

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT

OF

UNION COUNTY

INDIANA

January 1, 2010 to December 31, 2010



**FILED**

07/29/2011



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Gene Sanford	01-01-09 to 12-31-14
Treasurer	Bonnie Adams	01-01-09 to 12-31-12
Clerk	Sue Ray	01-01-07 to 12-31-14
Sheriff	Eric Cantrell	07-01-08 to 12-31-14
Recorder	Loree Persinger Linda Rosenberger	01-01-08 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Gary Davis Paul Wiwi	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Alan Alcorn	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have examined the financial statements of Union County (County) for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statements. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements.

The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 18, 2011

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FINANCIAL STATEMENT(S)

UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 568,450	\$ 2,442,288	\$ 2,305,441	\$ 705,297
Local Road And Street	65,009	174,166	226,229	12,946
Accident Report	60	335	-	395
Firearms Training	5,776	2,251	1,830	6,197
Health	124,850	90,329	130,117	85,062
County Law Enforcement Continuing Education	2,016	445	265	2,196
Motor Vehicle Registration Inspection	12	-	-	12
Clerk's Records Perpetuation	22,133	2,752	-	24,885
Deferral Program	1,118	7,280	5,889	2,509
Election	49,517	34,585	36,489	47,613
County Riverboat Wagering	29,920	29,125	27,722	31,323
Emergency Phone Systems 911	63,355	73,907	125,198	12,064
County Drug Free Community	28,325	14,312	8,243	34,394
Drainage Maintenance	99,894	76,872	71,524	105,242
Emergency Planning & Right To Know	24,151	19,864	20,421	23,594
Highway	365,459	765,650	824,716	306,393
Parks And Recreation	85,150	246	78,244	7,152
Supplemental Juvenile Probation	851	5,361	5,742	470
Supplemental Adult Probation	4,085	23,917	25,765	2,237
4-H Building Maintenance	3,744	9,909	13,615	38
Recorder's Records Perpetuation	38,130	9,373	16,528	30,975
County User Fee	35,776	15,635	15,784	35,627
Local Health Maintenance	17,245	42,465	46,378	13,332
Pre-Trial Diversion	5,548	5,502	5,700	5,350
Guardian Ad Litem	7,994	6,504	2,978	11,520
Plat Book	20,869	2,760	2,587	21,042
County Corrections (Misdemeanant)	9,648	5,152	6,000	8,800
Supplemental Public Defender Services	6,153	36,413	20,080	22,486
Clerk Title Iv-D	22,277	5,225	1,475	26,027
Surveyor's Corner Perpetuation	8,302	2,360	4,765	5,897
Jury Pay	12,696	1,948	2,200	12,444
Cemetery Board Donations	500	-	-	500
Courthouse Renovation Special Edit	589,097	276,377	186,000	679,474
County Rainy Day	776,254	46,682	-	822,936
State Sales Disclosure Fees	-	1,500	1,340	160
Sheriff K-9 Donations	1,121	-	-	1,121
State Excise Tax Allocation	-	229,375	229,375	-
Community Corrections Project Income	64,268	25,194	13,224	76,238
Property Reassessment	100,110	69,475	50,071	119,514
Sheriff's Commissary	144	38,522	38,582	84
Community Corrections Transition Program	1,080	-	-	1,080
Community Corrections	20,205	116,314	114,525	21,994
Lcc Tobacco Grant	11,375	21,000	19,250	13,125
Excess Levy	-	5,092	-	5,092
Juvenile Intake Center Services	119	398	119	398
Recorder's Identity Security Protection	8,784	3,672	614	11,842
Operation Pullover	253	-	-	253
Reserve Deputy Donations	1,307	1,650	2,127	830
Homeland Security Grant	6	14,622	14,628	-
Adult Offender Interstate Compact	-	38	38	-
911 Wireless Fees	45,417	50,654	42,416	53,655
Prosecutor's Child Support Iv-D	31,312	7,902	3,134	36,080
Probation Administrative Fees	3,680	5,743	6,679	2,744
Redevelopment Commission	27,363	9,841	19,030	18,174
Local Option Highway User Tax	80,845	84,032	68,686	96,191
Sheriff Equipment Donations	200	-	-	200
Local Health Maintenance Tobacco	11,027	12,483	14,898	8,612
State Mosquito Grant	2	-	2	-
Bio-Terrorism Cdc Grant	36	9,707	9,743	-
Public Health Coordinator Grant	8,690	-	-	8,690
Sheriff Special Programs	300	-	-	300
Ged Donations	15	-	-	15
H1N1 Grant	654	21,335	21,982	7

The notes to the financial statement(s) are an integral part of this statement.

UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Wise	2,253	100	1,219	1,134
Health Clinic	3,624	7,524	8,669	2,479
Acs Mammogram	2,432	76	850	1,658
Sheriff's Donations	3,270	1,100	3,838	532
Sheriff Support Donations	52	-	-	52
Courthouse Clock Donations	1,010	-	-	1,010
Prosecutor Arra Incentive	-	2,068	-	2,068
Recorder's Enhanced Access	-	101	-	101
Purdue Assessment	-	1,000	600	400
Cumulative Capital Development	264,021	99,110	100,894	262,237
Cumulative Bridge	365,056	217,773	134,743	448,086
General Drain Improvement	2,667	5,033	1,500	6,200
Economic Development Income Tax	169,008	212,680	216,767	164,921
Sheriff's Pension Trust	531,662	139,282	55,465	615,479
Police Pension	-	11,442	11,442	-
Congressional School Principal	27,117	-	-	27,117
City And Town Court Costs	1,753	3,641	1,753	3,641
Coroner's Continuing Education	40	261	268	33
Congressional School Interest	21,568	301	1,627	20,242
Clerk Of The Circuit Court	136,537	606,272	609,352	133,457
Tax Sale Surplus	3,416	5,290	3,416	5,290
Tax Sale Redemption	13,505	1,294	14,799	-
Surplus Tax	4,774	9,617	6,973	7,418
State Fines And Forfeitures	19,184	23,717	40,684	2,217
Sewer Collections	-	54,558	54,558	-
County Recorder	4,203	36,695	36,761	4,137
County Sheriff	-	118,277	118,148	129
Infraction Judgement	2,015	24,474	24,228	2,261
Inheritance Tax	9,312	229,280	49,637	188,955
Local Ptrc	-	290,468	290,468	-
County Treasurer	162,210	7,610,104	7,629,743	142,571
Sheriff's Inmate Trust	747	36,711	36,926	532
Perf	-	103,056	103,056	-
Federal Withholding	-	138,750	138,750	-
State Withholding	5,223	65,410	65,521	5,112
Credit Union	-	100	100	-
Health Insurance	5,146	367,845	368,265	4,726
Special Death Benefits	75	895	940	30
Cemetery Trust Clearance	2,500	2,566	2,559	2,507
Education Plate Fees	-	281	281	-
Cagit	2,136	26,387	26,450	2,073
Economic Development	-	285,859	285,859	-
Financial Instituion Tax	39,865	78,235	118,100	-
Sheriff 457 (B) Plan	-	4,335	4,335	-
Social Security Medicare	-	272,264	272,264	-
Excise Wheel Tax	190	21,600	21,630	160
Surtax	-	73,473	73,473	-
State Mortgage Fee	63	773	763	73
Child Seat Belt Fines	-	225	225	-
Commercial Vehicle Excise Tax	11,446	28,070	39,516	-
Local Option Tax (Certified Shares)	-	871,396	871,396	-
Riverboat Wagering Tax	-	45,990	45,990	-
Homestead Credit	2,538	-	2,538	-
Garnishment	-	10,709	10,709	-
Hea 1001 Homestead Credit	823	70,027	71,476	(626)
State Share Delinquent Tax And Penalty	-	2,257	2,257	-
Tax Distribution	-	5,436,253	5,436,253	-
Community Care Escrow	3,018	-	-	3,018
Mass Transportation	-	226,824	226,824	-
Arra Mass Transportation	-	271,021	271,021	-
Final 2008 Ptrc Disb	-	4,047	-	4,047
Sheriff's Pension Trust	-	25,109	25,109	-
County Probation	1,880	32,459	31,339	3,000
Totals	<u>\$ 5,339,016</u>	<u>\$ 23,173,004</u>	<u>\$ 22,860,715</u>	<u>\$ 5,651,305</u>

The notes to the financial statement(s) are an integral part of this statement.

UNION COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

UNION COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

UNION COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

UNION COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

UNION COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Union County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/)

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	County General	Local Road And Street	Accident Report	Firearms Training	Health	County Law Enforcement Continuing Education	Motor Vehicle Registration Inspection
Cash and investments - beginning	\$ 568,450	\$ 65,009	\$ 60	\$ 5,776	\$ 124,850	\$ 2,016	\$ 12
Receipts:							
Taxes	1,869,311	-	-	-	78,191	-	-
Licenses and permits	9,634	-	-	-	-	-	-
Intergovernmental	203,345	73,836	-	-	7,462	-	-
Charges for services	156,389	-	335	2,251	-	-	-
Fines and forfeits	47,429	-	-	-	-	445	-
Other receipts	156,180	100,330	-	-	4,676	-	-
Total receipts	<u>2,442,288</u>	<u>174,166</u>	<u>335</u>	<u>2,251</u>	<u>90,329</u>	<u>445</u>	<u>-</u>
Disbursements:							
Personal services	1,512,107	-	-	-	120,299	-	-
Supplies	75,458	126,229	-	-	4,500	-	-
Other services and charges	670,721	-	-	-	5,318	265	-
Capital outlay	20,682	-	-	-	-	-	-
Other disbursements	26,473	100,000	-	1,830	-	-	-
Total disbursements	<u>2,305,441</u>	<u>226,229</u>	<u>-</u>	<u>1,830</u>	<u>130,117</u>	<u>265</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>136,847</u>	<u>(52,063)</u>	<u>335</u>	<u>421</u>	<u>(39,788)</u>	<u>180</u>	<u>-</u>
Cash and investments - ending	<u>\$ 705,297</u>	<u>\$ 12,946</u>	<u>\$ 395</u>	<u>\$ 6,197</u>	<u>\$ 85,062</u>	<u>\$ 2,196</u>	<u>\$ 12</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk's Records Perpetuation	Deferral Program	Election	County Riverboat Wagering	Emergency Phone Systems 911	County Drug Free Community	Drainage Maintenance
Cash and investments - beginning	\$ 22,133	\$ 1,118	\$ 49,517	\$ 29,920	\$ 63,355	\$ 28,325	\$ 99,894
Receipts:							
Taxes	-	-	32,016	-	72,838	-	71,252
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,569	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,752	-	-	-	-	14,312	-
Other receipts	-	7,280	-	29,125	1,069	-	5,620
Total receipts	<u>2,752</u>	<u>7,280</u>	<u>34,585</u>	<u>29,125</u>	<u>73,907</u>	<u>14,312</u>	<u>76,872</u>
Disbursements:							
Personal services	-	-	15,229	-	84,857	1,353	-
Supplies	-	-	1,071	-	1,086	-	-
Other services and charges	-	4,660	19,497	27,722	34,445	5,484	71,524
Capital outlay	-	250	-	-	4,810	1,406	-
Other disbursements	-	979	692	-	-	-	-
Total disbursements	<u>-</u>	<u>5,889</u>	<u>36,489</u>	<u>27,722</u>	<u>125,198</u>	<u>8,243</u>	<u>71,524</u>
Excess (deficiency) of receipts over disbursements	<u>2,752</u>	<u>1,391</u>	<u>(1,904)</u>	<u>1,403</u>	<u>(51,291)</u>	<u>6,069</u>	<u>5,348</u>
Cash and investments - ending	<u>\$ 24,885</u>	<u>\$ 2,509</u>	<u>\$ 47,613</u>	<u>\$ 31,323</u>	<u>\$ 12,064</u>	<u>\$ 34,394</u>	<u>\$ 105,242</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Emergency Planning & Right To Know	Highway	Parks And Recreation	Supplemental Juvenile Probation	Supplemental Adult Probation	4-H Building Maintenance	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 24,151	\$ 365,459	\$ 85,150	\$ 851	\$ 4,085	\$ 3,744	\$ 38,130
Receipts:							
Taxes	-	-	-	-	-	9,235	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,661	737,705	-	-	-	674	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	9,373
Other receipts	1,203	27,945	246	5,361	23,917	-	-
Total receipts	<u>19,864</u>	<u>765,650</u>	<u>246</u>	<u>5,361</u>	<u>23,917</u>	<u>9,909</u>	<u>9,373</u>
Disbursements:							
Personal services	-	458,456	1,884	5,156	22,526	-	65
Supplies	1,655	240,866	-	-	-	-	-
Other services and charges	3,766	125,394	1,750	586	3,239	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,000	-	74,610	-	-	13,615	16,463
Total disbursements	<u>20,421</u>	<u>824,716</u>	<u>78,244</u>	<u>5,742</u>	<u>25,765</u>	<u>13,615</u>	<u>16,528</u>
Excess (deficiency) of receipts over disbursements	<u>(557)</u>	<u>(59,066)</u>	<u>(77,998)</u>	<u>(381)</u>	<u>(1,848)</u>	<u>(3,706)</u>	<u>(7,155)</u>
Cash and investments - ending	<u>\$ 23,594</u>	<u>\$ 306,393</u>	<u>\$ 7,152</u>	<u>\$ 470</u>	<u>\$ 2,237</u>	<u>\$ 38</u>	<u>\$ 30,975</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County User Fee	Local Health Maintenance	Pre-Trial Diversion	Guardian Ad Litem	Plat Book	County Corrections (Misdemeanant)	Supplemental Public Defender Services
Cash and investments - beginning	\$ 35,776	\$ 17,245	\$ 5,548	\$ 7,994	\$ 20,869	\$ 9,648	\$ 6,153
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	12,997
Charges for services	10,422	-	5,502	-	-	-	-
Fines and forfeits	3,869	-	-	-	-	5,152	23,416
Other receipts	1,344	42,465	-	6,504	2,760	-	-
Total receipts	15,635	42,465	5,502	6,504	2,760	5,152	36,413
Disbursements:							
Personal services	-	32,313	5,405	-	2,587	-	-
Supplies	-	2,267	-	-	-	-	-
Other services and charges	15,784	11,798	295	2,978	-	-	20,080
Capital outlay	-	-	-	-	-	6,000	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	15,784	46,378	5,700	2,978	2,587	6,000	20,080
Excess (deficiency) of receipts over disbursements	(149)	(3,913)	(198)	3,526	173	(848)	16,333
Cash and investments - ending	\$ 35,627	\$ 13,332	\$ 5,350	\$ 11,520	\$ 21,042	\$ 8,800	\$ 22,486

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk Title IV-D	Surveyor's Corner Perpetuation	Jury Pay	Cemetery Board Donations	Courthouse Renovation Special Edit	County Rainy Day	State Sales Disclosure Fees
Cash and investments - beginning	\$ 22,277	\$ 8,302	\$ 12,696	\$ 500	\$ 589,097	\$ 776,254	\$ -
Receipts:							
Taxes	-	-	-	-	276,377	35,577	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	5,225	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,500
Other receipts	-	2,360	1,948	-	-	11,105	-
Total receipts	<u>5,225</u>	<u>2,360</u>	<u>1,948</u>	<u>-</u>	<u>276,377</u>	<u>46,682</u>	<u>1,500</u>
Disbursements:							
Personal services	-	4,254	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	511	-	-	186,000	-	-
Capital outlay	-	-	2,200	-	-	-	-
Other disbursements	1,475	-	-	-	-	-	1,340
Total disbursements	<u>1,475</u>	<u>4,765</u>	<u>2,200</u>	<u>-</u>	<u>186,000</u>	<u>-</u>	<u>1,340</u>
Excess (deficiency) of receipts over disbursements	<u>3,750</u>	<u>(2,405)</u>	<u>(252)</u>	<u>-</u>	<u>90,377</u>	<u>46,682</u>	<u>160</u>
Cash and investments - ending	<u>\$ 26,027</u>	<u>\$ 5,897</u>	<u>\$ 12,444</u>	<u>\$ 500</u>	<u>\$ 679,474</u>	<u>\$ 822,936</u>	<u>\$ 160</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff K-9 Donations	State Excise Tax Allocation	Community Corrections Project Income	Property Reassessment	Sheriff's Commissary	Community Corrections Transition Program	Community Corrections
Cash and investments - beginning	\$ 1,121	\$ -	\$ 64,268	\$ 100,110	\$ 144	\$ 1,080	\$ 20,205
Receipts:							
Taxes	-	229,375	-	64,030	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	5,445	-	-	116,314
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	25,194	-	-	-	-
Other receipts	-	-	-	-	38,522	-	-
Total receipts	-	229,375	25,194	69,475	38,522	-	116,314
Disbursements:							
Personal services	-	-	5,361	1,110	-	-	93,772
Supplies	-	-	608	790	-	-	4,472
Other services and charges	-	-	6,297	48,171	-	-	16,281
Capital outlay	-	-	855	-	-	-	-
Other disbursements	-	229,375	103	-	38,582	-	-
Total disbursements	-	229,375	13,224	50,071	38,582	-	114,525
Excess (deficiency) of receipts over disbursements	-	-	11,970	19,404	(60)	-	1,789
Cash and investments - ending	\$ 1,121	\$ -	\$ 76,238	\$ 119,514	\$ 84	\$ 1,080	\$ 21,994

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	LCC Tobacco Grant	Excess Levy	Juvenile Intake Center Services	Recorder's Identity Security Protection	Operation Pullover	Reserve Deputy Donations	Homeland Security Grant
Cash and investments - beginning	\$ 11,375	\$ -	\$ 119	\$ 8,784	\$ 253	\$ 1,307	\$ 6
Receipts:							
Taxes	-	5,092	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	21,000	-	-	-	-	-	14,622
Charges for services	-	-	-	3,672	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	398	-	-	1,650	-
<b>Total receipts</b>	<b>21,000</b>	<b>5,092</b>	<b>398</b>	<b>3,672</b>	<b>-</b>	<b>1,650</b>	<b>14,622</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	19,250	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	119	614	-	2,127	14,628
<b>Total disbursements</b>	<b>19,250</b>	<b>-</b>	<b>119</b>	<b>614</b>	<b>-</b>	<b>2,127</b>	<b>14,628</b>
Excess (deficiency) of receipts over disbursements	1,750	5,092	279	3,058	-	(477)	(6)
Cash and investments - ending	<u>\$ 13,125</u>	<u>\$ 5,092</u>	<u>\$ 398</u>	<u>\$ 11,842</u>	<u>\$ 253</u>	<u>\$ 830</u>	<u>\$ -</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Adult Offender Interstate Compact	911 Wireless Fees	Prosecutor's Child Support IV-D	Probation Administrative Fees	Redevelopment Commission	Local Option Highway User Tax	Sheriff Equipment Donations
Cash and investments - beginning	\$ -	\$ 45,417	\$ 31,312	\$ 3,680	\$ 27,363	\$ 80,845	\$ 200
Receipts:							
Taxes	-	14,171	-	-	-	83,664	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	7,902	-	-	-	-
Charges for services	-	36,483	-	-	-	-	-
Fines and forfeits	-	-	-	5,743	-	-	-
Other receipts	38	-	-	-	9,841	368	-
Total receipts	38	50,654	7,902	5,743	9,841	84,032	-
Disbursements:							
Personal services	-	42,416	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	19,030	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	38	-	3,134	6,679	-	68,686	-
Total disbursements	38	42,416	3,134	6,679	19,030	68,686	-
Excess (deficiency) of receipts over disbursements	-	8,238	4,768	(936)	(9,189)	15,346	-
Cash and investments - ending	\$ -	\$ 53,655	\$ 36,080	\$ 2,744	\$ 18,174	\$ 96,191	\$ 200

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Health Maintenance Tobacco	State Mosquito Grant	Bio-Terrorism CDC Grant	Public Health Coordinator Grant	Sheriff Special Programs	GED Donations	H1N1 Grant
Cash and investments - beginning	\$ 11,027	\$ 2	\$ 36	\$ 8,690	\$ 300	\$ 15	\$ 654
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	9,707	-	-	-	21,335
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,483	-	-	-	-	-	-
Total receipts	12,483	-	9,707	-	-	-	21,335
Disbursements:							
Personal services	11,637	-	-	-	-	-	2,637
Supplies	-	-	3,987	-	-	-	1,901
Other services and charges	2,163	-	475	-	-	-	-
Capital outlay	1,098	-	5,281	-	-	-	17,444
Other disbursements	-	2	-	-	-	-	-
Total disbursements	14,898	2	9,743	-	-	-	21,982
Excess (deficiency) of receipts over disbursements	(2,415)	(2)	(36)	-	-	-	(647)
Cash and investments - ending	\$ 8,612	\$ -	\$ -	\$ 8,690	\$ 300	\$ 15	\$ 7

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	WISE	Health Clinic	ACS Mammogram	Sheriff's Donations	Sheriff Support Donations	Courthouse Clock Donations	Prosecutor ARRA Incentive
Cash and investments - beginning	\$ 2,253	\$ 3,624	\$ 2,432	\$ 3,270	\$ 52	\$ 1,010	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	100	-	-	-	-	-	2,068
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,524	76	1,100	-	-	-
Total receipts	<u>100</u>	<u>7,524</u>	<u>76</u>	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>2,068</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	354	-	-	-	-	-	-
Other services and charges	865	-	-	-	-	-	-
Capital outlay	-	-	-	3,838	-	-	-
Other disbursements	-	8,669	850	-	-	-	-
Total disbursements	<u>1,219</u>	<u>8,669</u>	<u>850</u>	<u>3,838</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,119)</u>	<u>(1,145)</u>	<u>(774)</u>	<u>(2,738)</u>	<u>-</u>	<u>-</u>	<u>2,068</u>
Cash and investments - ending	<u>\$ 1,134</u>	<u>\$ 2,479</u>	<u>\$ 1,658</u>	<u>\$ 532</u>	<u>\$ 52</u>	<u>\$ 1,010</u>	<u>\$ 2,068</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Recorder's Enhanced Access	Purdue Assessment	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Economic Development Income Tax	Sheriff's Pension Trust
Cash and investments - beginning	\$ -	\$ -	\$ 264,021	\$ 365,056	\$ 2,667	\$ 169,008	\$ 531,662
Receipts:							
Taxes	-	-	59,105	107,128	5,033	212,680	139,282
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	101	1,000	5,047	9,152	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	34,958	101,493	-	-	-
<b>Total receipts</b>	<b>101</b>	<b>1,000</b>	<b>99,110</b>	<b>217,773</b>	<b>5,033</b>	<b>212,680</b>	<b>139,282</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	20,345	-	-	-
Other services and charges	-	-	100,894	14,398	1,500	180,819	-
Capital outlay	-	-	-	-	-	35,948	-
Other disbursements	-	600	-	100,000	-	-	55,465
<b>Total disbursements</b>	<b>-</b>	<b>600</b>	<b>100,894</b>	<b>134,743</b>	<b>1,500</b>	<b>216,767</b>	<b>55,465</b>
Excess (deficiency) of receipts over disbursements	101	400	(1,784)	83,030	3,533	(4,087)	83,817
Cash and investments - ending	<u>\$ 101</u>	<u>\$ 400</u>	<u>\$ 262,237</u>	<u>\$ 448,086</u>	<u>\$ 6,200</u>	<u>\$ 164,921</u>	<u>\$ 615,479</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Police Pension	Congressional School Principal	City And Town Court Costs	Coroner's Continuing Education	Congressional School Interest	Clerk Of The Circuit Court	Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 27,117	\$ 1,753	\$ 40	\$ 21,568	\$ 136,537	\$ 3,416
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,442	-	3,641	261	301	606,272	5,290
Total receipts	11,442	-	3,641	261	301	606,272	5,290
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,442	-	1,753	268	1,627	609,352	3,416
Total disbursements	11,442	-	1,753	268	1,627	609,352	3,416
Excess (deficiency) of receipts over disbursements	-	-	1,888	(7)	(1,326)	(3,080)	1,874
Cash and investments - ending	\$ -	\$ 27,117	\$ 3,641	\$ 33	\$ 20,242	\$ 133,457	\$ 5,290

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Sewer Collections	County Recorder	County Sheriff	Infraction Judgement
Cash and investments - beginning	\$ 13,505	\$ 4,774	\$ 19,184	\$ -	\$ 4,203	\$ -	\$ 2,015
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,294	9,617	23,717	54,558	36,695	118,277	24,474
Total receipts	<u>1,294</u>	<u>9,617</u>	<u>23,717</u>	<u>54,558</u>	<u>36,695</u>	<u>118,277</u>	<u>24,474</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,799	6,973	40,684	54,558	36,761	118,148	24,228
Total disbursements	<u>14,799</u>	<u>6,973</u>	<u>40,684</u>	<u>54,558</u>	<u>36,761</u>	<u>118,148</u>	<u>24,228</u>
Excess (deficiency) of receipts over disbursements	<u>(13,505)</u>	<u>2,644</u>	<u>(16,967)</u>	<u>-</u>	<u>(66)</u>	<u>129</u>	<u>246</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,418</u>	<u>\$ 2,217</u>	<u>\$ -</u>	<u>\$ 4,137</u>	<u>\$ 129</u>	<u>\$ 2,261</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Inheritance Tax	Local PTRC	County Treasurer	Sheriff's Inmate Trust	PERF	Federal Withholding
Cash and investments - beginning	\$ 9,312	\$ -	\$ 162,210	\$ 747	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>229,280</u>	<u>290,468</u>	<u>7,610,104</u>	<u>36,711</u>	<u>103,056</u>	<u>138,750</u>
Total receipts	<u>229,280</u>	<u>290,468</u>	<u>7,610,104</u>	<u>36,711</u>	<u>103,056</u>	<u>138,750</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>49,637</u>	<u>290,468</u>	<u>7,629,743</u>	<u>36,926</u>	<u>103,056</u>	<u>138,750</u>
Total disbursements	<u>49,637</u>	<u>290,468</u>	<u>7,629,743</u>	<u>36,926</u>	<u>103,056</u>	<u>138,750</u>
Excess (deficiency) of receipts over disbursements	<u>179,643</u>	<u>-</u>	<u>(19,639)</u>	<u>(215)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 188,955</u>	<u>\$ -</u>	<u>\$ 142,571</u>	<u>\$ 532</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	State Withholding	Credit Union	Health Insurance	Special Death Benefits	Cemetery Trust Clearance	Education Plate Fees
Cash and investments - beginning	\$ 5,223	\$ -	\$ 5,146	\$ 75	\$ 2,500	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,410	100	367,845	895	2,566	281
Total receipts	65,410	100	367,845	895	2,566	281
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	65,521	100	368,265	940	2,559	281
Total disbursements	65,521	100	368,265	940	2,559	281
Excess (deficiency) of receipts over disbursements	(111)	-	(420)	(45)	7	-
Cash and investments - ending	\$ 5,112	\$ -	\$ 4,726	\$ 30	\$ 2,507	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cagit	Economic Development	Financial Instiution Tax	Sheriff 457 (B) Plan	Social Security Medicare	Excise Wheel Tax
Cash and investments - beginning	\$ 2,136	\$ -	\$ 39,865	\$ -	\$ -	\$ 190
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>26,387</u>	<u>285,859</u>	<u>78,235</u>	<u>4,335</u>	<u>272,264</u>	<u>21,600</u>
Total receipts	<u>26,387</u>	<u>285,859</u>	<u>78,235</u>	<u>4,335</u>	<u>272,264</u>	<u>21,600</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>26,450</u>	<u>285,859</u>	<u>118,100</u>	<u>4,335</u>	<u>272,264</u>	<u>21,630</u>
Total disbursements	<u>26,450</u>	<u>285,859</u>	<u>118,100</u>	<u>4,335</u>	<u>272,264</u>	<u>21,630</u>
Excess (deficiency) of receipts over disbursements	<u>(63)</u>	<u>-</u>	<u>(39,865)</u>	<u>-</u>	<u>-</u>	<u>(30)</u>
Cash and investments - ending	<u>\$ 2,073</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Surtax	State Mortgage Fee	Child Seat Belt Fines	Commercial Vehicle Excise Tax	Local Option Tax (Certified Shares)	Riverboat Wagering Tax
Cash and investments - beginning	\$ -	\$ 63	\$ -	\$ 11,446	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	73,473	773	225	28,070	871,396	45,990
Total receipts	73,473	773	225	28,070	871,396	45,990
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	73,473	763	225	39,516	871,396	45,990
Total disbursements	73,473	763	225	39,516	871,396	45,990
Excess (deficiency) of receipts over disbursements	-	10	-	(11,446)	-	-
Cash and investments - ending	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Homestead Credit	Garnishment	HEA 1001 Homestead Credit	State Share Delinquent Tax And Penalty	Tax Distribution	Community Care Escrow
Cash and investments - beginning	\$ 2,538	\$ -	\$ 823	\$ -	\$ -	\$ 3,018
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10,709	70,027	2,257	5,436,253	-
Total receipts	-	10,709	70,027	2,257	5,436,253	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,538	10,709	71,476	2,257	5,436,253	-
Total disbursements	2,538	10,709	71,476	2,257	5,436,253	-
Excess (deficiency) of receipts over disbursements	(2,538)	-	(1,449)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (626)	\$ -	\$ -	\$ 3,018

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Mass Transportation	ARRA Mass Transportation	Final 2008 PTRC Disb	Sheriff's Pension Trust	County Probation	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,880	\$ 5,339,016
Receipts:						
Taxes	-	-	-	-	-	3,364,357
Licenses and permits	-	-	-	-	-	9,634
Intergovernmental	-	-	-	-	-	1,276,267
Charges for services	-	-	-	-	32,459	247,513
Fines and forfeits	-	-	-	-	-	139,185
Other receipts	226,824	271,021	25,109	4,047	-	18,136,048
Total receipts	<u>226,824</u>	<u>271,021</u>	<u>25,109</u>	<u>4,047</u>	<u>32,459</u>	<u>23,173,004</u>
Disbursements:						
Personal services	-	-	-	-	-	2,423,424
Supplies	-	-	-	-	-	485,589
Other services and charges	-	-	-	-	-	1,621,960
Capital outlay	-	-	-	-	-	99,812
Other disbursements	226,824	271,021	25,109	-	31,339	18,229,930
Total disbursements	<u>226,824</u>	<u>271,021</u>	<u>25,109</u>	<u>-</u>	<u>31,339</u>	<u>22,860,715</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,047</u>	<u>1,120</u>	<u>312,289</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,047</u>	<u>\$ 3,000</u>	<u>\$ 5,651,305</u>

UNION COUNTY  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2010

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets have been omitted by the unit.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 791,545
Buildings	3,105,288
Machinery and equipment	<u>2,565,345</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 6,462,178</u>

UNION COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Courthouse Renovation	\$ 2,200,000	\$ 188,000
Gradall Equipment	<u>34,338</u>	<u>35,948</u>
Total governmental activities debt	<u><u>2,234,338</u></u>	<u><u>223,948</u></u>

UNION COUNTY  
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Commissioners

UNION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2011, with Paul Wiwi, President of the Board of County Commissioners; Alan Alcorn, President of the County Council; and Gene Sanford, Auditor. Our examination disclosed no material items that warrant comment at this time.