u>	<u>\$ 160,105</u>	<u>\$ 64,935</u>	<u>\$ 231,471</u>

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

UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	UNIT ROAD DISTRICT BRIDGE	TOWNSHIP BRIDGE PROGRAM	TOWNSHIP MOTOR FUEL	IMRF	LIABILITY INSURANCE
ASSETS					
Restricted cash and cash equivalents	\$ 93,250	\$ 134,309	\$ 49,246	\$ 170,217	\$ 242,506
TOTAL ASSETS	\$ 93,250	\$ 134,309	\$ 49,246	\$ 170,217	\$ 242,506
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 76,950
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 76,950
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	93,250	134,309	49,246	170,217	165,556
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 93,250	\$ 134,309	\$ 49,246	\$ 170,217	\$ 165,556
TOTAL LIABILITIES AND FUND BALANCE	\$ 93,250	\$ 134,309	\$ 49,246	\$ 170,217	\$ 242,506

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

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	<u>LAW LIBRARY</u>	<u>RECORDER'S AUTOMATION</u>	<u>COLLECTOR'S AUTOMATION</u>	<u>COURT AUTOMATION</u>	<u>SHERIFF'S DEPARTMENT</u>
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 1,689	\$ 16,445	\$ 13,240	\$ 38,169	\$ 5,245
<u>TOTAL ASSETS</u>	<u>\$ 1,689</u>	<u>\$ 16,445</u>	<u>\$ 13,240</u>	<u>\$ 38,169</u>	<u>\$ 5,245</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ 1,567	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ 1,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	122	16,445	13,240	38,169	5,245
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 122</u>	<u>\$ 16,445</u>	<u>\$ 13,240</u>	<u>\$ 38,169</u>	<u>\$ 5,245</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 1,689</u>	<u>\$ 16,445</u>	<u>\$ 13,240</u>	<u>\$ 38,169</u>	<u>\$ 5,245</u>

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

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	ZIPLINE DRA GRANT	RECORDER'S GIS	SHERIFF'S ANTI- CRIME	STATES ATTORNEY ANTI-CRIME	DOCUMENT STORAGE
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 48,900	\$ 52,534	\$ 37,422	\$ 1,573	\$ 81,366
TOTAL ASSETS	\$ 48,900	\$ 52,534	\$ 37,422	\$ 1,573	\$ 81,366
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ 1,250	\$ 20,920	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 1,250	\$ 20,920	\$ -	\$ -
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	48,900	51,284	16,502	1,573	81,366
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 48,900	\$ 51,284	\$ 16,502	\$ 1,573	\$ 81,366
TOTAL LIABILITIES AND FUND BALANCE	\$ 48,900	\$ 52,534	\$ 37,422	\$ 1,573	\$ 81,366

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	BAD CHECK RESTITUTION	ARRESTEE MEDICAL	COUNTY REVOLVING LOAN FUND	COUNTY FUEL	INDEMNITY FUND
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 380	\$ 16,770	\$ 150,940	\$ 24,179	\$ 60,709
TOTAL ASSETS	\$ 380	\$ 16,770	\$ 150,940	\$ 24,179	\$ 60,709
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	380	16,770	150,940	24,179	60,709
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 380	\$ 16,770	\$ 150,940	\$ 24,179	\$ 60,709
TOTAL LIABILITIES AND FUND BALANCE	\$ 380	\$ 16,770	\$ 150,940	\$ 24,179	\$ 60,709

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

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	UNCLAIMED FUNDS	CEMETERY FUND	E-CITATION	DUI FUND	STATES ATTORNEY VCVA
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 11,312	\$ -	\$ 678	\$ 12,640	\$ 24,435
<u>TOTAL ASSETS</u>	<u>\$ 11,312</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 12,640</u>	<u>\$ 24,435</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	11,312	-	678	12,640	24,435
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 11,312</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 12,640</u>	<u>\$ 24,435</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 11,312</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 12,640</u>	<u>\$ 24,435</u>

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	VALENTINE'S FUND	PROJECT REDEPLOY	JUVENILE JUSTICE	911 WITHHOLDING	911 EMERGENCY STM BOARD
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ -	\$ 106,872	\$ -	\$ 5,537	\$ 210,426
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 106,872</u>	<u>\$ -</u>	<u>\$ 5,537</u>	<u>\$ 210,426</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	-	106,872	-	5,537	210,426
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 106,872</u>	<u>\$ -</u>	<u>\$ 5,537</u>	<u>\$ 210,426</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 106,872</u>	<u>\$ -</u>	<u>\$ 5,537</u>	<u>\$ 210,426</u>

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	DEATH CERTIFICATES SURCHARGE	PROTESTED TAXES	SALE IN ERROR FUND	REVENUE DISTRIBUTION FUND	VOCA FUNDS
ASSETS					
Restricted cash and cash equivalents	\$ 17,488	\$ 6,218	\$ 26,220	\$ 104,919	\$ -
TOTAL ASSETS	\$ 17,488	\$ 6,218	\$ 26,220	\$ 104,919	\$ -
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	2,323
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 2,323
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	17,488	6,218	26,220	104,919	(2,323)
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 17,488	\$ 6,218	\$ 26,220	\$ 104,919	\$ (2,323)
TOTAL LIABILITIES AND FUND BALANCE	\$ 17,488	\$ 6,218	\$ 26,220	\$ 104,919	\$ -

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

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	PINE RIDGE LAKE FUND	COMPENSATED ABSENCES	CAPITAL IMPROVEMENTS	GENERAL FUND RESERVE	COURTHOUSE REPAIR & MAINTENANCE
ASSETS					
Restricted cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ -				
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 13,218	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 13,218	\$ -	\$ -
FUND BALANCE					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	-	-	(13,218)	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ -	\$ (13,218)	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -				

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

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	COURTHOUSE PROJECT FUNDS	CIRCUIT CLERK E-PAY ACCOUNT FUND	CIRCUIT CLERK ELECTRONIC CITATION FUND	OPERATION & ADMIN FUND	MARRIAGE FUND
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ -	\$ 1,031	\$ 6,800	\$ 1,334	\$ 3,527
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 1,031</u>	<u>\$ 6,800</u>	<u>\$ 1,334</u>	<u>\$ 3,527</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
General ledger overdraft	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-	-
Statutory & grant purposes	-	1,031	6,800	1,334	3,527
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 1,031</u>	<u>\$ 6,800</u>	<u>\$ 1,334</u>	<u>\$ 3,527</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 1,031</u>	<u>\$ 6,800</u>	<u>\$ 1,334</u>	<u>\$ 3,527</u>

**UNION COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	CHILD SUPPORT OP & ADMIN	COUNTY RECORDER	COUNTY REPRESENTATIVE IMRF	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
<u>ASSETS</u>				
Restricted cash and cash equivalents	\$ 8,030	\$ 50,467	\$ 1,462	\$ 2,570,365
<u>TOTAL ASSETS</u>	<u>\$ 8,030</u>	<u>\$ 50,467</u>	<u>\$ 1,462</u>	<u>\$ 2,570,365</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ 113,905
General ledger overdraft	-	-	-	2,323
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,228</u>
<u>FUND BALANCE</u>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted:	-	-	-	-
Statutory & grant purposes	8,030	50,467	1,462	2,454,137
Assigned	-	-	-	-
Unassigned	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 8,030</u>	<u>\$ 50,467</u>	<u>\$ 1,462</u>	<u>\$ 2,454,137</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 8,030</u>	<u>\$ 50,467</u>	<u>\$ 1,462</u>	<u>\$ 2,570,365</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>GENERAL ASSISTANCE</u>	<u>PUBLIC SAFETY TAX</u>	<u>ANIMAL CONTROL</u>	<u>WITHHOLDING TAX FUND</u>	<u>ILLINOIS WITHHOLDING</u>
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	343,759	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	50,813	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	17,819	-	-	-	-
Reimbursement of expenditures	-	-	-	944,822	169,118
Miscellaneous receipts	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 17,819</u>	<u>\$ 343,759</u>	<u>\$ 50,813</u>	<u>\$ 944,822</u>	<u>\$ 169,118</u>
<u>EXPENDITURES</u>					
General and administrative	\$ -	\$ -	\$ -	\$ 883,038	\$ 162,479
Judiciary and court related	-	-	-	-	-
Public safety	-	286,336	75,867	-	-
Public welfare	8,690	-	-	-	-
Public Works	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 8,690</u>	<u>\$ 286,336</u>	<u>\$ 75,867</u>	<u>\$ 883,038</u>	<u>\$ 162,479</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>\$ 9,129</u>	<u>\$ 57,423</u>	<u>\$ (25,054)</u>	<u>\$ 61,784</u>	<u>\$ 6,639</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>					
	<u>\$ 9,129</u>	<u>\$ 57,423</u>	<u>\$ (25,054)</u>	<u>\$ 61,784</u>	<u>\$ 6,639</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>					
	<u>195</u>	<u>(10,652)</u>	<u>30,168</u>	<u>13,442</u>	<u>14,033</u>
<u>FUND BALANCE, END OF YEAR</u>					
	<u>\$ 9,324</u>	<u>\$ 46,771</u>	<u>\$ 5,114</u>	<u>\$ 75,226</u>	<u>\$ 20,672</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>COUNTY BRIDGE</u>	<u>FEDERAL AID MATCHING</u>	<u>COUNTY MFT</u>	<u>COUNTY HIGHWAY INSURANCE</u>	<u>UNIT ROAD DISTRICT</u>
<u>REVENUES</u>					
General property & mobile home tax	\$ 63,803	\$ 70,952	\$ -	\$ -	\$ (263,610)
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	666,230	-	-
Fees for services	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	196,969	406,150
Miscellaneous receipts	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 63,803</u>	<u>\$ 70,952</u>	<u>\$ 666,230</u>	<u>\$ 196,969</u>	<u>\$ 142,540</u>
<u>EXPENDITURES</u>					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public Works	46,244	253,971	362,828	199,719	489,417
<u>TOTAL EXPENDITURES</u>	<u>\$ 46,244</u>	<u>\$ 253,971</u>	<u>\$ 362,828</u>	<u>\$ 199,719</u>	<u>\$ 489,417</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>\$ 17,559</u>	<u>\$ (183,019)</u>	<u>\$ 303,402</u>	<u>\$ (2,750)</u>	<u>\$ (346,877)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 406,150
Operating transfers out	-	-	(406,150)	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (406,150)</u>	<u>\$ -</u>	<u>\$ 406,150</u>
<u>CHANGE IN FUND BALANCE</u>					
	<u>\$ 17,559</u>	<u>\$ (183,019)</u>	<u>\$ (102,748)</u>	<u>\$ (2,750)</u>	<u>\$ 59,273</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>					
	<u>80,799</u>	<u>202,923</u>	<u>262,853</u>	<u>67,685</u>	<u>172,198</u>
<u>FUND BALANCE, END OF YEAR</u>					
	<u>\$ 98,358</u>	<u>\$ 19,904</u>	<u>\$ 160,105</u>	<u>\$ 64,935</u>	<u>\$ 231,471</u>

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	UNIT ROAD DISTRICT BRIDGE	TOWNSHIP BRIDGE PROGRAM	TOWNSHIP MOTOR FUEL	IMRF	LIABILITY INSURANCE
<u>REVENUES</u>					
General property & mobile home tax	\$ 106,820	\$ -	\$ -	\$ 450,046	\$ 103,054
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	94,484	315,014	-	-
Fees for services	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ 106,820	\$ 94,484	\$ 315,014	\$ 450,046	\$ 103,054
<u>EXPENDITURES</u>					
General and administrative	\$ -	\$ -	\$ -	\$ 596,208	\$ 361,129
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public Works	52,410	121,853	358,323	-	-
TOTAL EXPENDITURES	\$ 52,410	\$ 121,853	\$ 358,323	\$ 596,208	\$ 361,129
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$ 54,410	\$ (27,369)	\$ (43,309)	\$ (146,162)	\$ (258,075)
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CHANGE IN FUND BALANCE</u>	\$ 54,410	\$ (27,369)	\$ (43,309)	\$ (146,162)	\$ (258,075)
<u>FUND BALANCE, BEGINNING OF YEAR</u>	38,840	161,678	92,555	316,379	423,631
<u>FUND BALANCE, END OF YEAR</u>	\$ 93,250	\$ 134,309	\$ 49,246	\$ 170,217	\$ 165,556

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>LAW LIBRARY</u>	<u>RECORDER'S AUTOMATION</u>	<u>COLLECTOR'S AUTOMATION</u>	<u>COURT AUTOMATION</u>	<u>SHERIFF'S DEPARTMENT</u>
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	17,860	17,659	11,595	64,322	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	59,439
<u>TOTAL REVENUES</u>	<u>\$ 17,860</u>	<u>\$ 17,659</u>	<u>\$ 11,595</u>	<u>\$ 64,322</u>	<u>\$ 59,439</u>
<u>EXPENDITURES</u>					
General and administrative	\$ -	\$ 10,194	\$ 2,117	\$ -	\$ -
Judiciary and court related	17,746	-	-	71,466	-
Public safety	-	-	-	-	57,594
Public welfare	-	-	-	-	-
Public Works	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 17,746</u>	<u>\$ 10,194</u>	<u>\$ 2,117</u>	<u>\$ 71,466</u>	<u>\$ 57,594</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>\$ 114</u>	<u>\$ 7,465</u>	<u>\$ 9,478</u>	<u>\$ (7,144)</u>	<u>\$ 1,845</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>					
	<u>\$ 114</u>	<u>\$ 7,465</u>	<u>\$ 9,478</u>	<u>\$ (7,144)</u>	<u>\$ 1,845</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>					
	<u>8</u>	<u>8,980</u>	<u>3,762</u>	<u>45,313</u>	<u>3,400</u>
<u>FUND BALANCE, END OF YEAR</u>					
	<u>\$ 122</u>	<u>\$ 16,445</u>	<u>\$ 13,240</u>	<u>\$ 38,169</u>	<u>\$ 5,245</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>ZIPLINE DRA GRANT</u>	<u>RECORDER'S GIS</u>	<u>SHERIFF'S ANTI- CRIME</u>	<u>STATES ATTORNEY ANTI-CRIME</u>	<u>DOCUMENT STORAGE</u>
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	27,208	12,845	1,283	56,193
Federal financial assistance	-	-	-	-	-
State financial assistance	48,900	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 48,900</u>	<u>\$ 27,208</u>	<u>\$ 12,845</u>	<u>\$ 1,283</u>	<u>\$ 56,193</u>
<u>EXPENDITURES</u>					
General and administrative	\$ -	\$ 1,250	\$ -	\$ -	\$ 78,805
Judiciary and court related	-	-	-	-	-
Public safety	-	-	44,245	5,000	-
Public welfare	-	-	-	-	-
Public Works	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ 44,245</u>	<u>\$ 5,000</u>	<u>\$ 78,805</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 48,900</u>	<u>\$ 25,958</u>	<u>\$ (31,400)</u>	<u>\$ (3,717)</u>	<u>\$ (22,612)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 48,900</u>	<u>\$ 25,958</u>	<u>\$ (31,400)</u>	<u>\$ (3,717)</u>	<u>\$ (22,612)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>-</u>	<u>25,326</u>	<u>47,902</u>	<u>5,290</u>	<u>103,978</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 48,900</u>	<u>\$ 51,284</u>	<u>\$ 16,502</u>	<u>\$ 1,573</u>	<u>\$ 81,366</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>BAD CHECK RESTITUTION</u>	<u>ARRESTEE MEDICAL</u>	<u>COUNTY REVOLVING LOAN FUND</u>	<u>COUNTY FUEL</u>	<u>INDEMNITY FUND</u>
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	187	3,608	-	-	25,034
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	216,261	-
Miscellaneous receipts	-	-	170,960	-	-
<u>TOTAL REVENUES</u>	<u>\$ 187</u>	<u>\$ 3,608</u>	<u>\$ 170,960</u>	<u>\$ 216,261</u>	<u>\$ 25,034</u>
<u>EXPENDITURES</u>					
General and administrative	\$ 3,500	\$ -	\$ 20,020	\$ -	\$ 4,033
Judiciary and court related	-	-	-	-	-
Public safety	-	13,260	-	-	-
Public welfare	-	-	-	-	-
Public Works	-	-	-	261,505	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 3,500</u>	<u>\$ 13,260</u>	<u>\$ 20,020</u>	<u>\$ 261,505</u>	<u>\$ 4,033</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>\$ (3,313)</u>	<u>\$ (9,652)</u>	<u>\$ 150,940</u>	<u>\$ (45,244)</u>	<u>\$ 21,001</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>					
	<u>\$ (3,313)</u>	<u>\$ (9,652)</u>	<u>\$ 150,940</u>	<u>\$ (45,244)</u>	<u>\$ 21,001</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>					
	<u>3,693</u>	<u>26,422</u>	<u>-</u>	<u>69,423</u>	<u>39,708</u>
<u>FUND BALANCE, END OF YEAR</u>					
	<u>\$ 380</u>	<u>\$ 16,770</u>	<u>\$ 150,940</u>	<u>\$ 24,179</u>	<u>\$ 60,709</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>UNCLAIMED FUNDS</u>	<u>CEMETERY FUND</u>	<u>E-CITATION</u>	<u>DUI FUND</u>	<u>STATES ATTORNEY VCVA</u>
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	28	-	678	1,525	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	18,147
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 1,525</u>	<u>\$ 18,147</u>
<u>EXPENDITURES</u>					
General and administrative	\$ -	\$ 1	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	13,162
Public safety	-	-	-	998	-
Public welfare	-	-	-	-	-
Public Works	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 998</u>	<u>\$ 13,162</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 28</u>	<u>\$ (1)</u>	<u>\$ 678</u>	<u>\$ 527</u>	<u>\$ 4,985</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 28</u>	<u>\$ (1)</u>	<u>\$ 678</u>	<u>\$ 527</u>	<u>\$ 4,985</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>11,284</u>	<u>1</u>	<u>-</u>	<u>12,113</u>	<u>19,450</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 11,312</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 12,640</u>	<u>\$ 24,435</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	VALENTINE'S FUND	PROJECT REDEPLOY	JUVENILE JUSTICE	911 WITHHOLDING	911 EMERGENCY STM BOARD
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	-	-	326,111
Federal financial assistance	-	290,862	-	-	-
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	26,361	-
Miscellaneous receipts	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ -</u>	<u>\$ 290,862</u>	<u>\$ -</u>	<u>\$ 26,361</u>	<u>\$ 326,111</u>
<u>EXPENDITURES</u>					
General and administrative	\$ -	\$ -	\$ -	\$ 20,849	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	-	183,990	-	-	306,434
Public welfare	-	-	-	-	-
Public Works	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 183,990</u>	<u>\$ -</u>	<u>\$ 20,849</u>	<u>\$ 306,434</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 106,872</u>	<u>\$ -</u>	<u>\$ 5,512</u>	<u>\$ 19,677</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 106,872</u>	<u>\$ -</u>	<u>\$ 5,512</u>	<u>\$ 19,677</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>190,749</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ -</u>	<u>\$ 106,872</u>	<u>\$ -</u>	<u>\$ 5,537</u>	<u>\$ 210,426</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	DEATH CERTIFICATES SURCHARGE	PROTESTED TAXES	SALE IN ERROR FUND	REVENUE DISTRIBUTION FUND	VOCA FUNDS
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	143,186	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	6,249	12	23,410	-	-
Federal financial assistance	-	-	-	-	36,215
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 6,249</u>	<u>\$ 12</u>	<u>\$ 23,410</u>	<u>\$ 143,186</u>	<u>\$ 36,215</u>
<u>EXPENDITURES</u>					
General and administrative	\$ 2,117	\$ -	\$ 2,464	\$ 133,437	\$ -
Judiciary and court related	-	-	-	-	38,538
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public Works	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 2,117</u>	<u>\$ -</u>	<u>\$ 2,464</u>	<u>\$ 133,437</u>	<u>\$ 38,538</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 4,132</u>	<u>\$ 12</u>	<u>\$ 20,946</u>	<u>\$ 9,749</u>	<u>\$ (2,323)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 4,132</u>	<u>\$ 12</u>	<u>\$ 20,946</u>	<u>\$ 9,749</u>	<u>\$ (2,323)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>13,356</u>	<u>6,206</u>	<u>5,274</u>	<u>95,170</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 17,488</u>	<u>\$ 6,218</u>	<u>\$ 26,220</u>	<u>\$ 104,919</u>	<u>\$ (2,323)</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	<u>PINE RIDGE LAKE FUND</u>	<u>COMPENSATED ABSENCES</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>GENERAL FUND RESERVE</u>	<u>COURTHOUSE REPAIR & MAINTENANCE</u>
<u>REVENUES</u>					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	1	-	-	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES</u>					
General and administrative	\$ 4,231	\$ -	\$ 13,218	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public Works	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 4,231</u>	<u>\$ -</u>	<u>\$ 13,218</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>\$ (4,230)</u>	<u>\$ -</u>	<u>\$ (13,218)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>				
<u>CHANGE IN FUND BALANCE</u>					
	<u>\$ (4,230)</u>	<u>\$ -</u>	<u>\$ (13,218)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>					
	<u>4,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,218)</u>	<u>\$ -</u>	<u>\$ -</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	COURTHOUSE PROJECT FUNDS	CIRCUIT CLERK E-PAY ACCOUNT FUND	CIRCUIT CLERK ELECTRONIC CITATION FUND	OPERATION & ADMIN FUND	MARRIAGE FUND
REVENUES					
General property & mobile home tax	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois distributions and payments	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	22,548	56,031	2,330	4,125	530
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ 22,548	\$ 56,031	\$ 2,330	\$ 4,125	\$ 530
EXPENDITURES					
General and administrative	\$ 89,872	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	56,272	-	4,526	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Public Works	-	-	-	-	-
TOTAL EXPENDITURES	\$ 89,872	\$ 56,272	\$ -	\$ 4,526	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (67,324)	\$ (241)	\$ 2,330	\$ (401)	\$ 530
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (67,324)	\$ (241)	\$ 2,330	\$ (401)	\$ 530
FUND BALANCE, BEGINNING OF YEAR	67,324	1,272	4,470	1,735	2,997
FUND BALANCE, END OF YEAR	\$ -	\$ 1,031	\$ 6,800	\$ 1,334	\$ 3,527

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	CHILD SUPPORT OP & ADMIN	COUNTY RECORDER	COUNTY REPRESENTATIVE IMRF	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
<u>REVENUES</u>				
General property & mobile home tax	\$ -	\$ -	\$ 784,885	\$ 1,315,950
State of Illinois distributions and payments	-	-	-	486,945
Motor fuel tax allotments	-	-	-	1,075,728
Fees for services	8,454	56,635	-	797,274
Federal financial assistance	-	-	-	327,077
State financial assistance	-	-	-	84,866
Reimbursement of expenditures	-	-	-	1,959,681
Miscellaneous receipts	-	-	-	230,399
<u>TOTAL REVENUES</u>	<u>\$ 8,454</u>	<u>\$ 56,635</u>	<u>\$ 784,885</u>	<u>\$ 6,277,920</u>
<u>EXPENDITURES</u>				
General and administrative	\$ -	\$ 48,800	\$ 784,885	\$ 3,222,647
Judiciary and court related	29,927	-	-	231,637
Public safety	-	-	-	973,724
Public welfare	-	-	-	8,690
Public Works	-	-	-	2,146,270
<u>TOTAL EXPENDITURES</u>	<u>\$ 29,927</u>	<u>\$ 48,800</u>	<u>\$ 784,885</u>	<u>\$ 6,582,968</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>				
	<u>\$ (21,473)</u>	<u>\$ 7,835</u>	<u>\$ -</u>	<u>\$ (305,048)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ 406,150
Operating transfers out	-	-	-	(406,150)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>				
	<u>\$ (21,473)</u>	<u>\$ 7,835</u>	<u>\$ -</u>	<u>\$ (305,048)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>				
	<u>29,503</u>	<u>42,632</u>	<u>1,462</u>	<u>2,759,185</u>
<u>FUND BALANCE, END OF YEAR</u>				
	<u>\$ 8,030</u>	<u>\$ 50,467</u>	<u>\$ 1,462</u>	<u>\$ 2,454,137</u>

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2014

	COUNTY TREASURER & COLLECTOR	COUNTY TREASURER	COUNTY TOURISM	SOUTHERN SEVEN HEALTH DEPARTMENT	SENIOR CITIZENS
<u>ASSETS</u>					
Restricted cash and cash equivalents	\$ 4,955	\$ 5,046	\$ 47,749	\$ 23,599	\$ 17,893
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 4,955</u>	<u>\$ 5,046</u>	<u>\$ 47,749</u>	<u>\$ 23,599</u>	<u>\$ 17,893</u>
<u>LIABILITIES AND NET POSITION</u>					
<u>LIABILITIES</u>					
Tax available for distribution	\$ 4,955	\$ 5,046	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	-	47,749	23,599	17,893
Deferred charges	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ 4,955</u>	<u>\$ 5,046</u>	<u>\$ 47,749</u>	<u>\$ 23,599</u>	<u>\$ 17,893</u>
<u>NET POSITION</u>					
Restricted for trust purposes	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL NET POSITION</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 4,955</u>	<u>\$ 5,046</u>	<u>\$ 47,749</u>	<u>\$ 23,599</u>	<u>\$ 17,893</u>

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2014

	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION	TUBERCULOSIS FUND	MOBILE HOME PRIVILEGE TAX FUND	COUNTY TAXES	TRUSTEE REDEMPTION
ASSETS					
Restricted cash and cash equivalents	\$ 51,653	\$ 665	\$ 9,662	\$ 265,929	\$ 3,483
Other receivables	-	-	-	2,465,259	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 51,653	\$ 665	\$ 9,662	\$ 2,731,188	\$ 3,483
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ 9,662	\$ 265,929	\$ 3,483
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	51,653	665	-	-	-
Deferred charges	-	-	-	2,465,259	-
TOTAL LIABILITIES	\$ 51,653	\$ 665	\$ 9,662	\$ 2,731,188	\$ 3,483
NET POSITION					
Restricted for trust purposes	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND NET POSITION	\$ 51,653	\$ 665	\$ 9,662	\$ 2,731,188	\$ 3,483

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2014

	COUNTY TAX ACCOUNT	COUNTY CLERK TAX REDEMPTION	CIRCUIT CLERK FEES	TOTAL AGENCY FUNDS
<u>ASSETS</u>				
Restricted cash and cash equivalents	\$ 5,112	\$ 11,076	\$ 474,045	\$ 920,867
Other receivables	-	-	-	2,465,259
Due from other funds	-	-	-	-
<u>TOTAL ASSETS</u>	\$ 5,112	\$ 11,076	\$ 474,045	\$ 3,386,126
<u>LIABILITIES AND NET POSITION</u>				
<u>LIABILITIES</u>				
Tax available for distribution	\$ 5,112	\$ -	\$ -	\$ 294,187
Overpayments	-	-	-	-
Due to other funds	-	-	-	-
Agency funds due others	-	11,076	474,045	626,680
Deferred charges	-	-	-	2,465,259
<u>TOTAL LIABILITIES</u>	\$ 5,112	\$ 11,076	\$ 474,045	\$ 3,386,126
<u>NET POSITION</u>				
Restricted for trust purposes	\$ -	\$ -	\$ -	\$ -
<u>TOTAL NET POSITION</u>	\$ -	\$ -	\$ -	\$ -
<u>TOTAL LIABILITIES AND NET POSITION</u>	\$ 5,112	\$ 11,076	\$ 474,045	\$ 3,386,126

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

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2014

	COUNTY TREASURER & COLLECTOR	TAX COLLECTOR TRUST	COUNTY TOURISM	SOUTHERN SEVEN HEALTH DEPARTMENT	SENIOR CITIZENS
<u>ADDITIONS</u>					
General property tax	\$ 302,276	\$ 225,973	\$ -	\$ 53,897	\$ 22,893
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Fees for services	-	-	-	-	-
Occupancy tax	-	-	90,448	-	-
Inheritance tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ 302,276</u>	<u>\$ 225,973</u>	<u>\$ 90,448</u>	<u>\$ 53,897</u>	<u>\$ 22,893</u>
<u>DEDUCTIONS</u>					
General and administrative	\$ 298,321	\$ 223,099	\$ 71,062	\$ 64,349	\$ 14,818
Judiciary and court related	-	-	-	-	-
<u>TOTAL DEDUCTIONS</u>	<u>\$ 298,321</u>	<u>\$ 223,099</u>	<u>\$ 71,062</u>	<u>\$ 64,349</u>	<u>\$ 14,818</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 3,955</u>	<u>\$ 2,874</u>	<u>\$ 19,386</u>	<u>\$ (10,452)</u>	<u>\$ 8,075</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ 3,955</u>	<u>\$ 2,874</u>	<u>\$ 19,386</u>	<u>\$ (10,452)</u>	<u>\$ 8,075</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>1,000</u>	<u>2,172</u>	<u>28,363</u>	<u>34,051</u>	<u>9,818</u>
<u>PRIOR PERIOD ADJUSTMENT</u>	<u>(4,955)</u>	<u>(5,046)</u>	<u>(47,749)</u>	<u>(23,599)</u>	<u>(17,893)</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2014

	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION	TUBERCULOSIS FUND	MOBILE HOME PRIVILEGE TAX FUND	COUNTY TAXES	TRUSTEE REDEMPTION
ADDITIONS					
General property tax	\$ 28,753	\$ 1,537	\$ -	\$ 14,107,332	\$ 3,483
Mobile home privilege tax	-	-	147,540	-	-
Payment in lieu of tax	-	-	-	-	-
Fees for services	-	-	-	-	-
Occupancy tax	-	-	-	-	-
Inheritance tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
TOTAL ADDITIONS	\$ 28,753	\$ 1,537	\$ 147,540	\$ 14,107,332	\$ 3,483
DEDUCTIONS					
General and administrative	\$ -	\$ 5,364	\$ 244,032	\$ 17,874,038	\$ -
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ 5,364	\$ 244,032	\$ 17,874,038	\$ -
CHANGE IN NET POSITION	\$ 28,753	\$ (3,827)	\$ (96,492)	\$ (3,766,706)	\$ 3,483
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 28,753	\$ (3,827)	\$ (96,492)	\$ (3,766,706)	\$ 3,483
NET POSITION, BEGINNING OF YEAR	22,900	4,492	106,154	4,032,635	-
PRIOR PERIOD ADJUSTMENT	(51,653)	(665)	(9,662)	(265,929)	(3,483)
NET POSITION, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

UNION COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2014

	COUNTY TAX ACCOUNT	COUNTY CLERK TAX REDEMPTION	CIRCUIT CLERK FEES	TOTAL AGENCY FUNDS
<u>ADDITIONS</u>				
General property tax	\$ 662,440	\$ 446,640	\$ -	\$ 15,855,224
Mobile home privilege tax	-	-	-	147,540
Payment in lieu of tax	-	-	-	-
Fees for services	-	-	1,309,187	1,309,187
Occupancy tax	-	-	-	90,448
Inheritance tax	-	-	-	-
Miscellaneous receipts	-	-	-	-
Tax redemptions	-	-	-	-
Federal financial assistance	-	-	-	-
State financial assistance	-	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ 662,440</u>	<u>\$ 446,640</u>	<u>\$ 1,309,187</u>	<u>\$ 17,402,399</u>
<u>DEDUCTIONS</u>				
General and administrative	\$ 658,487	\$ 446,928	\$ -	\$ 19,900,498
Judiciary and court related	-	-	665,131	665,131
<u>TOTAL DEDUCTIONS</u>	<u>\$ 658,487</u>	<u>\$ 446,928</u>	<u>\$ 665,131</u>	<u>\$ 20,565,629</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 3,953</u>	<u>\$ (288)</u>	<u>\$ 644,056</u>	<u>\$ (3,163,230)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(701,571)	(701,571)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (701,571)</u>	<u>\$ (701,571)</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ 3,953</u>	<u>\$ (288)</u>	<u>\$ (57,515)</u>	<u>\$ (3,864,801)</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>1,159</u>	<u>11,364</u>	<u>561,067</u>	<u>4,815,175</u>
<u>PRIOR PERIOD ADJUSTMENT</u>	<u>(5,112)</u>	<u>(11,076)</u>	<u>(503,552)</u>	<u>(950,374)</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY GOVERNMENT
ASSESSED VALUATIONS, TAX RATES, TAX EXTENSIONS AND COLLECTIONS
FOR THE TAX LEVY YEARS ENDED 2014 AND 2013

	2013 Levy Payable 2014	2012 Levy Payable 2013
<u>ASSESSED VALUATIONS</u>	\$ 181,594,873	\$ 186,240,505
<u>TAX RATES PER \$100</u>		
Corporate	0.62199	0.57721
County Highway General Fund	0.07084	0.04296
County Bridges	0.03227	0.03329
Federal Aid Matching Fund	0.03673	0.03759
IMRF	0.21829	0.23679
TB Sanitarium	0.00000	0.00322
General Assistance	0.00000	0.00000
Bond and Interest	0.21093	0.14372
Liability Insurance Fund	0.05248	0.00054
Senior Citizens Fund	0.01049	0.00054
Ambulance	0.13643	0.19598
University of Illinois Cooperative Extension Fund	0.01679	0.01181
Health	0.02834	0.01718
Mental Health	0.00000	0.00322
Unit Bridge	0.03855	0.03751
Roads Out Village	0.07248	0.11018
Roads In Village	0.11075	0.06740
<u>TOTAL TAX RATES</u>	1.65736	1.51914
<u>TAX EXTENSIONS</u>		
Corporate	\$ 1,129,500	\$ 1,074,999
County Highway General Fund	128,642	80,009
County Bridges	58,600	62,000
Federal Aid Matching Fund	66,699	70,008
IMRF	396,403	441,000
TB Sanitarium	-	5,997
General Assistance	-	-
Bond and Interest	383,038	267,665
Liability Insurance Fund	95,301	1,006
Senior Citizens Fund	19,049	1,006
Ambulance	247,749	364,994
University of Illinois Cooperative Extension Fund	30,489	21,995
Health	51,464	31,996
Mental Health	-	5,997
Unit Bridge	70,005	70,000
Roads Out Village	56,360	114,996
Roads In Village	114,995	55,181
<u>TOTAL TAX EXTENSIONS</u>	\$ 2,848,294	\$ 2,668,849

UNION COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2014

*Assessed Valuation (Calendar Year 2013 Payable 2014)	\$ 181,594,873
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 5,220,853
Less: Qualified Bonded Indebtedness - November 30, 2014	<u>(2,040,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u>\$ 3,180,853</u>

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

*** (Source: Illinois Compiled Statutes)*

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL MAJOR FUNDS
NOVEMBER 30, 2014

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

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

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

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

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
County Highway Insurance	Special Revenue	Receipt of reimbursements and other funds for the purpose of providing County Health Insurance.
County Motor Fuel Tax	Special Revenue	Receipt of Motor Fuel Tax allotments for disbursement on IDOT approved projects.
County Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
County Recorder	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
County Representative IMRF	Special Revenue	Receipt of contributions and payments to IMRF.
Court Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
Courthouse Project	Special Revenue	Distribution of funds to complete Courthouse.
Courthouse Repair & Maintenance	Special Revenue	Receipt of transfers in from the General Fund for future Courthouse repairs and maintenance.
Death Certificate Surcharge	Special Revenue	Receipt of fees and disbursement of funds for Coroner's expenses.
Document Storage	Special Revenue	Receipt of filing fees for all court cases filed with Circuit Clerk and disbursements for maintenance of storage system.
E-Citation	Special Revenue	Accumulation of fees from the Circuit Clerk's office to offset administrative expenses.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid projects.
General Assistance	Special Revenue	Receipt and disbursement of local funds for assistance to individuals.
General Fund Reserve Trust	Special Revenue	Receipt of stabilization funds to be utilized upon a majority vote for cash flow emergencies and stabilization of resources.

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

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Illinois Withholding	Special Revenue	Receipt of withholdings contributions for payments to the State of Illinois
IMRF	Special Revenue	Receipt of property taxes and contributions for payments to IMRF.
Indemnity Fund	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Juvenile Justice	Special Revenue	Receipt of grant funds for grant related program expenses.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
Marriage Fund	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
911 Fund	Special Revenue	Receipt and disbursement of 911 funds that the County Treasurer is the fiduciary agent for. The funds themselves are controlled by a separately appointed Board.
911 Withholding Fund	Special Revenue	Receipt and disbursement of 911 funds that the County Treasurer is the fiduciary agent for. The funds themselves are controlled by a separately appointed Board.
Pine Ridge Lake	Special Revenue	Receipt of funds for program related program expenses.
Project Redeploy	Special Revenue	Receipt of grant funds for grant related program expenses.
Protested Taxes	Special Revenue	Receipt of property taxes paid under protest.
Public Safety Tax	Special Revenue	Receipt of property taxes for payments.

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

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Recorder's Automation	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Recorder's GIS	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Revenue Distribution	Special Revenue	Receipt of distribution payments from the State of Illinois.
Sale in Error Fund	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Sheriff's Anti-Crime	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
Sheriff's DUI Equipment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future Sheriff DUI equipment purchases.
Sheriff's Bond	Special Revenue	Accumulation of fees and fines; subsequently transferred to the General Fund.
State's Attorney Anti-Crime	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
State's Attorney VCVA	Special Revenue	Receipt of grant funds for grant related expenses.
Township Bridge	Special Revenue	Expenditure of state funds for repair and construction of bridges.
Township Motor Fuel	Special Revenue	Receipt and disbursement of motor fuel tax allotments for approved road projects.
Unclaimed	Special Revenue	Receipt of unclaimed funds.
Unit Road District	Special Revenue	Receipt of property taxes for approved expenses.

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

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Unit Road District & Bridge	Special Revenue	Receipt of property taxes for approved expenses.
Valentine's Fund	Special Revenue	Receipt of animal control donations for specified purposes.
VOCA	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
Withholding Fund	Special Revenue	Receipt of withholdings contributions for payments to the Federal government.
Zipline DRA Grant	Special Revenue	Receipt and disbursement of grant funds for grant approved expenses.

UNION COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
FIDUCIARY AGENCY FUNDS
NOVEMBER 30, 2014

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