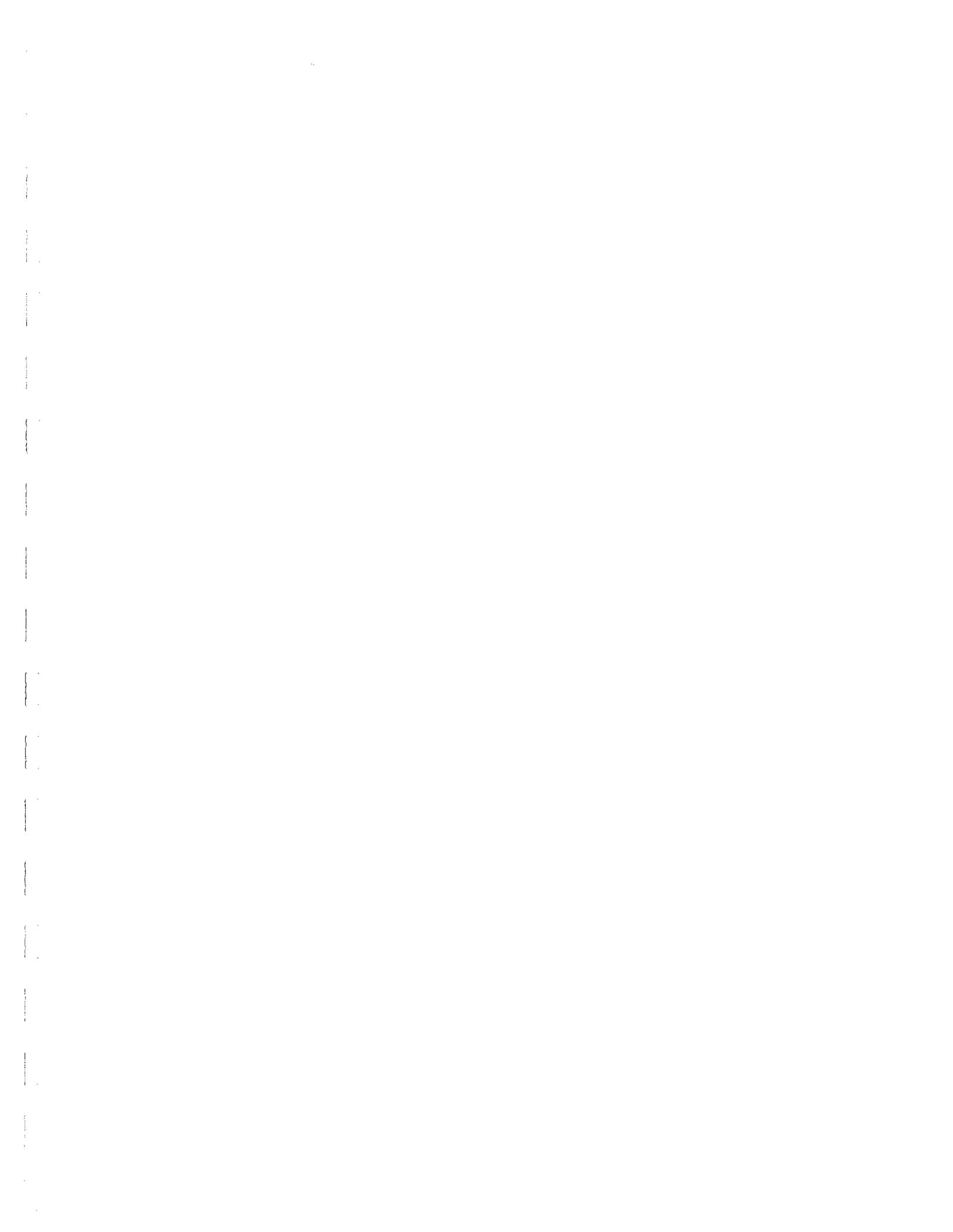


FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORTS

UNION COUNTY, ILLINOIS

NOVEMBER 30, 2005



UNION COUNTY, ILLINOIS

NOVEMBER 30, 2005

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	4 thru 5
INDEPENDENT AUDITORS REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	6 thru 8
REQUIRED SUPPLEMENTARY INFORMATION: Management's Discussion and Analysis	9 thru 11
BASIC FINANCIAL STATEMENTS	
<i>Government-Wide Financial Statements:</i>	
Statement of Net Assets - Cash Basis	12
Statement of Activities - Cash Basis	13
<i>Fund Financial Statements:</i>	
Balance Sheet - Cash Basis - Governmental Funds	14
Statement of Revenues, Expenditures and Changes in Fund Balances - Cash Basis - Governmental Funds	15
Statement of Net Assets - Cash Basis - Proprietary Funds	16
Statement of Revenues, Expenses and Changes in Fund Net Assets - Cash Basis - Proprietary Fund	17
Statement of Fiduciary Assets and Liabilities - Cash Basis - Agency Fund	18
Notes to Basic Financial Statements	19 thru 29
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule - Cash Basis - General Fund	30 thru 35
Budgetary Comparison Schedule - Cash Basis - Major Special Revenue Funds	36 thru 37
OTHER SUPPLEMENTARY INFORMATION:	
Combining Balance Sheet - Cash Basis - Nonmajor Governmental Funds	38
Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Cash Basis - Nonmajor Governmental Funds	39
Combining Balance Sheet - Cash Basis - Nonmajor Governmental Funds - Other General Government	40
Combining Balance Sheet - Cash Basis - Nonmajor Governmental Funds - Other Highways and Streets	41
Combining Balance Sheet - Cash Basis - Nonmajor Governmental Funds - Public Safety and Judiciary	42
Combining Balance Sheet - Cash Basis - Nonmajor Governmental Funds - Health and Welfare	43
Combining Balance Sheet - Cash Basis - Nonmajor Governmental Funds - Other	44
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis - Nonmajor Governmental Funds - Other General Government	45
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis - Nonmajor Governmental Funds - Other Highways and Streets	46

UNION COUNTY, ILLINOIS

NOVEMBER 30, 2005

CONTENTS

	<u>PAGE</u>
OTHER SUPPLEMENTARY INFORMATION - CONTINUED	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis - Nonmajor Governmental Funds - Public Safety and Judiciary	47
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis - Nonmajor Governmental Funds - Health and Welfare	48
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis - Nonmajor Governmental Funds - Other	49
IMRF TREND INFORMATION	
IMRF Required Supplemental Information	
Elected County Officials (ECO)	50
Sheriff's Law Enforcement Personnel (SLEP)	51
All Other IMRF Members	52



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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Union County
County Courthouse
Jonesboro, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for Union County, Illinois, as of and for the year ended November 30, 2005, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These basic financial statements are the responsibility of Union County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of November 30, 2005, and the respective changes in cash basis financial position thereof for the year ended in conformity with the basis of cash receipts and disbursements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2006 on our consideration of Union County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Carbondale, Illinois
April 17, 2006

Kerber, Eck + Braeckel LLP



Kerber, Eck & Braeckel LLP

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Management Consultants

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

Union County Board of Commissioners
Courthouse
Jonesboro, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of and for the year ended November 30, 2005, which collectively comprise Union County, Illinois' basic financial statements and have issued our report thereon dated April 17, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control over Financial Reporting

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

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

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

Kerber, Eck & Braeckel LLP

April 17, 2006

UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2005

REPORTABLE CONDITIONS OF INTERNAL CONTROL

05-1. Financial Records

Cash Accounts

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

Account Name	Balance @ 11/30/05
• General Assistance Reserve	\$21,884.26
• Disaster Relief Fund	\$5,340.26

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

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

Interfund Borrowings

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

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

We recommend the County record the receivable and liability related to these transactions on the general ledger system immediately. We also recommend that the Board of Commissioners develop a long range plan to repay the interfund borrowings.

Revolving Loan Program

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

Tax Anticipation Warrants

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

UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS - CONTINUED
YEAR ENDED NOVEMBER 30, 2005

REPORTABLE CONDITIONS OF INTERNAL CONTROL – CONTINUED

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

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

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

General Obligation Bond

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

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

05-2. Outstanding Checks

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

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

05-3. Fixed Assets

One of the key elements of an internal control structure is the physical security over an organization's assets. The County does not maintain records for fixed assets. In order to provide appropriate management control and accountability, fixed asset records should be maintained. Each office should be responsible for maintaining and updating their fixed asset records, which should include periodic physical inventories of the fixed assets. Procedures should be implemented for reporting to the Board any lost, stolen or damaged fixed assets.

UNION COUNTY, ILLINOIS
2005 Financial Report

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

Management Discussion and Analysis

As management of Union County, we offer readers of Union County's financial statements this narrative overview and analysis of the financial activities of Union County for the fiscal year ending November 30, 2005.

Financial Highlights

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

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

Government Funds

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

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

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

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

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

Fiduciary Funds

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

Notes to the Financial Statements

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

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

BASIC FINANCIAL STATEMENTS

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS - CASH BASIS
NOVEMBER 30, 2005

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 2,529,812	\$ 1,078,276	\$ 3,608,088
Stamps on hand	3,280	-	3,280
Loans receivable	122,284	-	122,284
Due from other funds	<u>995,000</u>	<u>-</u>	<u>995,000</u>
 Total Assets	 <u>3,650,376</u>	 <u>1,078,276</u>	 <u>4,728,652</u>
 Liabilities:			
Due to other funds	995,000	-	995,000
General obligation bond	<u>1,490,000</u>	<u>-</u>	<u>1,490,000</u>
 Total Liabilities	 <u>2,485,000</u>	 <u>-</u>	 <u>2,485,000</u>
 NET ASSETS			
Restricted for:			
Inventory	3,280	-	3,280
Grant fund	4,126	-	4,126
Revolving loan fund	217,118	-	217,118
Debt Service	181,213	-	181,213
Unrestricted	<u>759,639</u>	<u>1,078,276</u>	<u>1,837,915</u>
 Total Net Assets	 <u>\$ 1,165,376</u>	 <u>\$ 1,078,276</u>	 <u>\$ 2,243,652</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2005

Functions/Programs	Program cash receipts			Net (Disbursements) Receipts and Changes in Net Assets		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
Primary government:						
Governmental activities:						
General government	\$ (655,476)	\$ 907,209	\$ 164,228	\$ 415,961	\$ -	\$ 415,961
Highways and streets	(2,886,448)	574,506	197,993	(2,113,949)	-	(2,113,949)
Public safety and judiciary	(1,792,997)	73,727	-	(1,719,270)	-	(1,719,270)
Health and welfare	(371,660)	-	-	(371,660)	-	(371,660)
Other	(1,075,533)	81,467	28,350	(965,716)	-	(965,716)
Debt Service	(183,177)	-	-	(183,177)	-	(183,177)
Total governmental activities	(6,965,291)	1,636,909	390,571	(4,937,811)	-	(4,937,811)
Business-Type activities:						
Ambulance	(590,817)	554,173	-	-	\$ (36,644)	(36,644)
911	(275,380)	306,886	-	-	31,506	31,506
Other	(64,391)	31,496	3,555	-	(29,340)	(29,340)
Total Business-Type activities	(930,588)	892,555	3,555	-	(34,478)	(34,478)
Total Primary Government	\$ (7,895,879)	\$ 2,529,464	\$ 394,126	(4,937,811)	(34,478)	(4,972,289)
General Revenues:						
Taxes:						
Public safety tax				217,484	-	217,484
Property and replacement taxes				2,556,286	294,116	2,850,402
Sales, service, and utility taxes				474,027	-	474,027
Motor fuel tax				1,047,421	-	1,047,421
State Income Tax				672,131	-	672,131
Interest income				39,820	12,087	51,907
Other receipts and reimbursements				246,658	-	246,658
Transfers				(26,655)	26,655	-
Total general revenues and transfers				5,227,172	332,858	5,560,030
Change in net assets				289,361	298,380	587,741
Net assets - beginning				646,015	779,896	1,425,911
Prior period adjustment - See Note M				230,000	-	230,000
Net assets - ending				\$ 1,165,376	\$ 1,078,276	\$ 2,243,652

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS

NOVEMBER 30, 2005

	General	Liability Insurance	County Highway	County Motor Fuel Tax	Township Bridge	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 310,143	\$ 98,657	\$ 118,107	\$ 632,153	\$ 131,084	\$ 1,239,668	\$ 2,529,812
Stamps on hand	3,280	-	-	-	-	-	3,280
Loans receivable	-	-	-	-	-	122,284	122,284
Due from other funds	-	595,000	-	-	-	400,000	995,000
Total Assets	313,423	693,657	118,107	632,153	131,084	1,761,952	3,650,376
LIABILITIES AND FUND BALANCES							
Liabilities:							
Due to other funds	995,000	-	-	-	-	-	995,000
Total Liabilities	995,000	-	-	-	-	-	995,000
Fund balances:							
Reserved for inventory	3,280	-	-	-	-	-	3,280
Reserved for grant fund	-	-	-	-	-	4,126	4,126
Reserved for revolving loan fund	-	-	-	-	-	217,118	217,118
Reserved for debt service	-	-	-	-	-	181,213	181,213
Unreserved reported in:							
General fund	(684,857)	-	-	-	-	-	(684,857)
Special revenue funds	-	693,657	118,107	632,153	131,084	1,359,495	2,934,496
Total Fund Balances	(681,577)	693,657	118,107	632,153	131,084	1,761,952	2,655,376
Total Liabilities and Fund Balances	\$ 313,423	\$ 693,657	\$ 118,107	\$ 632,153	\$ 131,084	\$ 1,761,952	

Reconciliation to Statement of Net Assets:

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

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

(1,490,000)

Net assets of governmental activities

\$ 1,165,376

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS

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

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2005

	General	Liability Insurance	County Highway	County Motor Fuel Tax	Township Bridge	Other Governmental Funds	Total Governmental Funds
Revenues:							
Public safety tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,484	\$ 217,484
Property and replacement taxes	613,280	199,731	121,644	-	-	1,621,631	2,556,286
County share of Illinois income tax	672,131	-	-	-	-	-	672,131
County share of sales tax	474,027	-	-	-	-	-	474,027
Intergovernmental revenue	-	-	-	-	106,187	-	106,187
Salary reimbursements	207,064	-	-	-	-	-	207,064
Service fees, fines, licenses, and commissions	880,108	-	115,604	-	-	182,295	1,178,007
Interest income	7,616	474	657	9,116	1,613	20,344	39,820
Equipment rental	-	-	458,902	-	-	-	458,902
Motor fuel tax allotments	-	-	-	471,284	-	576,137	1,047,421
Grants and entitlements	-	-	-	-	-	28,350	28,350
Other receipts and reimbursements	54,797	10,992	45,442	46,364	10,000	128,033	295,628
Total Revenues	2,909,023	211,197	742,249	526,764	117,800	2,774,274	7,281,307
Expenditures:							
General government	613,860	-	-	-	-	41,616	655,476
Public safety	861,328	-	-	-	-	238,678	1,100,006
Corrections	93,320	-	-	-	-	-	93,320
Judiciary and legal	599,671	-	-	-	-	-	599,671
Highways and streets	-	-	692,477	585,514	457,641	1,150,816	2,886,448
Health and welfare	226,759	-	-	-	-	144,901	371,660
Other expenditures and reimbursements	188,854	119,183	-	-	-	950,673	1,258,710
Total Expenditures	2,583,792	119,183	692,477	585,514	457,641	2,526,684	6,965,291
Excess (Deficiency) of Revenues Over Expenditures	325,231	92,014	49,772	(58,750)	(339,841)	247,590	316,016
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	50,000	12,588	62,588
Transfers out	(39,243)	-	-	(50,000)	-	-	(89,243)
Total Other Financing Sources (Uses)	(39,243)	-	-	(50,000)	50,000	12,588	(26,655)
NET CHANGE IN FUND BALANCES	285,988	92,014	49,772	(108,750)	(289,841)	260,178	289,361
FUND BALANCES, BEGINNING OF YEAR	(967,565)	601,643	68,335	740,903	420,925	1,501,774	2,366,015
FUND BALANCES, END OF YEAR	\$ (681,577)	\$ 693,657	\$ 118,107	\$ 632,153	\$ 131,084	\$ 1,761,952	\$ 2,655,376

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS - CASH BASIS
PROPRIETARY FUNDS
NOVEMBER 30, 2005

	ENTERPRISE FUNDS			
	Major		Nonmajor	
	Ambulance Fund	911 Fund	Animal Control	Total
ASSETS:				
Current Assets:				
Cash and cash equivalents	\$ 476,208	\$ 599,988	\$ 2,080	\$ 1,078,276
Total Assets	<u>476,208</u>	<u>599,988</u>	<u>2,080</u>	<u>1,078,276</u>
NET ASSETS				
Unrestricted	<u>476,208</u>	<u>599,988</u>	<u>2,080</u>	<u>1,078,276</u>
Total Net Assets	<u><u>\$ 476,208</u></u>	<u><u>\$ 599,988</u></u>	<u><u>\$ 2,080</u></u>	<u><u>\$ 1,078,276</u></u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - CASH BASIS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2005

	Ambulance Fund	911 Fund	Animal Control	Total
Operating Revenues:				
Charges for services	\$ 554,173	\$ 306,886	\$ 31,496	\$ 892,555
Property and replacement taxes	294,116	-	-	294,116
Miscellaneous	-	-	-	-
Total Operating Revenues	848,289	306,886	31,496	1,186,671
Operating Expenses:				
Salaries	443,922	42,249	34,520	520,691
Salaries-dispatchers	-	82,072	-	82,072
Insurance	-	16,671	-	16,671
Fringe benefits	50,192	24,137	-	74,329
Telephone	-	47,624	2,276	49,900
Utilities	10,549	-	5,389	15,938
Supplies	22,983	2,799	3,258	29,040
Office expense	6,897	-	3,584	10,481
Teaching supplies and aids	-	1,961	-	1,961
Training	-	1,318	-	1,318
Travel	1,550	74	2,658	4,282
Maintenance and repairs	25,304	24,738	1,265	51,307
Equipment	19,759	10,212	919	30,890
Postage	-	222	31	253
Miscellaneous	6,892	9,303	10,491	26,686
Contingencies	2,769	-	-	2,769
Rent	-	12,000	-	12,000
Total Operating Expenses	590,817	275,380	64,391	930,588
Operating Income (Loss)	257,472	31,506	(32,895)	256,083
Nonoperating Revenues (Expenses):				
Interest Income	4,235	7,800	52	12,087
Total Nonoperating Revenues (Expenses)	4,235	7,800	52	12,087
Net Income (Loss) Before Contributions and Transfers	261,707	39,306	(32,843)	268,170
Capital contributions	-	-	3,555	3,555
Transfers in	-	-	26,655	26,655
Change in net assets	261,707	39,306	(2,633)	298,380
Total net assets - beginning	214,501	560,682	4,713	779,896
Total net assets - ending	\$ 476,208	\$ 599,988	\$ 2,080	\$ 1,078,276

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES- CASH BASIS
AGENCY FUNDS
NOVEMBER 30, 2005

	<u>Circuit Clerk Bond Fund</u>	<u>General Assistance Earnfare</u>	<u>Totals</u>
Assets:			
Cash	\$ <u>514,339</u>	\$ <u>137,249</u>	\$ <u>651,588</u>
Total Assets	<u>514,339</u>	<u>137,249</u>	<u>651,588</u>
Liabilities:			
Escrow liability	514,339	-	514,339
Due to General Assistance Program	<u>-</u>	<u>137,249</u>	<u>137,249</u>
Total Liabilities	<u>514,339</u>	<u>137,249</u>	<u>651,588</u>
Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

NOVEMBER 30, 2005

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

2. Implementation of GASB 34

Although the County presents its annual financial statements on a comprehensive basis of accounting other than GAAP, the aspects of financial statement content and format, as prescribed by GASB Statement 34, have been implemented in the financial statements, effective for the years ended November 30, 2005 and 2004.

3. Basis of Presentation - Fund Accounting

Government-Wide Financial Statements

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

Fund Financial Statements

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

The funds of the County are described below:

Governmental Funds

General Fund

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

Special Revenue Funds

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

Debt Service Fund

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

Fiduciary Funds

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

Agency Funds

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Proprietary Funds

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

Enterprise Funds

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

4. **Basis of Accounting**

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

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

5. **Budgets and Budgetary Accounting**

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

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

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

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

6. Cash and Cash Equivalents

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

7. Due To and Due From Other Funds

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

8. Property and Equipment

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

9. Encumbrances

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

10. Accumulated Unpaid Vacation and Sick Pay

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

11. Estimates

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

12. Differences from GAAP

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

NOTE B - PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passed by the Commissioners on December 4, 2004. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments in August and October. The County receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are not recognized as revenue until they are received.

NOTE C - CASH AND CASH EQUIVALENTS

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

Deposits

At November 30, 2005 the carrying amount of the County's deposits was \$4,398,977 and the bank balance was \$5,077,417. The deposits are categorized in accordance with risk factors created by the governmental reporting standards.

	<u>Category</u>			<u>Bank Balance</u>	<u>Carrying Amount</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Certificates of Deposit	\$ 34,576	\$ 250,000	\$ -	\$ 284,576	\$ 284,576
Cash in Bank	<u>3,351,532</u>	<u>-</u>	<u>1,441,309</u>	<u>4,792,841</u>	<u>4,114,401</u>
	<u>\$ 3,386,108</u>	<u>\$ 250,000</u>	<u>\$ 1,441,309</u>	<u>\$ 5,077,417</u>	<u>\$ 4,398,977</u>

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE C - CASH AND CASH EQUIVALENTS - CONTINUED

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

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

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

NOTE D - DUE TO/FROM OTHER FUNDS

As of November 30, 2005, interfund receivables and payables resulting from various interfund transactions were as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ -	\$ 995,000
General Assistance	100,000	-
Liability Insurance Fund	595,000	-
Illinois Municipal Retirement Fund	<u>300,000</u>	<u>-</u>
	<u>\$ 995,000</u>	<u>\$ 995,000</u>

NOTE E - LOANS RECEIVABLE/REVOLVING LOAN PROGRAM

The County has established a Revolving Loan Program through the use of funds from the Illinois Department of Commerce and Community Affairs. These funds are to be used to promote economic development in the County by providing low interest loans. As the funds are recaptured from the loans, they may be used to make other economic development loans. As of November 30, 2005, the County had the following loans receivable through the revolving loans program:

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE E - LOANS RECEIVABLE/REVOLVING LOAN PROGRAM - CONTINUED

	<u>Loan Amount</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 11/30/05</u>
Jim Cross Auto Repair	35,000	6/05/2000	5	6/08/2012	\$ 17,707
Charles Masonry	46,150	11/09/2001	5	12/09/2006	10,998
Reynolds Service Company	50,000	10/29/1996	5	11/01/2011	24,296
Lotus Naturescapes	50,000	8/17/2004	5	8/17/2011	43,357
McCann & Son's A/C & Heating	25,250	11/19/2004	5	2/19/2015	23,762
High Pressure Pro's	7,000	4/26/2002	5	4/26/2007	2,164
					<u>\$ 122,284</u>

NOTE F - RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund - Defined Benefit Pension Plan

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

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

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE F - RETIREMENT COMMITMENTS - CONTINUED

For December 1, 2005, the County's annual pension cost of \$67,584 for SLEP members, \$102,004 for ECO members and \$191,895 for all other members was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period, with a 15 percent corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

* DIGEST OF CHANGES

Assumptions

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

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

NOTE G - ACCOUNTING POLICIES RELATIVE TO MOTOR FUEL

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

NOTE H - LEGAL DEBT MARGIN

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

At November 30, 2005 the statutory limit for the County was \$7,324,740 providing remaining debt margin of \$5,834,740.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE I - NOTES PAYABLE

The Union County States Attorney entered into a loan agreement with Anna National Bank on November 25, 2002 for the purchase of a Savin Copier. The amount of the loan was \$7,500 at an interest rate of 5.668 percent due in forty-eight monthly payments of \$175 including principal and interest. The balance of the loan at November 30, 2005 is \$2,037. The following represents a summary of payments due to maturity.

<u>Year Ended</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 2,037	\$ 63	\$ 2,100
	<u>\$ 2,037</u>	<u>\$ 63</u>	<u>\$ 2,100</u>

The Union County Clerk entered into a loan agreement with Anna National Bank on April 5, 2002 for the purchase of a Savin Copier. The amount of the loan was \$11,900 at an interest rate of 8.5 percent due in sixty monthly payment of \$244.21 including principal and interest. The balance of the loan at November 30, 2005 is \$3,900. The following represents a summary of payments due to maturity.

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 2,703	\$ 228	\$ 2,931
2007	1,197	24	1,221
	<u>\$ 3,900</u>	<u>\$ 252</u>	<u>\$ 4,152</u>

NOTE J - LONG-TERM DEBT

Bonds Payable

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

<u>Date</u>	<u>Interest</u> <u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Payments</u>
12/1/06	3.500	\$ 120,000	\$ 63,228	\$ 183,228
12/1/07	3.750	130,000	59,028	189,028

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE J - LONG-TERM DEBT - CONTINUED

12/1/08	3.900	135,000	54,153	189,153
12/1/09	4.100	135,000	48,887	183,887
12/1/10	4.250	145,000	43,352	188,352
12/1/11	4.300	155,000	37,190	192,190
12/1/12	4.400	155,000	30,525	185,525
12/1/13	4.500	165,000	23,705	188,705
12/1/14	4.600	170,000	16,280	186,280
12/1/15	4.700	<u>180,000</u>	<u>8,460</u>	<u>188,460</u>
		<u>\$1,490,000</u>	<u>\$ 384,808</u>	<u>\$1,874,808</u>

Remaining Escrow Requirements Related to Refunded 1995 Bonds

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Escrow Requirements Related to Refunded 1995 Bonds</u>
6/1/06	-	-	31,614	31,614
12/1/06	<u>120,000</u>	Various	<u>31,614</u>	<u>151,614</u>
	<u>\$ 120,000</u>		<u>\$ 63,228</u>	<u>\$ 183,228</u>

Summary of Debt Transactions

The following is a summary of the debt transaction of Union County for the year ended November 30, 2005:

	<u>Series 2002 Bonds</u>
Balance, December 1, 2004	\$ 1,605,000
Principal paid	(115,000)
Additions	-
Debt retired	-
Balance, November 30, 2005	<u>\$ 1,490,000</u>

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2005

NOTE J - LONG-TERM DEBT - CONTINUED

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

Fiscal Year Ending <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 120,000	\$ 63,228	\$ 183,228
2007	130,000	59,028	189,028
2008	135,000	54,153	189,153
2009	135,000	48,887	183,887
2010	<u>145,000</u>	<u>43,352</u>	<u>188,352</u>
	<u>\$ 665,000</u>	<u>\$ 268,648</u>	<u>\$ 933,648</u>

NOTE K - RISK MANAGEMENT AND LITIGATION

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

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

NOTE L - DEFICIT FUND BALANCE

As of November 30, 2005, the County General Fund had a deficit fund balance of \$(681,577).

NOTE M - PRIOR PERIOD ADJUSTMENTS

Governmental Funds

The prior period adjustment for the governmental funds is to correct the outstanding balance of the General Obligation Bonds. The outstanding balance had been inadvertently overstated in prior years financial reports.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND

NOVEMBER 30, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Property and replacement taxes	\$ 593,192	\$ 593,192	\$ 613,280	\$ 20,088
County share of Illinois income tax	580,000	580,000	672,131	92,131
County share of sales tax	460,000	460,000	474,027	14,027
County share of inheritance tax	8,000	8,000	-	(8,000)
Service fees, licenses and commissions	797,300	797,300	880,108	82,808
Interest income	3,650	3,650	7,616	3,966
Salary reimbursements	186,500	186,500	207,064	20,564
Other receipts and reimbursements	37,400	37,400	54,797	17,397
Total revenues	<u>2,666,042</u>	<u>2,666,042</u>	<u>2,909,023</u>	<u>242,981</u>
GENERAL GOVERNMENT				
Board of Commissioners				
Salaries	24,000	24,000	23,333	667
Travel and expense	1,000	1,000	-	1,000
Printing	1,000	1,000	530	470
Office supplies	100	100	-	100
	<u>26,100</u>	<u>26,100</u>	<u>23,863</u>	<u>2,237</u>
County Clerk				
Salary-County Clerk	43,710	43,710	41,887	1,823
Salary Deputies	55,031	55,031	55,300	(269)
Salary-part-time	2,000	2,000	1,538	462
Salary-overtime	1,200	1,200	675	525
Fees-vital statistics	225	225	190	35
Microfilm	2,500	2,500	-	2,500
Equipment	2,900	2,900	-	2,900
Postage and box rent	2,000	2,000	2,000	-
Ledgers and binders	1,800	1,800	1,550	250
Association dues	250	250	-	250
Photocopy supplies	1,500	1,500	1,285	215
Equipment service contract	3,000	3,000	3,419	(419)
Maintenance-equipment	3,000	3,000	2,980	20
Travel	500	500	215	285
Miscellaneous	500	500	-	500
	<u>120,116</u>	<u>120,116</u>	<u>111,039</u>	<u>9,077</u>
Collector and Treasurer				
Salary-Treasurer	43,709	43,709	43,709	-
Salary-Assistant Treasurer	28,819	28,819	28,819	-
Salary-Deputies	56,362	56,362	56,362	-
Equipment repair	250	250	130	120
Postage and envelopes	2,100	2,100	3,053	(953)
Office supplies	1,000	1,000	1,623	(623)
Publishing	2,000	2,000	2,017	(17)
Dues	260	260	260	-
Travel and expense	500	500	66	434
	<u>135,000</u>	<u>135,000</u>	<u>136,039</u>	<u>(1,039)</u>
Subtotal general government carried forward	<u>281,216</u>	<u>281,216</u>	<u>270,941</u>	<u>10,275</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				<u>Positive (Negative)</u>
County Coroner brought forward	\$ 23,685	\$ 23,685	\$ 21,939	\$ 1,746
Office supplies	300	300	58	242
Jurors	600	600	2,005	(1,405)
Equipment	500	500	1,086	(586)
	<u>25,085</u>	<u>25,085</u>	<u>25,088</u>	<u>(3)</u>
 Courthouse and jail				
Maintenance-building	10,000	10,000	6,359	3,641
Building improvements	52,692	52,692	18,407	34,285
Housing prisoners	215,000	215,000	208,817	6,183
Juvenile detention	20,000	20,000	10,625	9,375
Telephone	40,000	40,000	33,890	6,110
Utilities	30,000	30,000	28,005	1,995
Laundry	100	100	-	100
	<u>367,792</u>	<u>367,792</u>	<u>306,103</u>	<u>61,689</u>
 Emergency services and disaster operations				
Salaries	8,487	8,487	707	7,780
Maintenance vehicle	2,000	2,000	705	1,295
Telephone	1,200	1,200	368	832
Utilities	2,000	2,000	2,225	(225)
Travel	250	250	297	(47)
Postage	200	200	-	200
Dues	45	45	45	-
Public service contracts	2,000	2,000	1,920	80
Office supplies	200	200	61	139
Gas and oil	500	500	63	437
Miscellaneous	2,000	2,000	3,615	(1,615)
	<u>18,882</u>	<u>18,882</u>	<u>10,006</u>	<u>8,876</u>
 Total public safety	<u>\$ 951,759</u>	<u>\$ 951,759</u>	<u>\$ 861,328</u>	<u>\$ 90,431</u>
 CORRECTIONS				
Probation				
Union County share of area wide expense	<u>\$ 84,892</u>	<u>\$ 84,892</u>	<u>\$ 93,320</u>	<u>\$ (8,428)</u>
 Total corrections	<u>\$ 84,892</u>	<u>\$ 84,892</u>	<u>\$ 93,320</u>	<u>\$ (8,428)</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
JUDICIARY AND LEGAL				
Circuit Clerk				
Salary-Circuit Clerk	\$ 43,709	\$ 43,709	\$ 43,709	\$ -
Salary-Assistant Circuit Clerk	28,819	28,819	10,807	18,012
Salary-Deputy Clerks	121,116	121,116	128,049	(6,933)
Equipment	500	500	99	401
Office and court supplies	4,000	4,000	4,071	(71)
Postage and box rent	6,000	6,000	6,566	(566)
Photocopy supplies	1,000	1,000	1,052	(52)
Miscellaneous	333	333	743	(410)
Dues-Circuit Clerk	350	350	692	(342)
	<u>205,827</u>	<u>205,827</u>	<u>195,788</u>	<u>10,039</u>
Court expense				
Postage	150	150	43	107
Legal services/court	110,000	110,000	109,047	953
Dues	400	400	200	200
Circuit court jurors	12,000	12,000	6,254	5,746
Office supplies	1,000	1,000	162	838
Maintenance contracts	500	500	495	5
Circuit court expense	1,000	1,000	1,039	(39)
Miscellaneous	500	500	445	55
Equipment	5,000	5,000	4,296	704
	<u>130,550</u>	<u>130,550</u>	<u>121,981</u>	<u>8,569</u>
States Attorney				
States Attorney salary	109,645	109,645	110,650	(1,005)
Secretary salary	46,283	46,283	44,031	2,252
Assistant States Attorney	50,000	50,000	50,000	-
Salary-part-time	5,000	5,000	4,629	371
Dues	458	458	245	213
Photocopy supplies	1,000	1,000	569	431
Office supplies	1,500	1,500	2,543	(1,043)
Appellate service	7,450	7,450	7,200	250
Travel	1,000	1,000	780	220
Postage	1,000	1,000	776	224
Miscellaneous	5,000	5,000	5,911	(911)
	<u>228,336</u>	<u>228,336</u>	<u>227,334</u>	<u>1,002</u>
Subtotal judiciary and legal carried forward	<u>564,713</u>	<u>564,713</u>	<u>545,103</u>	<u>19,610</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONCLUDED
GENERAL FUND

NOVEMBER 30, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Subtotal judiciary and legal carried forward	\$ 564,713	\$ 564,713	\$ 545,103	\$ 19,610
Judicial security				
Salary	55,000	55,000	52,476	2,524
Travel	100	100	1,250	(1,150)
Laundry services	200	200	253	(53)
Training	100	100	-	100
Uniforms	200	200	296	(96)
Equipment	300	300	293	7
	<u>55,900</u>	<u>55,900</u>	<u>54,568</u>	<u>1,332</u>
Total judiciary and legal	<u>\$ 620,613</u>	<u>\$ 620,613</u>	<u>\$ 599,671</u>	<u>\$ 20,942</u>
HEALTH AND WELFARE				
Health insurance	\$ 200,000	\$ 200,000	\$ 226,759	\$ (26,759)
Total health and welfare	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 226,759</u>	<u>\$ (26,759)</u>
OTHER				
Superintendent of Education County's share of office	\$ 24,500	\$ 24,500	\$ 25,402	\$ (902)
County portion of other programs				
SIEG agent	39,000	39,000	40,403	(1,403)
Merit board	500	500	250	250
Other	-	-	122,799	(122,799)
	<u>39,500</u>	<u>39,500</u>	<u>163,452</u>	<u>(123,952)</u>
Total other	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 188,854</u>	<u>\$ (124,854)</u>
Total expenditures	<u>\$ 2,610,636</u>	<u>\$ 2,610,636</u>	<u>\$ 2,583,792</u>	<u>\$ 26,844</u>
Excess of revenues over expenditures	<u>55,406</u>	<u>55,406</u>	<u>325,231</u>	<u>269,825</u>
Other financing sources (uses):				
Operating transfers out	<u>(30,500)</u>	<u>(30,500)</u>	<u>(39,243)</u>	<u>(8,743)</u>
Total other financing sources	<u>(30,500)</u>	<u>(30,500)</u>	<u>(39,243)</u>	<u>(8,743)</u>
Excess of revenues and other financing sources over expenditures	24,906	24,906	285,988	261,082
Fund balance, beginning of year	<u>(967,565)</u>	<u>(967,565)</u>	<u>(967,565)</u>	<u>-</u>
Fund balance, end of year	<u>\$ (942,659)</u>	<u>\$ (942,659)</u>	<u>\$ (681,577)</u>	<u>\$ 261,082</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
MAJOR SPECIAL REVENUE FUNDS

NOVEMBER 30, 2005

	Liability Insurance				County Highway			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
Property and replacement taxes	\$ 188,400	\$ 188,400	\$ 149,731	\$ (38,669)	\$ 97,376	\$ 97,376	\$ 121,644	\$ 24,268
Service fees, fines, licenses and commissions	-	-	-	-	140,000	140,000	115,604	(24,396)
Interest income	500	500	474	(26)	1,500	1,500	657	(843)
Equipment rental	-	-	-	-	550,000	550,000	458,902	(91,098)
Other receipts and reimbursements	10,000	10,000	60,992	50,992	51,500	51,500	45,442	(6,058)
Total revenues	<u>198,900</u>	<u>198,900</u>	<u>211,197</u>	<u>12,297</u>	<u>840,376</u>	<u>840,376</u>	<u>742,249</u>	<u>(98,127)</u>
Highways and streets	-	-	-	-	930,950	930,950	692,477	238,473
Other expenditures and reimbursements	171,200	171,200	119,183	52,017	-	-	-	-
Total expenditures	<u>171,200</u>	<u>171,200</u>	<u>119,183</u>	<u>52,017</u>	<u>930,950</u>	<u>930,950</u>	<u>692,477</u>	<u>238,473</u>
Excess of revenues over expenditures	27,700	27,700	92,014	64,314	(90,574)	(90,574)	49,772	140,346
Fund balance, beginning of year	601,643	601,643	601,643	-	68,335	68,335	68,335	-
Fund balance, end of year	<u>\$ 629,343</u>	<u>\$ 629,343</u>	<u>\$ 693,657</u>	<u>\$ 64,314</u>	<u>\$ (22,239)</u>	<u>\$ (22,239)</u>	<u>\$ 118,107</u>	<u>\$ 140,346</u>

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	County Motor Fuel Tax				Township Bridge			
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
Interest income	\$ 25,000	\$ 25,000	\$ 9,116	\$ (15,884)	\$ 200	\$ 200	\$ 1,613	\$ 1,413
Motor fuel tax allotments	576,000	576,000	471,284	(104,716)	-	-	-	-
Other receipts and reimbursements	166,500	166,500	46,364	(120,136)	643,065	643,065	166,187	(476,878)
Total revenues	<u>767,500</u>	<u>767,500</u>	<u>526,764</u>	<u>(240,736)</u>	<u>643,265</u>	<u>643,265</u>	<u>167,800</u>	<u>(475,465)</u>
Highways and streets	990,707	990,707	635,514	355,193	597,000	597,000	457,641	139,359
Other expenditures and reimbursements	-	-	-	-	-	-	-	-
Total expenditures	<u>990,707</u>	<u>990,707</u>	<u>635,514</u>	<u>355,193</u>	<u>597,000</u>	<u>597,000</u>	<u>457,641</u>	<u>139,359</u>
Excess of revenues over expenditures	(223,207)	(223,207)	(108,750)	114,457	46,265	46,265	(289,841)	(336,106)
Fund balance, beginning of year	740,903	740,903	740,903	-	420,925	420,925	420,925	-
Fund balance, end of year	<u>\$ 517,696</u>	<u>\$ 517,696</u>	<u>\$ 632,153</u>	<u>\$ 114,457</u>	<u>\$ 467,190</u>	<u>\$ 467,190</u>	<u>\$ 131,084</u>	<u>\$ (336,106)</u>

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
 COMBINING BALANCE SHEET - CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 NOVEMBER 30, 2005

	Special Revenue Funds										Total Nonmajor Governmental Funds
	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health and Welfare	Other	Grant Fund	Revolving Loan Fund	Debt Service Fund			
Assets:											
Cash and cash equivalents	\$ 42,984	\$ 421,769	\$ 244,492	\$ 42,615	\$ 207,635	\$ 4,126	\$ 94,834	\$ 181,213		\$ 1,239,668	
Loans receivable	-	-	-	100,000	300,000	-	122,284	-	-	122,284	
Due from other funds	-	-	-	-	-	-	-	-	-	400,000	
Total Assets	\$ 42,984	\$ 421,769	\$ 244,492	\$ 142,615	\$ 507,635	\$ 4,126	\$ 217,118	\$ 181,213		\$ 1,761,952	
Fund Balances											
Reserved											
Unreserved, undesignated	42,984	421,769	244,492	142,615	507,635	4,126	217,118	181,213		1,761,952	
Total Fund Balances	42,984	421,769	244,492	142,615	507,635	4,126	217,118	181,213		1,761,952	
Total Liabilities and Fund Balances	\$ 42,984	\$ 421,769	\$ 244,492	\$ 142,615	\$ 507,635	\$ 4,126	\$ 217,118	\$ 181,213		\$ 1,761,952	

UNION COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2005

	Special Revenue							Total
	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health and Welfare	Other	Grant Fund	Revolving Loan Fund	
Revenues:								
Public safety tax	\$ -	\$ -	\$ 217,484	\$ -	\$ -	\$ -	\$ -	\$ 217,484
Property and replacement taxes	-	519,344	-	105,638	733,639	-	-	1,621,631
Fees and fines	27,101	-	73,727	-	81,467	-	-	182,295
Interest income	180	3,967	2,415	1,123	1,187	39	8,750	20,344
Motor fuel tax allotments	-	576,137	-	-	-	-	-	576,137
Grants and entitlements	-	-	-	-	-	28,350	-	28,350
Other receipts and reimbursements	16,802	55,125	324	44,295	10,933	-	554	128,033
Total Revenues	44,083	1,154,573	293,950	151,056	827,226	28,389	9,304	2,774,274
Expenditures:								
Administrative	-	-	-	11,875	-	-	-	11,875
Salaries and labor	3,343	406,072	169,981	25,660	14,319	-	-	619,375
Fringe benefits	-	43,305	-	-	-	-	-	43,305
Materials and supplies	-	-	27,064	82,196	-	-	-	109,260
Construction and maintenance	-	644,959	-	-	-	-	-	644,959
Public health	-	-	-	18,254	-	-	-	18,254
Equipment purchases	-	-	31,472	-	2,000	-	-	33,472
Other expenditures and reimbursements	38,273	56,480	10,161	5,111	90,181	28,350	28,513	440,246
General assistance health care payments	-	-	-	1,805	-	-	-	1,805
Retirement and social security	-	-	-	-	604,133	-	-	604,133
Total Expenditures	41,616	1,150,816	238,678	144,901	710,633	28,350	28,813	2,526,684
Excess (Deficiency) of Revenues Over Expenditures	2,467	3,757	55,272	6,155	116,593	39	(19,209)	247,590
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	12,588	-	-	12,588
Total Other Financing Sources (Uses)								
Net change in fund balances	2,467	3,757	55,272	6,155	129,181	39	(19,209)	260,178
Fund balances - beginning	40,517	418,012	189,220	136,460	378,454	4,087	236,327	1,501,774
Fund balances - ending	\$ 42,984	\$ 421,769	\$ 244,492	\$ 142,615	\$ 507,635	\$ 4,126	\$ 217,118	\$ 1,761,952

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Automation Fee- Treasurer	Automation Fee- County Clerk	GIS Fund	Totals
Assets				
Cash and cash equivalents	\$ <u>3,929</u>	\$ <u>17,300</u>	\$ <u>21,755</u>	\$ <u>42,984</u>
Total assets	<u>3,929</u>	<u>17,300</u>	<u>21,755</u>	<u>42,984</u>
Fund balance				
Unreserved	<u>3,929</u>	<u>17,300</u>	<u>21,755</u>	<u>42,984</u>
Total fund balance	\$ <u><u>3,929</u></u>	\$ <u><u>17,300</u></u>	\$ <u><u>21,755</u></u>	\$ <u><u>42,984</u></u>

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - OTHER HIGHWAYS AND STREETS

NOVEMBER 30, 2005

	Hard Road	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District-Bridge	County Unit Road District-MFT	Totals
Assets							
Cash and cash equivalents	\$ 57,857	\$ 68,091	\$ 81,667	\$ 141,525	\$ 50,475	\$ 22,154	\$ 421,769
Total assets	<u>57,857</u>	<u>68,091</u>	<u>81,667</u>	<u>141,525</u>	<u>50,475</u>	<u>22,154</u>	<u>421,769</u>
Fund balance							
Unreserved	<u>57,857</u>	<u>68,091</u>	<u>81,667</u>	<u>141,525</u>	<u>50,475</u>	<u>22,154</u>	<u>421,769</u>
Total fund balance	<u>\$ 57,857</u>	<u>\$ 68,091</u>	<u>\$ 81,667</u>	<u>\$ 141,525</u>	<u>\$ 50,475</u>	<u>\$ 22,154</u>	<u>\$ 421,769</u>

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Totals
Assets							
Cash and cash equivalents	\$ <u>69,548</u>	\$ <u>3,674</u>	\$ <u>49,824</u>	\$ <u>25,736</u>	\$ <u>251</u>	\$ <u>95,459</u>	\$ <u>244,492</u>
Total assets	<u>69,548</u>	<u>3,674</u>	<u>49,824</u>	<u>25,736</u>	<u>251</u>	<u>95,459</u>	<u>244,492</u>
Fund balance							
Unreserved	<u>69,548</u>	<u>3,674</u>	<u>49,824</u>	<u>25,736</u>	<u>251</u>	<u>95,459</u>	<u>244,492</u>
Total fund balance	\$ <u>69,548</u>	\$ <u>3,674</u>	\$ <u>49,824</u>	\$ <u>25,736</u>	\$ <u>251</u>	\$ <u>95,459</u>	\$ <u>244,492</u>

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Southern Seven <u>Health Fund</u>	General Assistance	Glakin Tuberculosis	Arrestee Medical Cost Fund	<u>Totals</u>
Assets					
Cash and cash equivalents	\$ -	\$ 38,677	\$ 6	\$ 3,932	\$ 42,615
Due from other funds	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total assets	<u>-</u>	<u>138,677</u>	<u>6</u>	<u>3,932</u>	<u>142,615</u>
Fund balance					
Unreserved	<u>-</u>	<u>138,677</u>	<u>6</u>	<u>3,932</u>	<u>142,615</u>
Total fund balance	<u>\$ -</u>	<u>\$ 138,677</u>	<u>\$ 6</u>	<u>\$ 3,932</u>	<u>\$ 142,615</u>

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - OTHER

NOVEMBER 30, 2005

	Illinois Municipal Retirement	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Assets						
Cash and cash equivalents	\$ 107,171	\$ 39,478	\$ 11,172	\$ 49,098	\$ 716	\$ 207,635
Due from other funds	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Total assets	<u>407,171</u>	<u>39,478</u>	<u>11,172</u>	<u>49,098</u>	<u>716</u>	<u>507,635</u>
Fund balance						
Unreserved	<u>407,171</u>	<u>39,478</u>	<u>11,172</u>	<u>49,098</u>	<u>716</u>	<u>507,635</u>
Total liabilities and fund balance	<u>\$ 407,171</u>	<u>\$ 39,478</u>	<u>\$ 11,172</u>	<u>\$ 49,098</u>	<u>\$ 716</u>	<u>\$ 507,635</u>

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Automation Fee- Treasurer	Automation Fee- County Clerk	GIS Fund	Totals
Revenue received				
Fees and fines	\$ 4,632	\$ -	\$ 22,469	\$ 27,101
Interest income	60	120	-	180
Other receipts and reimbursements	-	<u>16,802</u>	-	<u>16,802</u>
Total revenues received	4,692	16,922	22,469	44,083
Expenditures				
Salaries	3,343	-	-	3,343
Other expenditures and reimbursements	<u>505</u>	<u>8,919</u>	<u>28,849</u>	<u>38,273</u>
Total Expenditures	<u>3,848</u>	<u>8,919</u>	<u>28,849</u>	<u>41,616</u>
Excess (Deficiency) of revenue received over expenditures disbursed	844	8,003	(6,380)	2,467
Fund balance, December 1, 2004	<u>3,085</u>	<u>9,297</u>	<u>28,135</u>	<u>40,517</u>
Fund balance, November 30, 2005	<u>\$ 3,929</u>	<u>\$ 17,300</u>	<u>\$ 21,755</u>	<u>\$ 42,984</u>

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Hard Road	County Bridge	Federal Aid		County Unit Road		County Unit Road		Totals
			Matching		District	District-Bridge	District-MFT		
Revenue received									
Property and replacement tax	\$ 68,898	\$ 68,898	\$ 68,898	\$ 234,695	\$ 77,955	\$ -	\$ -	\$ 519,344	
Interest income	1,089	504	908	661	224	581	581	3,967	
Motor fuel tax allotments	-	-	-	-	-	576,137	576,137	576,137	
Other receipts and reimbursements	-	51,068	-	-	61	3,996	3,996	55,125	
Total revenues received	<u>69,987</u>	<u>120,470</u>	<u>69,806</u>	<u>235,356</u>	<u>78,240</u>	<u>580,714</u>	<u>580,714</u>	<u>1,154,573</u>	
Expenditures									
Salaries and labor	18,139	28,941	-	63,706	22,339	272,947	272,947	406,072	
Fringe benefits	2,622	361	-	-	3,030	37,292	37,292	43,305	
Construction and maintenance	35,142	55,915	96,085	105,052	28,743	324,022	324,022	644,959	
Other expenditures and reimbursements	39,969	-	-	11,574	4,937	-	-	56,480	
Total expenditures	<u>95,872</u>	<u>85,217</u>	<u>96,085</u>	<u>180,332</u>	<u>59,049</u>	<u>634,261</u>	<u>634,261</u>	<u>1,150,816</u>	
Excess (Deficiency) of revenue received over expenditures disbursed	(25,885)	35,253	(26,279)	55,024	19,191	(53,547)	(53,547)	3,757	
Fund balance, December 1, 2004	<u>83,742</u>	<u>32,838</u>	<u>107,946</u>	<u>86,501</u>	<u>31,284</u>	<u>75,701</u>	<u>75,701</u>	<u>418,012</u>	
Fund balance, November 30, 2005	<u>\$ 57,857</u>	<u>\$ 68,091</u>	<u>\$ 81,667</u>	<u>\$ 141,525</u>	<u>\$ 50,475</u>	<u>\$ 22,154</u>	<u>\$ 22,154</u>	<u>\$ 421,769</u>	

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Totals
Revenue received							
Public safety tax	\$ 217,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,484
Fees and fines	-	-	35,866	12,619	-	25,242	73,727
Interest income	470	-	657	216	2	1,070	2,415
Other receipts and reimbursements	-	-	-	86	238	-	324
Total revenues received	<u>217,954</u>	<u>-</u>	<u>36,523</u>	<u>12,921</u>	<u>240</u>	<u>26,312</u>	<u>293,950</u>
Expenditures							
Salaries and labor	130,582	-	16,811	-	-	22,588	169,981
Equipment purchases	9,012	-	6,433	-	-	16,027	31,472
Materials and supplies	-	-	13,879	13,185	-	-	27,064
Other expenditures and reimbursements	8,812	-	1,349	-	-	-	10,161
Total expenditures	<u>148,406</u>	<u>-</u>	<u>38,472</u>	<u>13,185</u>	<u>-</u>	<u>38,615</u>	<u>238,678</u>
Excess (Deficiency) of revenue received over expenditures disbursed	69,548	-	(1,949)	(264)	240	(12,303)	55,272
Fund balance, December 1, 2004	-	3,674	51,773	26,000	11	107,762	189,220
Fund balance, November 30, 2005	<u>\$ 69,548</u>	<u>\$ 3,674</u>	<u>\$ 49,824</u>	<u>\$ 25,736</u>	<u>\$ 251</u>	<u>\$ 95,459</u>	<u>\$ 244,492</u>

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Southern Seven Health Fund	General Assistance	Glakin Tuberculosis	Arrestee Medical Cost Fund	Totals
Revenue received					
Property and replacement tax	\$ 80,295	\$ 9,142	\$ 16,201	\$ -	\$ 105,638
Interest income	50	1,015	34	24	1,123
Other receipts and reimbursements	-	40,008	-	4,287	44,295
Total revenues received	<u>80,345</u>	<u>50,165</u>	<u>16,235</u>	<u>4,311</u>	<u>151,056</u>
Expenditures					
Administration	-	11,875	-	-	11,875
Salaries and labor	-	25,660	-	-	25,660
Retirement and social security	-	3,916	-	-	3,916
Materials and supplies	82,196	-	-	-	82,196
Public health	-	2,021	16,233	-	18,254
Miscellaneous	-	392	803	-	1,195
General assistance/health care payments	-	200	-	1,605	1,805
Total expenditures	<u>82,196</u>	<u>44,064</u>	<u>17,036</u>	<u>1,605</u>	<u>144,901</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(1,851)	6,101	(801)	2,706	6,155
Fund balance, December 1, 2004	<u>1,851</u>	<u>132,576</u>	<u>807</u>	<u>1,226</u>	<u>136,460</u>
Fund balance, November 30, 2005	<u>\$ -</u>	<u>\$ 138,677</u>	<u>\$ 6</u>	<u>\$ 3,932</u>	<u>\$ 142,615</u>

UNION COUNTY, ILLINOIS

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

NOVEMBER 30, 2005

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenue received							
Property and replacement taxes	\$ 693,865	\$ 39,774	\$ -	\$ -	\$ -	\$ -	\$ 733,639
Fees and fines	-	-	11,248	4,400	65,819	-	81,467
Interest income	255	85	451	129	261	6	1,187
Other receipts and reimbursements	10,933	-	-	-	-	-	10,933
Total revenues received	<u>705,053</u>	<u>39,859</u>	<u>11,699</u>	<u>4,529</u>	<u>66,080</u>	<u>6</u>	<u>827,226</u>
Expenditures							
Equipment purchases	-	-	-	-	-	2,000	2,000
Salaries	4,238	-	-	-	-	10,081	14,319
Retirement and social security	604,133	-	-	-	-	-	604,133
Other expenditures and reimbursements	3,467	39,859	12,155	-	34,700	-	90,181
Total expenditures	<u>611,838</u>	<u>39,859</u>	<u>12,155</u>	<u>-</u>	<u>34,700</u>	<u>12,081</u>	<u>710,633</u>
Excess (Deficiency) of revenue received over expenditures disbursed	93,215	-	(456)	4,529	31,380	(12,075)	116,593
Other financing sources (uses):							
Transfers in	-	-	-	-	-	12,588	12,588
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	<u>12,588</u>	<u>12,588</u>
Net change in fund balances	93,215	-	(456)	4,529	31,380	513	129,181
Fund balance, December 1, 2004	<u>313,956</u>	-	<u>39,934</u>	<u>6,643</u>	<u>17,718</u>	<u>203</u>	<u>378,454</u>
Fund balance, November 30, 2005	<u>\$ 407,171</u>	<u>\$ -</u>	<u>\$ 39,478</u>	<u>\$ 11,172</u>	<u>\$ 49,098</u>	<u>\$ 716</u>	<u>\$ 507,635</u>

OTHER INFORMATION

UNION COUNTY, ILLINOIS

IMRF REQUIRED SUPPLEMENTAL INFORMATION
ELECTED COUNTY OFFICIALS

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	102,044	100%	\$ -
12/31/04	93,221	100%	-
12/31/03	101,159	100%	-
12/31/02	92,845	100%	-
12/31/01	120,268	100%	-
12/31/00	107,663	100%	-
12/31/99	126,371	100%	-
12/31/98	33,069	100%	-
12/31/97	5,477	100%	-
12/31/96	-	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/05	1,507,027	1,765,859	258,832	85.34%	348,970	74.17%
12/31/04	1,217,937	1,829,340	611,403	66.58%	301,297	202.92%
12/31/03	1,162,042	1,824,790	662,748	63.68%	349,427	189.67%
12/31/02	1,093,531	1,835,208	741,677	59.59%	343,617	215.84%
12/31/01	1,066,533	1,712,385	645,852	62.28%	333,799	193.49%
12/31/00	1,059,185	1,582,462	523,277	66.93%	309,733	168.94%
12/31/99	876,942	1,566,570	689,628	55.98%	300,171	229.75%
12/31/98	704,455	1,261,781	557,326	55.83%	165,346	337.07%
12/31/97	(161,133)	341,776	502,909	0.00%	107,690	467.00%
12/31/96	-	-	-	0.00%	-	0.00%

UNION COUNTY, ILLINOIS

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

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	67,584	100%	\$ -
12/31/04	64,051	100%	-
12/31/03	29,408	100%	-
12/31/02	30,722	100%	-
12/31/01	24,431	100%	-
12/31/00	18,395	100%	-
12/31/99	3,417	100%	-
12/31/98	26,328	100%	-
12/31/97	17,252	100%	-
12/31/96	20,204	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued</u>		<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
		<u>Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>			
12/31/05	2,136,963	2,045,499	(91,464)	104.47%	513,166	0.00%
12/31/04	1,964,550	1,942,270	(22,280)	101.15%	450,428	0.00%
12/31/03	1,770,403	1,751,479	(18,924)	101.08%	453,131	0.00%
12/31/02	1,680,122	1,721,449	41,327	97.60%	491,551	8.41%
12/31/01	1,730,574	1,464,867	(265,707)	118.14%	458,372	0.00%
12/31/00	1,488,974	1,222,804	(266,170)	121.77%	421,901	0.00%
12/31/99	1,273,428	1,012,421	(261,007)	125.78%	375,607	0.00%
12/31/98	1,041,395	791,735	(249,660)	131.53%	372,919	0.00%
12/31/97	1,116,306	703,317	(412,989)	158.72%	347,785	0.00%
12/31/96	974,762	669,202	(305,560)	145.66%	340,135	0.00%

UNION COUNTY, ILLINOIS

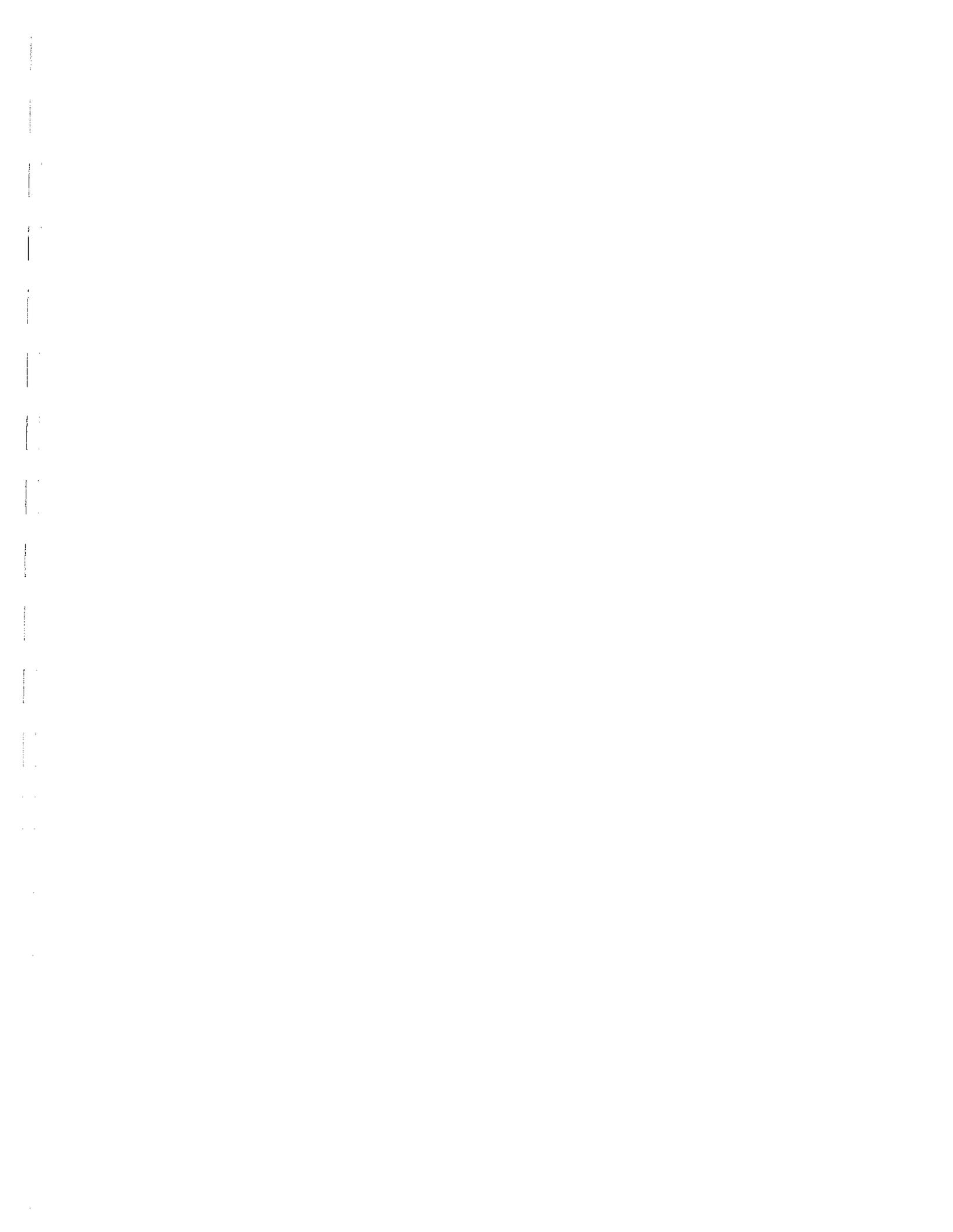
IMRF REQUIRED SUPPLEMENTAL INFORMATION
ALL OTHER IMRF MEMBERS

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	191,895	100%	\$ -
12/31/04	183,459	100%	-
12/31/03	143,116	100%	-
12/31/02	186,729	100%	-
12/31/01	190,860	100%	-
12/31/00	204,010	100%	-
12/31/99	204,873	100%	-
12/31/98	193,010	100%	-
12/31/97	167,872	100%	-
12/31/96	162,458	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/05	5,535,035	6,155,533	620,498	89.92%	1,960,113	31.66%
12/31/04	5,255,058	5,933,678	678,620	88.56%	2,033,912	33.37%
12/31/03	5,220,666	5,598,375	377,709	93.25%	1,880,629	20.08%
12/31/02	5,342,025	5,454,071	112,046	97.95%	1,891,886	5.92%
12/31/01	5,301,771	5,135,716	(166,055)	103.23%	1,797,180	0.00%
12/31/00	4,790,799	4,820,381	29,582	99.39%	1,742,183	1.70%
12/31/99	3,934,883	4,294,815	359,932	91.62%	1,653,540	21.77%
12/31/98	3,039,595	3,792,041	752,446	80.16%	1,644,040	45.77%
12/31/97	2,773,603	3,754,684	981,081	73.87%	1,581,337	62.04%
12/31/96	2,178,119	2,935,605	757,486	74.20%	1,578,407	47.99%



UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
General Government brought forward	\$ 281,216	\$ 281,216	\$ 270,941	\$ 10,275
Other expenditures and reimbursements				
County audit and budget preparation	18,000	18,000	15,000	3,000
Hotel/Motel administration	6,000	6,000	-	6,000
Computer service	60,000	60,000	64,013	(4,013)
Contingencies	99,644	99,644	61,769	37,875
Public service contracts	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>-</u>
	<u>185,244</u>	<u>185,244</u>	<u>142,382</u>	<u>42,862</u>
Supervisor of Assessment				
Salary-Supervisor	43,709	43,709	45,577	(1,868)
Salary Deputies	48,574	48,574	48,574	-
Salary-Assistant Supervisor	28,819	28,819	27,618	1,201
Soil mapping	500	500	-	500
Travel	1,000	1,000	1,065	(65)
Postage	1,000	1,000	1,226	(226)
Publication of notices	2,000	2,000	932	1,068
Office supplies	1,200	1,200	1,138	62
Photocopy supplies	300	300	339	(39)
Equipment	1,000	1,000	630	370
Miscellaneous	<u>300</u>	<u>300</u>	<u>352</u>	<u>(52)</u>
	<u>128,402</u>	<u>128,402</u>	<u>127,451</u>	<u>951</u>
Elections				
Salaries	18,910	18,910	9,195	9,715
Postage	2,000	2,000	2,629	(629)
Publishing	6,000	6,000	5,680	320
Office supplies	20,000	20,000	18,332	1,668
Printing	13,000	13,000	11,828	1,172
Equipment maintenance	3,100	3,100	-	3,100
Computer	14,000	14,000	14,000	-
Election polling places	2,000	2,000	695	1,305
Judge school	1,000	1,000	-	1,000
Judges pay, rent and mileage	14,000	14,000	10,394	3,606
Equipment	<u>500</u>	<u>500</u>	<u>333</u>	<u>167</u>
	<u>94,510</u>	<u>94,510</u>	<u>73,086</u>	<u>21,424</u>
Total general government	<u>\$ 689,372</u>	<u>\$ 689,372</u>	<u>\$ 613,860</u>	<u>\$ 75,512</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u> <u>Positive (Negative)</u>
PUBLIC SAFETY				
Sheriff's department				
Salary-Sheriff	\$ 45,895	\$ 45,895	\$ 47,628	\$ (1,733)
Salary-Deputies	234,899	234,899	231,663	3,236
Salary-Public Safety	1,500	1,500	1,588	(88)
Salary-Secretary	-	-	3,462	(3,462)
Salary-Custodian	23,488	23,488	23,675	(187)
Salary-Radio Operator	128,618	128,618	117,622	10,996
Salary-part time	-	-	1,513	(1,513)
Salary-Custodian-part-time	500	500	480	20
Salary-overtime	22,000	22,000	20,749	1,251
Uniforms	3,500	3,500	2,281	1,219
New vehicle	22,000	22,000	16,544	5,456
Postage	900	900	851	49
Laundry service	2,000	2,000	1,881	119
Police training	-	-	105	(105)
Travel-transportation of prisoners	800	800	-	800
Sheriff dues	400	400	410	(10)
Food-prisoners	700	700	1,058	(358)
Equipment	-	-	328	(328)
Office supplies	3,500	3,500	3,111	389
Gasoline	20,000	20,000	20,950	(950)
Repairs	12,000	12,000	11,518	482
Operating supplies	6,000	6,000	6,604	(604)
Operating impoundment lot	1,000	1,000	65	935
Computer	8,000	8,000	5,125	2,875
Photocopy supplies	1,800	1,800	471	1,329
Ledgers and binders	500	500	449	51
	<u>540,000</u>	<u>540,000</u>	<u>520,131</u>	<u>19,869</u>
County Coroner				
Salary-Coroner	11,910	11,910	11,910	-
Salary-Deputy	2,750	2,750	3,600	(850)
Telephone	900	900	925	(25)
Court Reporter	700	700	110	590
Dues	400	400	378	22
Training	1,000	1,000	445	555
Medical	6,025	6,025	4,571	1,454
	<u>23,685</u>	<u>23,685</u>	<u>21,939</u>	<u>1,746</u>
Subtotal County Coroner carried forward	<u>23,685</u>	<u>23,685</u>	<u>21,939</u>	<u>1,746</u>