

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

UNION COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/28/2012

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SCHEDULE OF OFFICIALS

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have examined the accompanying financial statement of Union County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 statement 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 statement 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 statement 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, 2011, on the basis of accounting described in Note 1.

Included in the financial statement 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 statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Commissioners, and others within the entity 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

September 17, 2012

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FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

UNION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11		Receipts	Disbursements	Cash and Investments 12-31-11	
COUNTY GENERAL	\$ 705,296	\$ 2,448,360	\$ 2,379,142	\$ 774,514		
HIGHWAY	306,393	743,815	798,776	251,432		
LOCAL ROAD & STREET	12,946	71,735	24,434	60,247		
ACCIDENT REPORT	395	300	603	92		
FIREARMS TRAINING	6,197	2,520	330	8,387		
PARKS & RECREATION	7,152	21,553	2,180	26,525		
CLECE#2 FUND	2,196	881	208	2,869		
MOTOR VEHICLE INSPECTION REG.	12	-	-	12		
CO RECORDER EN ACCESS FUND	101	141	-	242		
DEFERRAL PROGRAM	2,509	18,542	5,067	15,984		
EMERGENCY PHONE SYSTEMS 911	12,064	54,713	38,824	27,953		
CDFCF COMMUNITY DRUG FREE	34,394	11,341	11,863	33,872		
EMERGENCY PLAN & RIGHT TO KNOW	23,594	19,747	20,556	22,785		
PROS IV-D INCEN POST '99	36,079	13,600	-	49,679		
COUNTY OFFENDER TRANS	-	350	-	350		
COUNTY USER	35,627	21,404	52,585	4,446		
LOCAL HEALTH MAINTENANCE I	13,332	40,214	39,346	14,200		
PRE-TRIAL DIVERSION	5,350	12,430	6,514	11,266		
PLAT BOOK	21,042	2,211	2,883	20,370		
MISDEMEANOR CO. CORRECTION	8,801	5,152	2,500	11,453		
SUPPLEMENT PUBLIC DEFENDER	22,486	30,349	33,307	19,528		
CLERK IV-D INCENTIVE POST '99	26,027	9,040	-	35,067		
JURY PAY FUND	12,443	2,512	3,563	11,392		
COUNTY RAINY DAY FUND	822,935	578	271,643	551,870		
COMMUNITY CORRECTION GRANT	21,994	116,313	121,886	16,421		
LOCAL HEALTH MAINTENANCE III	8,612	12,559	10,431	10,740		
EXCESS LEVY FUND	5,092	-	5,092	-		
REC IDENTITY SECURITY PROTECTION	11,842	2,262	494	13,610		
911 WIRELESS FEES	53,655	61,967	96,787	18,835		
COUNTY EDIT	164,921	210,277	252,878	122,320		
COMM TRANS PROGRAM	1,080	450	-	1,530		
GUARD-AT-LITEM CASA	11,520	4,802	4,802	11,520		
CUM REASSESSMENT 2006	119,514	-	37,176	82,338		
CUM REASSESSMENT 2015	-	61,957	-	61,957		
ARRA PROS IV-D INCENTIVE	2,068	-	-	2,068		
CEOT	-	362	-	362		
CUMULATIVE CAPITAL DEVELOPMENT	262,236	60,079	127,328	194,987		
CUMULATIVE BRIDGE	448,086	129,420	56,620	520,886		
DRAIN IMPROVEMENT	6,200	5,500	1,000	10,700		
COURTHOUSE SPECIAL CAGIT	679,474	257,253	248,325	688,402		
ELECTION	47,613	4,923	7,234	45,302		
CONGRESSION SCHOOL PRINCIPAL	27,117	-	-	27,117		
CITY & TOWNS COURT COSTS	3,641	4,008	6,014	1,635		
CONGRESSIONAL SCHOOL INTEREST	20,242	472	543	20,171		
TAX SALE SURPLUS	5,290	630	1,168	4,752		
TAX SALE REDEMPTION	-	41,735	41,735	-		
SURPLUS TAX	7,417	12,528	7,576	12,369		
STATE FINES & FORFEITURES	2,217	23,416	20,774	4,859		
STATE SALES DISCLOSURES	160	1,265	1,230	195		
SEWER COLLECTIONS	-	31,442	31,442	-		
OVERWEIGHT VEHICLE FINES	-	2,710	2,710	-		
INHERITANCE TAX	188,955	262,323	450,386	892		
SPECIAL DEATH BENEFITS	30	930	853	107		
EDUCATIONAL PLATE DISTRIBUTION	-	244	225	19		
LOCAL OPTION (CERT-SHARES) TAX	-	771,759	771,759	-		
FINANCIAL INSTITUTION TAX	-	76,774	76,774	-		
SHERIFF PENSION HOLDING	4,047	3,106	4,060	3,093		
EXCISE WHEEL TAX	160	67,208	67,368	-		
SURTAX	-	175,938	175,938	-		
STATE MORTGAGE FEE FUND	73	740	702	111		
CHILDS SEAT BELT FINES	-	250	250	-		
COUNTY RIVERBOAT WAGERING	31,323	29,125	28,372	32,076		

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
HEA 1001 HOME STEAD CREDIT FUN	(626)	-	-	(626)
LOCAL PTR CREDIT TAX	-	257,253	257,253	-
LOHUT	96,191	213,903	270,653	39,441
CLERK OF CIRCUIT COURT	133,457	559,157	531,863	160,751
COUNTY RECORDER	4,137	33,447	34,813	2,771
REDEVELOPMENT COMMISSION	18,174	14,296	1,662	30,808
COUNTY TREASURER	142,571	7,607,368	7,604,348	145,591
SHERIFF PENSION TRUST	615,479	56,930	50,509	621,900
SHERIFF CASH BOOK	129	356,977	355,906	1,200
SHERIFF COMMISSARY FUND	84	29,256	29,066	274
SHERIFF INMATE TRUST	532	27,872	29,498	(1,094)
SURVEYOR'S CORNER PERPETUATION	5,897	2,330	3,434	4,793
RECORDER'S PERPETUATION	30,974	9,645	7,757	32,862
CLERK'S PERPETUATION	24,885	3,382	-	28,267
JUVENILE PROBATION USER	470	3,019	99	3,390
ADULT PROBATION USER	2,237	22,880	23,367	1,750
JUVENILE INTAKE CENTER SERVICE	398	467	355	510
ADLT OFFENDER INTERSTATE COMPA	-	688	625	63
PROBATION ADMINISTRATIVE FEES	2,744	4,071	-	6,815
INFRACTION JUDGEMENT	2,262	27,677	28,569	1,370
SHERIFF EQUIPMENT DONATIONS	200	-	-	200
HEALTH	85,062	136,398	142,506	78,954
PURDUE ASSESSMENT	400	-	145	255
IMMUNIZATION GRANT	-	5,392	5,392	-
H1N1	7	50,399	50,406	-
BIO-TERRORISM CDC GRANT	-	9,203	11,964	(2,761)
PHC GRANT	8,690	-	-	8,690
WISE	1,134	-	1,134	-
HEALTH CLINIC FUND	2,479	-	2,479	-
ACS MAMMOGRAM	1,658	-	1,658	-
MRC GRANT	-	1,695	1,695	-
NACCHO	-	5,000	925	4,075
TOWNSHIP POOR RELIEF	-	9,537	9,537	-
STATE EXCISE TAX ALLOCATION	-	224,217	224,217	-
STATE SHARE DELINQ TAX & PEN	-	4,192	4,192	-
DRAIN MAINTENANCE	105,243	75,220	48,673	131,790
RESERVE DEPUTY DONATION FUND	830	500	439	891
CORONER'S CONTINUED EDUCATION	33	371	315	89
GENERAL TOWNSHIP TAX	-	28,568	28,568	-
FIRE TOWNSHIP TAX	-	88,818	88,818	-
SCHOOL DEBT SERVICE TAX	-	1,796,719	1,796,719	-
SCHOOL CAPITAL PROJECT TAX	-	1,380,712	1,380,712	-
SCHOOL TRANSPORTATION TAX	-	655,715	655,715	-
SCHOOL BUS REPLACEMENT	-	166,094	166,094	-
SCHOOL RETIREMENT DEBT SERVICE	-	122,173	122,173	-
CORPORATION GENERAL TAX	-	464,357	464,357	-
CORPORATION FIRE TAX	-	7,167	7,167	-
CORPORATION CUM BLDG TAX	-	13,326	13,326	-
CORPORATION MVH TAX	-	96,096	96,096	-
LIBRARY GENERAL	-	286,720	286,720	-
LIBRARY DEBT SERVICE	-	143,824	143,824	-
COMMERCIAL VEHICLE EXCISE TAX	-	28,521	28,521	-
AGENCY RIVERBOAT WAGERING TAX	-	45,990	45,990	-
GED DONATIONS	15	-	-	15
4-H BUILDING MAINTENANCE	38	10,326	10,364	-
SHERIFF DONATION FUND	532	85	-	617
SHERIFF K-9 DONATIONS	1,121	-	-	1,121
SHERIFF SPECIAL GRANT/PROGRAMS	300	-	-	300
PROJECT INCOME (CORRECTION)	76,238	17,876	17,480	76,634
UC SHERIFF SUPPORT DONATIONS	52	171	-	223
CEMETERY TRUST CLEARANCE	2,507	50	20	2,537
UC CEMETERY BOARD DONATION	500	-	-	500

The notes to the financial statement 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, 2011
 (Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COURT HOUSE CLOCK GRANT	1,010	-	-	1,010
LCC TOBACCO GRANT	13,125	-	13,125	-
COMMUNITY CARE ESCROW	3,018	-	-	3,018
OPERATION PULL OVER	253	-	-	253
HEALTH INSURANCE	4,726	500,528	498,550	6,704
IN SHERIFF 457 (B) PLAN	-	4,918	4,918	-
FEDERAL WITHHOLDING TAXES	-	164,029	164,029	-
SOCIAL SECURITY/MEDICARE	-	232,128	232,128	-
CAGIT	2,073	25,828	25,875	2,026
PERF	-	114,881	114,881	-
SHERIFF PENSION	-	11,457	11,457	-
STATE WITHHOLDING TAXES	5,112	61,751	62,133	4,730
GARNISHMENT	-	14,720	14,720	-
MASS TRANSPORTATION	-	208,397	208,397	-
ARRA MASS TRANS	-	16,519	16,519	-
COUNTY IV-D INCENTIVE	-	9,040	-	9,040
AGENCY ECONOMIC DEVELOPMENT	-	258,235	258,235	-
 Totals	 \$ 5,648,301	 \$ 22,694,696	 \$ 23,067,341	 \$ 5,275,656

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT

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 presents the financial information for the County.

B. Basis of Accounting

The financial statement is 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 statement. The aggregate receipts include 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.

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,

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

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 statement. The aggregate disbursements include 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.

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

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011

	COUNTY GENERAL	HIGHWAY	LOCAL ROAD & STREET	ACCIDENT REPORT	FIREARMS TRAINING	PARKS & RECREATION	CLECE#2 FUND
Cash and investments - beginning	\$ 705,296	\$ 306,393	\$ 12,946	\$ 395	\$ 6,197	\$ 7,152	\$ 2,196
Receipts:							
Taxes	1,850,482	-	-	-	-	20,044	-
Licenses and permits	11,957	-	-	-	2,520	-	-
Intergovernmental	119,415	710,877	71,735	-	-	1,509	-
Charges for services	218,072	-	-	300	-	-	-
Fines and forfeits	49,428	-	-	-	-	-	881
Other receipts	199,006	32,938	-	-	-	-	-
Total receipts	2,448,360	743,815	71,735	300	2,520	21,553	881
Disbursements:							
Personal services	1,615,572	450,739	-	-	-	1,771	-
Supplies	87,061	242,617	24,434	-	-	140	-
Other services and charges	562,588	105,309	-	-	-	269	208
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	43,107	111	-	-	-	-	-
Other disbursements	70,814	-	-	603	330	-	-
Total disbursements	2,379,142	798,776	24,434	603	330	2,180	208
Excess (deficiency) of receipts over disbursements	69,218	(54,961)	47,301	(303)	2,190	19,373	673
Cash and investments - ending	\$ 774,514	\$ 251,432	\$ 60,247	\$ 92	\$ 8,387	\$ 26,525	\$ 2,869

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	MOTOR VEHICLE INSPECTION REG.	CO RECORDERS EN ACCESS FUND	DEFERRAL PROGRAM	EMERGENCY PHONE SYSTEMS 911	CDFCF COMMUNITY DRUG FREE	EMERGENCY PLAN & RIGHT TO KNOW	PROS IV-D INCEN POST '99
Cash and investments - beginning	\$ 12	\$ 101	\$ 2,509	\$ 12,064	\$ 34,394	\$ 23,594	\$ 36,079
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	17,861	13,600
Charges for services	-	141	-	50,373	-	-	-
Fines and forfeits	-	-	9,792	-	11,341	-	-
Other receipts	-	-	8,750	4,340	-	1,886	-
Total receipts	-	141	18,542	54,713	11,341	19,747	13,600
Disbursements:							
Personal services	-	-	-	-	3,180	-	-
Supplies	-	-	98	814	537	954	-
Other services and charges	-	-	2,060	37,968	7,046	3,828	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,909	42	1,100	774	-
Other disbursements	-	-	-	-	-	15,000	-
Total disbursements	-	-	5,067	38,824	11,863	20,556	-
Excess (deficiency) of receipts over disbursements	-	141	13,475	15,889	(522)	(809)	13,600
Cash and investments - ending	\$ 12	\$ 242	\$ 15,984	\$ 27,953	\$ 33,872	\$ 22,785	\$ 49,679

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	COUNTY OFFENDER TRANS	COUNTY USER	LOCAL HEALTH MAINTENANCE I	PRE-TRIAL DIVERSION	PLAT BOOK	MISDEMEANOR CO. CORRECTION	SUPPLEMENT PUBLIC DEFENDER
Cash and investments - beginning	\$ -	\$ 35,627	\$ 13,332	\$ 5,350	\$ 21,042	\$ 8,801	\$ 22,486
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	34,469	-	-	-	-
Charges for services	-	-	5,745	-	2,211	5,152	6,931
Fines and forfeits	350	21,404	-	3,680	-	-	23,418
Other receipts	-	-	-	8,750	-	-	-
Total receipts	350	21,404	40,214	12,430	2,211	5,152	30,349
Disbursements:							
Personal services	-	-	33,279	4,793	2,883	-	-
Supplies	-	-	6,067	-	-	-	-
Other services and charges	-	17,585	-	1,721	-	-	33,307
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,500	-
Other disbursements	-	35,000	-	-	-	-	-
Total disbursements	-	52,585	39,346	6,514	2,883	2,500	33,307
Excess (deficiency) of receipts over disbursements	350	(31,181)	868	5,916	(672)	2,652	(2,958)
Cash and investments - ending	\$ 350	\$ 4,446	\$ 14,200	\$ 11,266	\$ 20,370	\$ 11,453	\$ 19,528

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CLERK IV-D POST '99	JURY PAY FUND	COUNTY RAINY DAY FUND	COMMUNITY CORRECTION GRANT	LOCAL HEALTH MAINTENANCE III	EXCESS LEVY FUND	REC IDENTITY SECURITY PROTECTION
Cash and investments - beginning	\$ 26,027	\$ 12,443	\$ 822,935	\$ 21,994	\$ 8,612	\$ 5,092	\$ 11,842
Receipts:							
Taxes	-	-	578	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	9,040	-	-	116,313	-	-	-
Charges for services	-	-	-	-	12,482	-	2,262
Fines and forfeits	-	2,512	-	-	-	-	-
Other receipts	-	-	-	-	77	-	-
Total receipts	<u>9,040</u>	<u>2,512</u>	<u>578</u>	<u>116,313</u>	<u>12,559</u>	<u>-</u>	<u>2,262</u>
Disbursements:							
Personal services	-	-	-	94,215	10,431	-	-
Supplies	-	29	-	3,567	-	-	-
Other services and charges	-	3,384	-	11,554	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	150	271,643	-	-	-	-
Other disbursements	-	-	-	12,550	-	5,092	494
Total disbursements	<u>-</u>	<u>3,563</u>	<u>271,643</u>	<u>121,886</u>	<u>10,431</u>	<u>5,092</u>	<u>494</u>
Excess (deficiency) of receipts over disbursements	<u>9,040</u>	<u>(1,051)</u>	<u>(271,065)</u>	<u>(5,573)</u>	<u>2,128</u>	<u>(5,092)</u>	<u>1,768</u>
Cash and investments - ending	<u>\$ 35,067</u>	<u>\$ 11,392</u>	<u>\$ 551,870</u>	<u>\$ 16,421</u>	<u>\$ 10,740</u>	<u>\$ -</u>	<u>\$ 13,610</u>

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	911 WIRELESS FEES	COUNTY EDIT	COMM TRANS PROGRAM	GUARD-AT-LITEM CASA	CUM REASSESSMENT 2006	CUM REASSESSMENT 2015	ARRA PROS IV-D INCENTIVE
Cash and investments - beginning	\$ 53,655	\$ 164,921	\$ 1,080	\$ 11,520	\$ 119,514	\$ -	\$ 2,068
Receipts:							
Taxes	43,782	193,650	-	-	-	57,432	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,802	-	4,525	-
Charges for services	3,819	-	-	-	-	-	-
Fines and forfeits	-	-	450	-	-	-	-
Other receipts	14,366	16,627	-	-	-	-	-
Total receipts	61,967	210,277	450	4,802	-	61,957	-
Disbursements:							
Personal services	96,787	-	-	-	2,527	-	-
Supplies	-	-	-	-	3,119	-	-
Other services and charges	-	174,794	-	4,802	31,530	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	78,084	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	96,787	252,878	-	4,802	37,176	-	-
Excess (deficiency) of receipts over disbursements	(34,820)	(42,601)	450	-	(37,176)	61,957	-
Cash and investments - ending	\$ 18,835	\$ 122,320	\$ 1,530	\$ 11,520	\$ 82,338	\$ 61,957	\$ 2,068

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CEOT	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE BRIDGE	DRAIN IMPROVEMENT	COURTHOUSE SPECIAL CAGIT	ELECTION	CONGRESSION SCHOOL PRINCIPAL
Cash and investments - beginning	\$ -	\$ 262,236	\$ 448,086	\$ 6,200	\$ 679,474	\$ 47,613	\$ 27,117
Receipts:							
Taxes	-	55,691	100,940	-	257,253	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,388	7,953	-	-	-	-
Charges for services	362	-	20,527	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	5,500	-	4,923	-
Total receipts	362	60,079	129,420	5,500	257,253	4,923	-
Disbursements:							
Personal services	-	-	-	-	-	3,886	-
Supplies	-	-	-	-	-	339	-
Other services and charges	-	127,328	56,620	1,000	1,000	2,786	-
Debt service - principal and interest	-	-	-	-	188,000	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	59,325	223	-
Total disbursements	-	127,328	56,620	1,000	248,325	7,234	-
Excess (deficiency) of receipts over disbursements	362	(67,249)	72,800	4,500	8,928	(2,311)	-
Cash and investments - ending	\$ 362	\$ 194,987	\$ 520,886	\$ 10,700	\$ 688,402	\$ 45,302	\$ 27,117

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	CITY & TOWNS COURT COSTS	CONGRESSIONAL SCHOOL INTEREST	TAX SALE SURPLUS	TAX SALE REDEMPTION	SURPLUS TAX	STATE FINES & FORFEITURES	STATE SALES DISCLOSURES
Cash and investments - beginning	\$ 3,641	\$ 20,242	\$ 5,290	\$ -	\$ 7,417	\$ 2,217	\$ 160
Receipts:							
Taxes	-	-	630	-	12,528	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,265
Fines and forfeits	4,008	-	-	-	-	23,416	-
Other receipts	-	472	-	41,735	-	-	-
Total receipts	4,008	472	630	41,735	12,528	23,416	1,265
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,014	543	1,168	41,735	7,576	20,774	1,230
Total disbursements	6,014	543	1,168	41,735	7,576	20,774	1,230
Excess (deficiency) of receipts over disbursements	(2,006)	(71)	(538)	-	4,952	2,642	35
Cash and investments - ending	\$ 1,635	\$ 20,171	\$ 4,752	\$ -	\$ 12,369	\$ 4,859	\$ 195

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	SEWER COLLECTIONS	OVERWEIGHT VEHICLE FINES	INHERITANCE TAX	SPECIAL DEATH BENEFITS	EDUCATIONAL PLATE DISTRIBUTION	LOCAL OPTION (CERT-SHARES) TAX	FINANCIAL INSTITUTION TAX
Cash and investments - beginning	\$ -	\$ -	\$ 188,955	\$ 30	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	262,323	-	244	771,759	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	76,774
Charges for services	31,442	-	-	-	-	-	-
Fines and forfeits	-	2,710	-	930	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>31,442</u>	<u>2,710</u>	<u>262,323</u>	<u>930</u>	<u>244</u>	<u>771,759</u>	<u>76,774</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>31,442</u>	<u>2,710</u>	<u>450,386</u>	<u>853</u>	<u>225</u>	<u>771,759</u>	<u>76,774</u>
Total disbursements	<u>31,442</u>	<u>2,710</u>	<u>450,386</u>	<u>853</u>	<u>225</u>	<u>771,759</u>	<u>76,774</u>
Excess (deficiency) of receipts over disbursements	-	-	(188,063)	77	19	-	-
Cash and investments - ending	\$ -	\$ -	\$ 892	\$ 107	\$ 19	\$ -	\$ -

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	SHERIFF PENSION HOLDING	EXCISE WHEEL TAX	SURTAX	STATE MORTGAGE FEE FUND	CHILDS SEAT BELT FINES	COUNTY RIVERBOAT WAGERING	HEA 1001 HOME STEAD CREDIT FUN
Cash and investments - beginning	\$ 4,047	\$ 160	\$ -	\$ 73	\$ -	\$ 31,323	\$ (626)
Receipts:							
Taxes	-	67,208	175,938	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	29,125	-
Charges for services	-	-	-	740	-	-	-
Fines and forfeits	3,106	-	-	-	250	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	3,106	67,208	175,938	740	250	29,125	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	28,372	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,060	67,368	175,938	702	250	-	-
Total disbursements	4,060	67,368	175,938	702	250	28,372	-
Excess (deficiency) of receipts over disbursements	(954)	(160)	-	38	-	753	-
Cash and investments - ending	\$ 3,093	\$ -	\$ -	\$ 111	\$ -	\$ 32,076	\$ (626)

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	LOCAL PTR CREDIT TAX	LOHUT	CLERK OF CIRCUIT COURT	COUNTY RECORDER	REDEVELOPMENT COMMISSION	COUNTY TREASURER	SHERIFF PENSION TRUST
Cash and investments - beginning	\$ -	\$ 96,191	\$ 133,457	\$ 4,137	\$ 18,174	\$ 142,571	\$ 615,479
Receipts:							
Taxes	257,253	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	213,903	-	33,447	14,296	7,607,368	-
Fines and forfeits	-	-	559,157	-	-	-	-
Other receipts	-	-	-	-	-	-	56,930
Total receipts	257,253	213,903	559,157	33,447	14,296	7,607,368	56,930
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	90	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	257,253	270,653	531,863	34,813	1,572	7,604,348	50,509
Total disbursements	257,253	270,653	531,863	34,813	1,662	7,604,348	50,509
Excess (deficiency) of receipts over disbursements	-	(56,750)	27,294	(1,366)	12,634	3,020	6,421
Cash and investments - ending	\$ -	\$ 39,441	\$ 160,751	\$ 2,771	\$ 30,808	\$ 145,591	\$ 621,900

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	SHERIFF CASH BOOK	SHERIFF COMMISSARY FUND	SHERIFF INMATE TRUST	SURVEYOR'S CORNER PERPETUATION	RECORDER'S PERPETUATION	CLERK'S PERPETUATION	JUVENILE PROBATION USER
Cash and investments - beginning	\$ 129	\$ 84	\$ 532	\$ 5,897	\$ 30,974	\$ 24,885	\$ 470
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	356,977	29,256	27,872	-	9,645	-	-
Fines and forfeits	-	-	-	-	-	3,382	3,019
Other receipts	-	-	-	2,330	-	-	-
Total receipts	356,977	29,256	27,872	2,330	9,645	3,382	3,019
Disbursements:							
Personal services	-	-	-	2,290	-	-	15
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,144	-	-	84
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	355,906	29,066	29,498	-	7,757	-	-
Total disbursements	355,906	29,066	29,498	3,434	7,757	-	99
Excess (deficiency) of receipts over disbursements	1,071	190	(1,626)	(1,104)	1,888	3,382	2,920
Cash and investments - ending	\$ 1,200	\$ 274	\$ (1,094)	\$ 4,793	\$ 32,862	\$ 28,267	\$ 3,390

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	ADULT PROBATION USER	JUVENILE INTAKE CENTER SERVICE	ADLT OFFENDER INTERSTATE COMPA	PROBATION ADMINISTRATIVE FEES	INFRACTION JUDGEMENT	SHERIFF EQUIPMENT DONATIONS	HEALTH
Cash and investments - beginning	\$ 2,237	\$ 398	\$ -	\$ 2,744	\$ 2,262	\$ 200	\$ 85,062
Receipts:							
Taxes	-	-	-	-	-	-	109,932
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	8,661
Charges for services	-	-	-	-	-	-	17,805
Fines and forfeits	22,880	467	688	4,071	27,677	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	22,880	467	688	4,071	27,677	-	136,398
Disbursements:							
Personal services	21,817	-	-	-	-	-	127,449
Supplies	-	-	-	-	-	-	6,714
Other services and charges	1,245	-	-	-	-	-	8,343
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	305	355	625	-	28,569	-	-
Total disbursements	23,367	355	625	-	28,569	-	142,506
Excess (deficiency) of receipts over disbursements	(487)	112	63	4,071	(892)	-	(6,108)
Cash and investments - ending	\$ 1,750	\$ 510	\$ 63	\$ 6,815	\$ 1,370	\$ 200	\$ 78,954

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PURDUE ASSESSMENT	IMMUNIZATION GRANT	H1N1	BIO-TERRORISM CDC GRANT	PHC GRANT	WISE	HEALTH CLINIC FUND
Cash and investments - beginning	\$ 400	\$ -	\$ 7	\$ -	\$ 8,690	\$ 1,134	\$ 2,479
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,392	-	9,203	-	-	-
Charges for services	-	-	50,399	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	5,392	50,399	9,203	-	-	-
Disbursements:							
Personal services	-	-	8	4,199	-	-	-
Supplies	-	3,582	4,458	2,929	-	-	-
Other services and charges	-	-	-	451	-	80	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,810	45,866	4,385	-	-	-
Other disbursements	145	-	74	-	-	1,054	2,479
Total disbursements	145	5,392	50,406	11,964	-	1,134	2,479
Excess (deficiency) of receipts over disbursements	(145)	-	(7)	(2,761)	-	(1,134)	(2,479)
Cash and investments - ending	\$ 255	\$ -	\$ -	\$ (2,761)	\$ 8,690	\$ -	\$ -

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	ACS MAMMOGRAM	MRC GRANT	NACCHO	TOWNSHIP POOR RELIEF	STATE EXCISE TAX ALLOCATION	STATE SHARE DELINQ TAX & PEN	DRAIN MAINTENANCE
Cash and investments - beginning	\$ 1,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,243
Receipts:							
Taxes	-	-	-	8,873	224,217	4,192	75,220
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	664	-	-	-
Charges for services	-	1,695	5,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	1,695	5,000	9,537	224,217	4,192	75,220
Disbursements:							
Personal services	-	964	860	-	-	-	-
Supplies	-	731	-	-	-	-	-
Other services and charges	-	-	65	-	-	-	48,673
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,658	-	-	9,537	224,217	4,192	-
Total disbursements	1,658	1,695	925	9,537	224,217	4,192	48,673
Excess (deficiency) of receipts over disbursements	(1,658)	-	4,075	-	-	-	26,547
Cash and investments - ending	\$ -	\$ -	\$ 4,075	\$ -	\$ -	\$ -	\$ 131,790

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	RESERVE DEPUTY DONATION FUND	CORONER'S CONTINUED EDUCATION	GENERAL TOWNSHIP TAX	FIRE TOWNSHIP TAX	SCHOOL DEBT SERVICE TAX	SCHOOL CAPITAL PROJECT TAX	SCHOOL TRANSPORTATION TAX
Cash and investments - beginning	\$ 830	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	26,629	83,617	1,684,951	1,294,822	614,925
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,939	5,201	111,768	85,890	40,790
Charges for services	500	371	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	500	371	28,568	88,818	1,796,719	1,380,712	655,715
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	439	315	28,568	88,818	1,796,719	1,380,712	655,715
Total disbursements	439	315	28,568	88,818	1,796,719	1,380,712	655,715
Excess (deficiency) of receipts over disbursements	61	56	-	-	-	-	-
Cash and investments - ending	\$ 891	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SCHOOL BUS REPLACEMENT	SCHOOL RETIREMENT DEBT SERVICE	CORPORATION GENERAL TAX	CORPORATION FIRE TAX	CORPORATION CUM BLDG TAX	CORPORATION MVH TAX	LIBRARY GENERAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	155,762	114,573	427,892	6,603	12,286	88,693	268,884
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,332	7,600	36,465	564	1,040	7,403	17,836
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	166,094	122,173	464,357	7,167	13,326	96,096	286,720
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	166,094	122,173	464,357	7,167	13,326	96,096	286,720
Total disbursements	166,094	122,173	464,357	7,167	13,326	96,096	286,720
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	LIBRARY DEBT SERVICE	COMMERCIAL VEHICLE EXCISE TAX	AGENCY RIVERBOAT WAGERING TAX	GED DONATIONS	4-H BUILDING MAINTENANCE	SHERIFF DONATION FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 15	\$ 38	\$ 532
Receipts:						
Taxes	134,877	-	-	-	9,572	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,947	28,521	45,990	-	754	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	85
Total receipts	143,824	28,521	45,990	-	10,326	85
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	143,824	28,521	45,990	-	10,364	-
Total disbursements	143,824	28,521	45,990	-	10,364	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(38)	85
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 617

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	SHERIFF K-9 DONATIONS	SHERIFF SPECIAL GRANT/PROGRAMS	PROJECT INCOME (CORRECTION)	UC SHERIFF SUPPORT DONATIONS	CEMETERY TRUST CLEARANCE	UC CEMETERY BOARD DONATION
Cash and investments - beginning	\$ 1,121	\$ 300	\$ 76,238	\$ 52	\$ 2,507	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	17,876	-	-	-
Other receipts	-	-	-	171	50	-
Total receipts	-	-	17,876	171	50	-
Disbursements:						
Personal services	-	-	9,215	-	-	-
Supplies	-	-	1,192	-	-	-
Other services and charges	-	-	6,333	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	395	-	-	-
Other disbursements	-	-	345	-	20	-
Total disbursements	-	-	17,480	-	20	-
Excess (deficiency) of receipts over disbursements	-	-	396	171	30	-
Cash and investments - ending	<u>\$ 1,121</u>	<u>\$ 300</u>	<u>\$ 76,634</u>	<u>\$ 223</u>	<u>\$ 2,537</u>	<u>\$ 500</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	COURT HOUSE CLOCK GRANT	LCC TOBACCO GRANT	COMMUNITY CARE ESCROW	OPERATION PULL OVER	HEALTH INSURANCE	IN SHERIFF 457 (B) PLAN
Cash and investments - beginning	\$ 1,010	\$ 13,125	\$ 3,018	\$ 253	\$ 4,726	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	500,528	4,918
Total receipts	-	-	-	-	500,528	4,918
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	13,125	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	498,550	4,918
Total disbursements	-	13,125	-	-	498,550	4,918
Excess (deficiency) of receipts over disbursements	-	(13,125)	-	-	1,978	-
Cash and investments - ending	\$ 1,010	\$ -	\$ 3,018	\$ 253	\$ 6,704	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FEDERAL WITHHOLDING TAXES	SOCIAL SECURITY/MEDICARE	CAGIT	PERF	SHERIFF PENSION	STATE WITHHOLDING TAXES
Cash and investments - beginning	\$ _____ -	\$ _____ -	\$ 2,073	\$ _____ -	\$ _____ -	\$ 5,112
Receipts:						
Taxes	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Licenses and permits	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Intergovernmental	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Charges for services	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Fines and forfeits	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Other receipts	<u>164,029</u>	<u>232,128</u>	<u>25,828</u>	<u>114,881</u>	<u>11,457</u>	<u>61,751</u>
Total receipts	<u>164,029</u>	<u>232,128</u>	<u>25,828</u>	<u>114,881</u>	<u>11,457</u>	<u>61,751</u>
Disbursements:						
Personal services	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Supplies	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Other services and charges	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Debt service - principal and interest	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Capital outlay	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Other disbursements	<u>164,029</u>	<u>232,128</u>	<u>25,875</u>	<u>114,881</u>	<u>11,457</u>	<u>62,133</u>
Total disbursements	<u>164,029</u>	<u>232,128</u>	<u>25,875</u>	<u>114,881</u>	<u>11,457</u>	<u>62,133</u>
Excess (deficiency) of receipts over disbursements	<u>_____ -</u>	<u>_____ -</u>	<u>(47)</u>	<u>_____ -</u>	<u>_____ -</u>	<u>(382)</u>
Cash and investments - ending	<u>_____ -</u>	<u>_____ -</u>	<u>\$ 2,026</u>	<u>_____ -</u>	<u>_____ -</u>	<u>\$ 4,730</u>

UNION COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	<u>GARNISHMENT</u>	<u>MASS TRANSPORTATION</u>	<u>ARRA MASS TRANS</u>	<u>COUNTY IV-D INCENTIVE</u>	<u>AGENCY ECONOMIC DEVELOPMENT</u>	<u>Totals</u>
Cash and investments - beginning	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ 5,648,301
Receipts:						
Taxes	-	-	-	-	258,235	9,732,490
Licenses and permits	-	-	-	-	-	14,477
Intergovernmental	-	208,397	16,519	9,040	-	1,891,302
Charges for services	-	-	-	-	-	8,730,358
Fines and forfeits	-	-	-	-	-	796,893
Other receipts	14,720	-	-	-	-	1,529,176
Total receipts	14,720	208,397	16,519	9,040	258,235	22,694,696
Disbursements:						
Personal services	-	-	-	-	-	2,486,880
Supplies	-	-	-	-	-	389,382
Other services and charges	-	-	-	-	-	1,294,692
Debt service - principal and interest	-	-	-	-	-	188,000
Capital outlay	-	-	-	-	-	452,876
Other disbursements	14,720	208,397	16,519	-	258,235	18,255,511
Total disbursements	14,720	208,397	16,519	-	258,235	23,067,341
Excess (deficiency) of receipts over disbursements	_____ -	_____ -	_____ -	9,040	_____ -	(372,645)
Cash and investments - ending	\$ _____ -	\$ _____ -	\$ _____ -	\$ 9,040	\$ _____ -	\$ 5,275,656

UNION COUNTY
SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Union County Building Corporation	Courthouse Renovation	\$ 188,000	01-01-07	01-01-28
Total of annual lease payments		<u>\$ 188,000</u>		

UNION COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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.

	12-31-11 Ending Balance
Governmental activities:	
Land	\$ 791,545
Buildings	3,154,698
Machinery, equipment and vehicles	<u>2,557,145</u>
Total governmental activities	<u>6,503,388</u>
Total capital assets	<u><u>\$ 6,503,388</u></u>

UNION COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Sheriff
Office of Emergency Communications

UNION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2012, with Gene Sanford, Auditor; Alan Alcorn, President of the County Council; and Paul Wiwi, President of the Board of County Commissioners. Our examination disclosed no material items that warrant comment at this time.