

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

UNION COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
02/20/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-11
Notes to Financial Statements.....	12-17
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-97
Schedule of Leases and Debt .....	98
Schedule of Capital Assets.....	99
Other Reports.....	100

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gene H. Sanford	01-01-11 to 12-31-18
County Treasurer	Bonnie Adams Linda Rosenberger	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Susan Ray Loree Persinger	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Eric Cantrell Dale Dishmond	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Linda Rosenberger Lavinia Brookshire	01-01-11 to 12-31-16 01-01-17 to 12-31-18
President of the Board of County Commissioners	Paul Wiwi	01-01-14 to 12-31-18
President of the County Council	Alan Alcorn Russel Rude Richard Blank	01-01-14 to 01-31-15 02-01-15 to 12-31-16 01-01-17 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF UNION COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of Union County (County), which comprise the financial position and results of operations for the period of January 1, 2014 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules 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 statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

December 20, 2018

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15		
Treasurer - After Settlement Collection	\$ 144,244	\$ 232,968	\$ 144,244	\$ 232,968	\$ 213,874	\$ 232,968	\$ 213,874		
Sheriff - Inmate Trust	1,119	37,685	35,694	3,110	44,132	44,015	3,227		
Clerk - Trust	113,043	442,262	436,427	118,878	369,257	369,789	118,346		
Sheriff Cash Book	(100)	100	-	-	-	-	-		
General	566,854	2,030,037	2,041,170	555,721	2,171,656	2,328,531	398,846		
Accident Report	326	105	-	431	185	276	340		
CAGIT - Special Legislation	831,414	400,093	296,792	934,715	468,791	326,550	1,076,956		
CAGIT County Certified Shares	148,179	566,081	658,248	56,012	603,976	550,442	109,546		
CEDIT County Share	100,758	225,535	204,842	121,451	240,533	253,662	108,322		
City And Town Court Costs	3,938	2,701	3,938	2,701	2,107	-	4,808		
Clerk's Records Perpetuation	35,267	2,244	-	37,511	2,663	3,521	36,653		
Community Corrections	17,940	121,302	128,288	10,954	124,864	121,875	13,943		
Community Transition Program	4,445	810	-	5,255	-	-	5,255		
Congressional School Interest	18,243	194	1,085	17,352	116	-	17,468		
Congressional School Principal	27,117	27,116	27,116	27,117	-	-	27,117		
Sales Disclosure - County Share	3,870	1,330	-	5,200	1,543	-	6,743		
Cumulative Bridge	737,736	119,284	209,941	647,079	246,064	191,525	701,618		
Cumulative Building	5,035	11,655	16,690	-	12,149	12,149	-		
Cumulative Capital Development	81,597	60,956	49,499	93,054	59,651	48,410	104,295		
Drug Free Community	51,434	11,129	14,635	47,928	7,767	10,971	44,724		
Emergency Planning/Right To Know	19,775	2,908	4,356	18,327	11,902	10,382	19,847		
Enhanced Access	978	589	-	1,567	883	-	2,450		
Firearms Training	9,108	2,890	5,664	6,334	1,529	4,179	3,684		
General Drain Improvement	10,700	1,800	-	12,500	-	7,000	5,500		
Health	83,430	184,056	187,965	79,521	256,309	296,382	39,448		
Identification Security Protection	14,627	972	494	15,105	957	994	15,068		
Local Health Maintenance	14,328	47,012	46,962	14,378	37,311	46,941	4,748		
Local Road And Street	86,646	72,692	57,690	101,648	73,197	95,361	79,484		
Misdemeanant	8,366	5,151	-	13,517	4,998	2,000	16,515		
Motor Vehicle Highway	253,102	1,027,184	814,282	466,004	1,028,037	942,058	551,983		
Plat Book	11,706	2,515	4,406	9,815	2,446	4,772	7,489		
Rainy Day	831,266	259,167	278,000	812,433	258,446	250,000	820,879		
Reassessment - 2015	208,010	500	33,776	174,734	250	30,779	144,205		
Riverboat	29,653	27,884	29,167	28,370	27,884	24,691	31,563		
Sheriff's Pension Trust	230	3,064	3,000	294	5,137	5,000	431		
Supplemental Public Defender Services	30,619	39,606	26,539	43,686	48,941	64,661	27,966		
Surplus Tax	13,204	6,668	9,614	10,258	3,040	6,390	6,908		
Surveyor's Corner Perpetuation	3,962	2,295	2,264	3,993	2,105	2,102	3,996		
Tax Sale Fees	4,496	-	-	4,496	-	-	4,496		
Tax Sale Redemption	-	34,451	34,656	(205)	23,087	22,882	-		
Tax Sale Surplus	71,893	81,460	82,513	70,840	99,499	127,334	43,005		
Local Health Department Trust Account	6,219	12,410	16,507	2,122	12,412	14,534	-		
Guardian Ad Litem	11,520	2,143	2,143	11,520	2,238	2,238	11,520		
Election And Registration	50,284	23,621	34,872	39,033	26,506	15,469	50,070		
Auditors Ineligible Deductions	309	-	-	309	-	-	309		



UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14			Cash and Investments 12-31-14			Cash and Investments 12-31-15		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
County Elected Officials Training	2,056	796	418	2,434	759	544	2,649		
Park And Recreation	50,761	12,464	2,074	61,151	900	2,797	59,254		
County Offender Transportation Fund	881	-	-	881	-	-	881		
Statewide 911	72,947	149,766	179,275	43,438	148,775	105,425	86,788		
Adult Probation Administrative	4,247	2,395	4,584	2,058	2,936	-	4,994		
Juvenile Probation User	8,118	1,595	175	9,538	2,136	-	11,674		
Adult Probation User 1	51,663	16,780	2,423	66,020	13,544	1,654	77,910		
Adlt/Ju Offender Interstate	-	775	650	125	395	520	-		
Adult Probation User 2	150	-	-	150	-	-	150		
Intrastate Transfer Fee	-	75	-	75	-	-	75		
Juvenile Intake Center Service	572	59	-	631	-	-	631		
County User	1,565	3,148	2,638	2,075	1,839	1,827	2,087		
Pre-Trial Diversion	11,396	6,120	7,265	10,251	5,680	12,433	3,498		
Deferral Program	27,425	9,300	695	36,030	5,170	9,472	31,728		
CLECE#2 Fund	4,600	468	-	5,068	509	135	5,442		
Jury Pay Fund	7,362	1,507	-	8,869	995	3,406	6,458		
Drain Maintenance	88,493	42,004	51,624	78,873	54,586	53,301	80,158		
Drug Buy Money	-	-	-	-	2,000	2,000	-		
ISDH Primary Health Care	(26,087)	145,667	141,282	(21,702)	51,181	29,479	-		
EMA Radio Donation	-	3,950	-	3,950	-	-	3,950		
Payroll Withholding - Insurance	2,386	475,578	437,284	40,680	529,790	534,061	36,409		
Payroll Withholding - Deferred Compensation	-	5,404	5,404	-	4,822	4,822	-		
Payroll Withholding - Federal	-	198,653	198,653	-	210,152	201,865	8,287		
Payroll Withholding - Fica & Medicare	-	312,512	312,512	-	318,279	306,233	12,046		
Payroll Withholding - Local Tax	2,111	28,528	28,462	2,177	27,659	26,817	3,019		
Payroll Withholding - Perf	-	214,469	214,540	(71)	227,697	218,935	8,691		
Payroll Withholding - Sheriff Pension	-	11,752	11,752	-	11,813	11,813	-		
Payroll Withholding - State	5,298	72,139	71,894	5,543	73,713	70,994	8,262		
Payroll Withholding - Wage Garnishments	-	22,228	22,228	-	19,871	19,871	-		
Settlement	-	5,390,328	5,390,328	-	5,431,391	5,431,391	-		
Wheel Tax / Surtax Combined	66,925	194,878	254,346	7,457	211,287	112,716	106,028		
Wheel Tax	-	57,162	54,275	2,887	55,912	58,799	-		
Sur Tax	-	181,159	167,392	13,767	183,601	197,368	-		
CVET Agency	-	26,839	26,839	-	30,141	30,141	-		
Final Excise Tax Cut Replacement Due State	-	222,238	222,238	-	231,520	231,520	-		
Sewage Collections	-	37,628	37,628	-	26,827	26,827	-		
Financial Institution Tax	-	85,392	85,392	-	90,546	90,546	-		
HEA 1001 State Homestead Credit	(626)	626	-	-	-	-	-		
State Fines And Forfeitures	3,175	19,163	10,921	11,417	9,906	20,384	939		
Overweight Vehicle Fines	-	564	564	-	722	-	722		
Special Death Benefit	71	773	805	39	451	458	32		
Sales Disclosure - State Share	-	1,330	1,330	-	1,543	1,383	160		
Coroners Training & Con'T Education	36	356	326	66	334	362	38		
Mortgage Recording Fees - State Share	65	620	625	60	705	725	40		
Child Restraint Violation Fines	-	75	75	-	25	25	-		

UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15		
Forest Restoration	-	1,370	-	1,370	2,631	4,001	-		
Inheritance Tax	1,265	3,523	4,788	-	-	-	-		
Education Plate Fees Agency	-	113	113	-	113	113	-		
Riverboat Revenue Sharing	-	44,524	44,524	-	44,524	44,524	-		
CAGIT Distribution	-	1,200,374	1,200,374	-	1,275,165	1,275,165	-		
CEDIT Distribution	-	301,678	301,678	-	322,325	322,325	-		
93.563 ARRA Prosecutor IV-D Incentive	1,911	-	1,911	-	-	-	-		
93.563 Title IV-D Incentive	19,716	4,291	-	24,007	3,816	-	27,823		
93.563 Prosecutor IV-D Incentive-Post Oct '99	65,739	6,456	1,510	70,685	5,742	289	76,138		
93.563 Clerk IV-D Incentive-Post Oct '99	28,957	4,291	7,860	25,388	3,817	7,269	21,936		
Amateur Radio Grant	211	2,936	3,147	-	-	-	-		
EMA Equipment Grant	-	2,033	2,033	-	-	-	-		
UC Cancer Prevention	-	6,000	962	5,038	-	2,074	2,964		
UC Heart Health	-	6,000	575	5,425	-	303	5,122		
Mobile Equipment Grant	-	4,952	4,952	-	-	-	-		
Treasurer - Cash Fund	300	-	-	300	-	-	300		
Clerk-Support	3,262	170,987	172,924	1,325	152,970	151,730	2,565		
Sheriff Commissary Fund	5,638	33,247	36,009	2,876	38,149	33,232	7,793		
Sex/Violent Offender Admin-Co	-	-	-	-	225	-	225		
Sex/Violent Offender Admin-State	-	-	-	-	25	20	5		
Recorders Perp	27,499	10,003	11,167	26,335	9,589	4,231	31,693		
Infraction Judgement	1,585	22,602	22,596	1,591	10,836	11,785	642		
CRI Grant (Cities Readiness Initiative)	-	-	-	-	4,913	4,913	-		
Ebola - Grant	-	-	-	-	7,410	6,489	921		
Bio-Terrorism CDC Grant	(7,208)	14,832	13,864	(6,240)	13,808	10,810	(3,242)		
PHC Grant	8,690	-	-	8,690	-	-	8,690		
ACS Mammogram	3,440	7,103	8,369	2,174	3,900	4,454	1,620		
MRC Grant	-	6,169	6,169	-	3,015	4,028	(1,013)		
NACCHO Grant	4,012	3,501	4,883	2,630	3,500	3,475	2,655		
In Dept Vet Affair Equip Grant	-	555	555	-	-	-	-		
Project Income	69,515	17,188	27,207	59,496	23,139	29,213	53,422		
ARRA Mass Trans	-	33,830	33,830	-	-	-	-		
Cemetery Trust Clearance	2,519	2,518	2,531	2,506	-	-	2,506		
Sheriff K-9 Donations	1,051	-	-	1,051	-	-	1,051		
Reserve Dep Donation	866	610	45	1,431	5,482	2,313	4,600		
Sheriff Donation Fund	1,002	-	-	1,002	-	-	1,002		
UC Sheriff Support Donations	223	-	-	223	-	-	223		
Mass Transportation	-	237,711	237,711	-	279,049	279,049	-		
Star Dev Housing Grant	-	5,000	5,000	-	-	-	-		
Totals	<u>\$ 5,292,673</u>	<u>\$ 16,246,285</u>	<u>\$ 16,049,682</u>	<u>\$ 5,489,276</u>	<u>\$ 16,700,697</u>	<u>\$ 16,493,687</u>	<u>\$ 5,696,286</u>		

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

UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17		
Treasurer - After Settlement Collection	\$ 213,874	\$ 208,726	\$ 213,874	\$ 208,726	\$ 235,352	\$ 208,726	\$ 235,352		
Sheriff - Inmate Trust	3,227	37,930	37,911	3,246	29,440	29,061	3,625		
Sheriff Commissary Fund	7,793	38,324	40,273	5,844	26,244	30,076	2,012		
Clerk - Trust	118,346	402,945	403,702	117,589	345,648	353,117	110,120		
Sheriff Cash Book	-	-	-	-	-	-	-		
Recorder - Checking	-	-	-	-	-	-	-		
General	398,846	2,355,200	2,238,478	515,568	2,893,591	2,774,359	634,800		
Accident Report	340	100	-	440	75	-	515		
CAGIT - Special Legislation	1,076,956	662,744	577,521	1,162,179	-	1,162,179	-		
CAGIT County Certified Shares	109,546	597,103	566,213	140,436	-	140,436	-		
CEDIT County Share	108,322	238,183	275,852	70,653	238,708	264,000	45,361		
City And Town Court Costs	4,808	2,276	-	7,084	2,468	-	9,552		
Clerk's Records Perpetuation	36,653	4,690	380	40,963	5,240	-	46,203		
Community Corrections	13,943	132,667	124,097	22,513	124,865	116,348	31,030		
Community Transition Program	5,255	-	-	5,255	21,950	-	27,205		
Congressional School Interest	17,468	614	2,285	15,797	195	15,992	-		
Congressional School Principal	27,117	-	-	27,117	-	27,117	-		
Sales Disclosure - County Share	6,743	1,615	-	8,358	1,630	-	9,988		
Cumulative Bridge	701,618	216,674	80,333	837,959	209,554	330,575	716,938		
Cumulative Building	-	11,829	11,753	76	11,767	6,687	5,156		
Cumulative Capital Development	104,295	61,908	51,243	114,960	59,594	31,182	143,372		
Drug Free Community	44,724	6,007	8,580	42,151	7,489	2,856	46,784		
Emergency Planning/Right To Know	19,847	11,913	11,118	20,642	3,004	5,388	18,258		
Enhanced Access	2,450	1,361	1,500	2,311	538	-	2,849		
Firearms Training	3,684	11,183	6,125	8,742	3,226	2,707	9,261		
General Drain Improvement	5,500	-	-	5,500	-	-	5,500		
Health	39,448	237,098	232,976	43,570	258,179	194,842	106,907		
Identification Security Protection	15,068	900	500	15,468	1,151	2,830	13,789		
Local Health Maintenance	4,748	53,730	14,701	43,777	17,131	8,088	52,820		
Local Road And Street	79,484	71,757	105,835	45,406	91,999	62,937	74,468		
Misdemeanant	16,515	4,997	291	21,221	4,997	19,919	6,299		
Motor Vehicle Highway	551,983	1,015,757	894,169	673,571	1,094,658	1,087,850	680,379		
Plat Book	7,489	2,586	2,194	7,881	2,590	1,148	9,323		
Rainy Day	820,879	584,760	648,014	757,625	70,471	281,326	546,770		
Reassessment - 2015	144,205	250	39,924	104,531	750	46,903	58,378		
Riverboat	31,563	27,820	28,515	30,868	27,884	42,500	16,252		
Sex/Violent Offender Admin-Co	225	216	-	441	153	-	594		
Sheriff's Pension Trust	431	5,700	6,131	-	6,186	4,500	1,686		
Supplemental Public Defender Services	27,966	44,934	63,197	9,703	66,570	57,554	18,719		
Surplus Tax	6,908	8,392	8,980	6,320	2,917	2,841	6,396		
Surveyor's Corner Perpetuation	3,996	2,430	2,474	3,952	4,440	2,209	6,183		
Tax Sale Fees	4,496	-	-	4,496	-	-	4,496		
Tax Sale Redemption	-	9,790	9,790	-	3,964	3,964	-		
Tax Sale Surplus	43,005	22,754	41,700	24,059	72,334	14,067	82,326		
Local Health Department Trust Account	-	18,616	11,902	6,714	6,206	-	12,920		
Guardian Ad Litem	11,520	5,390	5,390	11,520	3,997	3,997	11,520		
Election And Registration	50,070	21,352	37,441	33,981	12,147	6,240	39,888		
Auditors Ineligible Deductions	309	-	-	309	-	-	309		

UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
County Elected Officials Training	2,649	900	835	2,714	1,150	1,563	2,301
Park And Recreation	59,254	-	3,030	56,224	29,227	14,392	71,059
County Offender Transportation Fund	881	-	-	881	244	-	1,125
Statewide 911	86,788	156,751	127,815	115,724	161,927	169,445	108,206
2016 LOIT Special Distribution	-	529,843	529,843	-	-	-	-
Adult Probation Administrative	4,994	1,694	5,044	1,644	1,874	1,644	1,874
Juvenile Probation Administrative	-	-	-	-	325	-	325
Juvenile Probation User	11,674	2,170	745	13,099	2,904	492	15,511
Juvenile Intake Center Service	631	-	-	631	-	-	631
Adult Probation User 1	77,910	20,807	4,074	94,643	26,465	4,912	116,196
Adlt/Ju Offender Interstate	-	1,775	1,475	300	-	125	175
Adult Probation User 2	150	-	-	150	-	-	150
Intrastate Transfer Fee	75	268	-	343	-	-	343
Pre-Trial Diversion	3,498	3,570	6,642	426	6,460	-	6,886
Drain Maintenance	80,158	44,996	51,020	74,134	48,420	42,444	80,110
Drug Buy Money	-	1,298	1,169	129	1,000	-	1,129
Payroll Withholding - Insurance	36,409	537,013	542,791	30,631	620,928	616,810	34,749
Payroll Withholding - Deferred Compensation	-	2,759	2,759	-	2,780	2,780	-
Payroll Withholding - Federal	8,287	191,530	191,516	8,301	200,854	201,593	7,562
Payroll Withholding - Fica & Medicare	12,046	293,445	292,858	12,633	311,798	311,864	12,567
Payroll Withholding - Local Tax	3,019	30,021	29,288	3,752	35,799	35,096	4,455
Payroll Withholding - Perf	8,691	208,434	208,726	8,399	215,569	216,030	7,938
Payroll Withholding - Sheriff Pension	-	11,267	11,267	-	13,668	13,668	-
Payroll Withholding - State	8,262	67,420	67,310	8,372	68,032	67,966	8,438
Payroll Withholding - Wage Garnishments	-	10,156	10,156	-	9,771	9,771	-
Settlement	-	5,297,354	5,297,174	180	5,344,205	5,344,205	180
LOIT Public Settlement	-	316,917	316,917	-	-	-	-
Wheel Tax / Surtax Combined	106,028	228,747	285,462	49,313	224,393	230,420	43,286
Wheel Tax	-	57,697	57,697	-	63,964	63,964	-
Sur Tax	-	186,658	186,658	-	190,910	190,910	-
CVET Agency	-	26,851	26,851	-	26,033	26,033	-
Final Excise Tax Cut Replacement Due State	-	232,606	232,606	-	245,501	245,501	-
Sewage Collections	-	34,819	34,819	-	26,412	26,412	-
Financial Institution Tax	-	97,612	97,613	(1)	87,833	87,832	-
State Fines And Forfeitures	939	4,209	4,711	437	3,484	3,404	517
Overweight Vehicle Fines	722	3,950	4,657	15	-	15	-
Special Death Benefit	32	429	420	41	374	388	27
Sales Disclosure - State Share	160	1,615	1,595	180	1,630	1,705	105
Coroners Training & Con't Education	38	426	416	48	398	404	42
Interstate Compact - State Share	-	-	-	-	306	181	125
Mortgage Recording Fees - State Share	40	908	858	90	761	783	68
Sex/Violent Offender Admin-State	5	25	22	8	17	25	-
Forest Restoration	-	-	-	-	477	477	-
Education Plate Fees Agency	-	113	113	-	131	131	-
Riverboat Revenue Sharing	-	44,522	44,422	100	44,524	44,524	100
CAGIT Distribution	-	1,267,668	1,267,668	-	-	-	-
CEDIT Distribution	-	319,247	319,247	-	-	-	-

UNION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
LOIT Special Distribution	-	239,573	239,573	-	-	-	-
LIT Certified Shares	-	-	-	-	1,273,500	1,273,500	-
LIT Economic Development	-	-	-	-	320,650	320,650	-
LIT-Special Purpose	-	-	-	-	1,600,554	396,564	1,203,990
93.563 Title IV-D Incentive	27,823	3,750	-	31,573	3,549	5,200	29,922
93.563 Prosecutor IV-D Incentive-Post Oct '99	76,138	5,639	3,932	77,845	5,344	9,109	74,080
93.563 Clerk IV-D Incentive-Post Oct '99	21,936	3,750	7,727	17,959	3,549	9,392	12,116
2015 Emergency Performance Grant	-	4,135	4,135	-	-	-	-
UC Cancer Prevention	2,964	-	2,964	-	-	-	-
LOIT Public Safety - County Share	-	242,715	148,646	94,069	262,631	290,776	65,924
UC Opioid Treatment-Donation	-	11,370	3,398	7,972	3,061	8,265	2,768
EMA Radio Donation	3,950	-	-	3,950	-	-	3,950
Brownsville Street Lights	-	-	-	-	790	-	790
TIF District - Union County	-	-	-	-	232	232	-
LIT Public Safety	-	-	-	-	318,375	318,375	-
UC Heart Health	5,122	-	74	5,048	-	4,450	598
Community Crossings Grant	-	387,587	387,587	-	684,414	684,414	-
Treasurer - Cash Fund	300	-	-	300	-	-	300
Clerk-Support	2,565	134,859	134,225	3,199	129,538	130,936	1,801
Deferral Program	31,728	7,980	5,074	34,634	8,141	14,695	28,080
CLECE#2 Fund	5,442	378	-	5,820	491	-	6,311
County User	2,087	2,335	2,331	2,091	2,420	2,415	2,096
Jury Pay Fund	6,458	1,306	3,792	3,972	1,354	-	5,326
Recorders Perp	31,693	11,608	13,269	30,032	15,649	1,051	44,630
Infraction Judgement	642	14,273	13,585	1,330	12,759	13,249	840
CRI Grant (Cities Readiness Initiative)	-	4,804	4,747	57	6,519	7,141	(565)
Ebola - Grant	921	7,409	8,250	80	-	80	-
Bio-Terrorism CDC Grant	(3,242)	14,710	14,541	(3,073)	11,611	12,232	(3,694)
PHC Grant	8,690	-	-	8,690	-	58	8,632
ACS Mammogram	1,620	3,900	2,485	3,035	-	810	2,225
MRC Grant	(1,013)	5,373	4,360	-	-	-	-
NACCHO Grant	2,655	-	2,579	76	13,000	1,993	11,083
Project Income	53,422	26,027	31,001	48,448	13,237	31,540	30,145
Cemetery Trust Clearance	2,506	70	-	2,576	15	-	2,591
Sheriff K-9 Donations	1,051	-	222	829	-	450	379
Reserve Dep Donation	4,600	7,672	9,024	3,248	7,190	7,409	3,029
Sheriff Donation Fund	1,002	-	-	1,002	-	-	1,002
Shop With A Cop Donation	-	-	-	-	5,335	2,247	3,088
UC Sheriff Support Donations	223	-	-	223	-	-	223
Mass Transportation	-	396,763	396,763	-	335,619	335,619	-
IPEP Safety Grant	-	-	-	-	12,837	10,299	2,538
Totals	<u>\$ 5,696,286</u>	<u>\$ 18,919,697</u>	<u>\$ 18,517,935</u>	<u>\$ 6,098,048</u>	<u>\$ 19,042,214</u>	<u>\$ 19,215,581</u>	<u>\$ 5,924,681</u>

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

UNION COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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.* 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

UNION COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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.* Amounts received 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.* Amounts received from various sources, including, but 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 include the following uses:

*Personal services.* Amounts disbursed 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.* Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for 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.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

UNION COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Other disbursements.* Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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 STATEMENTS  
(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, the following: 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.

**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 a cost-sharing 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:

UNION COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Indiana Public Retirement System  
One North Capitol, 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.

*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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. 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.

UNION COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of reimbursement grants being expended but reimbursements not being received and additional small variances.

**Note 8. Restatements and Fund Name Changes**

For the year ended December 31, 2014, certain changes have been made to some of the fund names and beginning balances of the financial statements to more appropriately reflect new fund names and cash and investment balances of the County. The following schedule presents a summary of changes in fund names and restated beginning balances:

	Fund Name	Cash and Investments	
		December 31, 2013	January 1, 2014
Lohut	Wheel Tax / Surtax Combined	\$ 66,925	\$ 66,925
Supplemental Adult Probation Services	Adult Probation User 1	51,663	51,663
Deferral Program	Deferral Program	-	27,425
Pre-Trial Diversion	Pre-Trial Diversion	-	11,396
Jury Pay Fund	Jury Pay Fund	-	7,362
Local Health Maintenance Iii	Local Health Department Trust Account	6,219	6,219
4-H Building Maintenance	Cumulative Building	5,035	5,035
CLECE#2 Fund	CLECE#2 Fund	-	4,600
Probation Administrative Fees	Adult Probation Administrative	4,397	4,247
Health Insurance	Payroll Withholding - Insurance	2,386	2,386
Cagit	Payroll Withholding - Local Tax	2,111	2,111
User Fund	County User	52,348	1,565
ADULT PROBATION USER	Adult Probation User 2	-	150
In Sheriff 457 (B) Plan	Payroll Withholding - Deferred Compensation	-	-
Federal Withholding Taxes	Payroll Withholding - Federal	-	-
Social Security/ Medicare	Payroll Withholding - Fica & Medicare	-	-
Perf	Payroll Withholding - Perf	-	-
Sheriff Pension	Payroll Withholding - Sheriff Pension	-	-
Garnishment	Payroll Withholding - Wage Garnishments	-	-
Totals		\$ 191,084	\$ 191,084

**Note 9. Holding Corporation**

The County has entered into a capital lease with the Union County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2014, 2015, 2016, and 2017 totaled \$191,000, \$175,000, \$176,000, and \$175,000, respectively.

(This page intentionally left blank.)

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

The other 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, 2014

	Treasurer - After Settlement Collection	Sheriff - Inmate Trust	Clerk - Trust	Sheriff Cash Book	General	Accident Report	CAGIT - Special Legislation
Cash and investments - beginning	\$ 144,244	\$ 1,119	\$ 113,043	\$ (100)	\$ 566,854	\$ 326	\$ 831,414
Receipts:							
Taxes	232,968	-	-	-	1,506,625	-	400,093
Licenses and permits	-	-	-	-	7,274	-	-
Intergovernmental receipts	-	-	-	-	127,894	-	-
Charges for services	-	-	-	-	190,483	105	-
Fines and forfeits	-	-	-	-	35,403	-	-
Other receipts	-	37,685	442,262	100	162,358	-	-
Total receipts	232,968	37,685	442,262	100	2,030,037	105	400,093
Disbursements:							
Personal services	-	-	-	-	1,351,650	-	-
Supplies	-	-	-	-	61,263	-	-
Other services and charges	-	-	-	-	462,857	-	459
Capital outlay	-	-	-	-	37,331	-	-
Other disbursements	144,244	35,694	436,427	-	128,069	-	296,333
Total disbursements	144,244	35,694	436,427	-	2,041,170	-	296,792
Excess (deficiency) of receipts over (under) disbursements	88,724	1,991	5,835	100	(11,133)	105	103,301
Cash and investments - ending	\$ 232,968	\$ 3,110	\$ 118,878	\$ -	\$ 555,721	\$ 431	\$ 934,715

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	CAGIT County Certified Shares	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 148,179	\$ 100,758	\$ 3,938	\$ 35,267	\$ 17,940	\$ 4,445	\$ 18,243
Receipts:							
Taxes	565,581	225,535	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	500	-	-	-	-	-	-
Fines and forfeits	-	-	2,701	2,244	-	810	-
Other receipts	-	-	-	-	121,302	-	194
Total receipts	566,081	225,535	2,701	2,244	121,302	810	194
Disbursements:							
Personal services	436,550	-	-	-	89,610	-	-
Supplies	-	-	-	-	6,679	-	-
Other services and charges	221,698	204,842	-	-	27,871	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,938	-	4,128	-	1,085
Total disbursements	658,248	204,842	3,938	-	128,288	-	1,085
Excess (deficiency) of receipts over (under) disbursements	(92,167)	20,693	(1,237)	2,244	(6,986)	810	(891)
Cash and investments - ending	\$ 56,012	\$ 121,451	\$ 2,701	\$ 37,511	\$ 10,954	\$ 5,255	\$ 17,352

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Drug Free Community	Emergency Planning/ Right To Know
Cash and investments - beginning	\$ 27,117	\$ 3,870	\$ 737,736	\$ 5,035	\$ 81,597	\$ 51,434	\$ 19,775
Receipts:							
Taxes	-	-	110,901	10,835	54,813	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,383	820	4,143	-	-
Charges for services	-	1,330	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	11,129	-
Other receipts	27,116	-	-	-	2,000	-	2,908
Total receipts	27,116	1,330	119,284	11,655	60,956	11,129	2,908
Disbursements:							
Personal services	-	-	-	-	-	6,390	-
Supplies	-	-	-	-	-	-	27
Other services and charges	-	-	209,941	16,690	48,999	8,245	1,892
Capital outlay	-	-	-	-	-	-	2,437
Other disbursements	27,116	-	-	-	500	-	-
Total disbursements	27,116	-	209,941	16,690	49,499	14,635	4,356
Excess (deficiency) of receipts over (under) disbursements	-	1,330	(90,657)	(5,035)	11,457	(3,506)	(1,448)
Cash and investments - ending	\$ 27,117	\$ 5,200	\$ 647,079	\$ -	\$ 93,054	\$ 47,928	\$ 18,327



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Enhanced Access	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 978	\$ 9,108	\$ 10,700	\$ 83,430	\$ 14,627	\$ 14,328	\$ 86,646
Receipts:							
Taxes	-	-	1,800	117,594	-	-	-
Licenses and permits	-	2,890	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,888	-	33,139	72,692
Charges for services	589	-	-	57,574	972	13,873	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	589	2,890	1,800	184,056	972	47,012	72,692
Disbursements:							
Personal services	-	-	-	154,690	-	39,618	-
Supplies	-	-	-	9,076	-	7,344	57,690
Other services and charges	-	-	-	24,199	494	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,664	-	-	-	-	-
Total disbursements	-	5,664	-	187,965	494	46,962	57,690
Excess (deficiency) of receipts over (under) disbursements	589	(2,774)	1,800	(3,909)	478	50	15,002
Cash and investments - ending	\$ 1,567	\$ 6,334	\$ 12,500	\$ 79,521	\$ 15,105	\$ 14,378	\$ 101,648

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Riverboat	Sheriff's Pension Trust
Cash and investments - beginning	\$ 8,366	\$ 253,102	\$ 11,706	\$ 831,266	\$ 208,010	\$ 29,653	\$ 230
Receipts:							
Taxes	-	-	-	250,000	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	999,272	-	-	-	27,884	-
Charges for services	5,151	-	2,515	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,064
Other receipts	-	27,912	-	9,167	500	-	-
Total receipts	5,151	1,027,184	2,515	259,167	500	27,884	3,064
Disbursements:							
Personal services	-	443,023	4,406	-	2,894	-	-
Supplies	-	151,302	-	-	871	-	-
Other services and charges	-	90,797	-	-	30,011	29,167	-
Capital outlay	-	129,160	-	28,000	-	-	-
Other disbursements	-	-	-	250,000	-	-	3,000
Total disbursements	-	814,282	4,406	278,000	33,776	29,167	3,000
Excess (deficiency) of receipts over (under) disbursements	5,151	212,902	(1,891)	(18,833)	(33,276)	(1,283)	64
Cash and investments - ending	\$ 13,517	\$ 466,004	\$ 9,815	\$ 812,433	\$ 174,734	\$ 28,370	\$ 294

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 30,619	\$ 13,204	\$ 3,962	\$ 4,496	\$ -	\$ 71,893	\$ 6,219
Receipts:							
Taxes	-	6,668	-	-	-	81,460	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	26,702	-	-	-	-	-	12,410
Fines and forfeits	12,904	-	-	-	-	-	-
Other receipts	-	-	2,295	-	34,451	-	-
Total receipts	39,606	6,668	2,295	-	34,451	81,460	12,410
Disbursements:							
Personal services	-	-	2,264	-	-	-	16,507
Supplies	-	-	-	-	-	-	-
Other services and charges	26,539	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	9,614	-	-	34,656	82,513	-
Total disbursements	26,539	9,614	2,264	-	34,656	82,513	16,507
Excess (deficiency) of receipts over (under) disbursements	13,067	(2,946)	31	-	(205)	(1,053)	(4,097)
Cash and investments - ending	\$ 43,686	\$ 10,258	\$ 3,993	\$ 4,496	\$ (205)	\$ 70,840	\$ 2,122

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Guardian Ad Litem	Election And Registration	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 11,520	\$ 50,284	\$ 309	\$ 2,056	\$ 50,761	\$ 881	\$ 72,947
Receipts:							
Taxes	-	21,352	-	-	10,835	-	110,512
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,614	-	-	819	-	-
Charges for services	-	-	-	796	810	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,143	655	-	-	-	-	39,254
Total receipts	2,143	23,621	-	796	12,464	-	149,766
Disbursements:							
Personal services	-	13,612	-	-	1,658	-	154,973
Supplies	-	922	-	-	-	-	1,733
Other services and charges	2,143	20,287	-	418	416	-	22,569
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	51	-	-	-	-	-
Total disbursements	2,143	34,872	-	418	2,074	-	179,275
Excess (deficiency) of receipts over (under) disbursements	-	(11,251)	-	378	10,390	-	(29,509)
Cash and investments - ending	\$ 11,520	\$ 39,033	\$ 309	\$ 2,434	\$ 61,151	\$ 881	\$ 43,438

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Adult Probation Administrative	Juvenile Probation User	Adult Probation User 1	Adlt/Ju Offender Interstate	Adult Probation User 2	Intrastate Transfer Fee	Juvenile Intake Center Service
Cash and investments - beginning	\$ 4,247	\$ 8,118	\$ 51,663	\$ -	\$ 150	\$ -	\$ 572
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,395	1,595	16,780	775	-	75	59
Other receipts	-	-	-	-	-	-	-
Total receipts	2,395	1,595	16,780	775	-	75	59
Disbursements:							
Personal services	-	-	546	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	175	1,123	650	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,584	-	754	-	-	-	-
Total disbursements	4,584	175	2,423	650	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(2,189)	1,420	14,357	125	-	75	59
Cash and investments - ending	\$ 2,058	\$ 9,538	\$ 66,020	\$ 125	\$ 150	\$ 75	\$ 631

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	County User	Pre-Trial Diversion	Deferral Program	CLECE#2 Fund	Jury Pay Fund	Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 1,565	\$ 11,396	\$ 27,425	\$ 4,600	\$ 7,362	\$ 88,493	\$ -
Receipts:							
Taxes	-	-	-	-	-	42,004	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,978	6,120	9,300	468	1,507	-	-
Other receipts	170	-	-	-	-	-	-
Total receipts	3,148	6,120	9,300	468	1,507	42,004	-
Disbursements:							
Personal services	-	6,299	-	-	-	-	-
Supplies	-	97	92	-	-	-	-
Other services and charges	-	350	75	-	-	51,624	-
Capital outlay	-	519	528	-	-	-	-
Other disbursements	2,638	-	-	-	-	-	-
Total disbursements	2,638	7,265	695	-	-	51,624	-
Excess (deficiency) of receipts over (under) disbursements	510	(1,145)	8,605	468	1,507	(9,620)	-
Cash and investments - ending	\$ 2,075	\$ 10,251	\$ 36,030	\$ 5,068	\$ 8,869	\$ 78,873	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	ISDH Primary Health Care	EMA Radio Donation	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - Fica & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ (26,087)	\$ -	\$ 2,386	\$ -	\$ -	\$ -	\$ 2,111
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	145,667	3,950	475,578	5,404	198,653	312,512	28,528
Total receipts	145,667	3,950	475,578	5,404	198,653	312,512	28,528
Disbursements:							
Personal services	128,645	-	-	-	-	-	-
Supplies	1,991	-	-	-	-	-	-
Other services and charges	10,646	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	437,284	5,404	198,653	312,512	28,462
Total disbursements	141,282	-	437,284	5,404	198,653	312,512	28,462
Excess (deficiency) of receipts over (under) disbursements	4,385	3,950	38,294	-	-	-	66
Cash and investments - ending	\$ (21,702)	\$ 3,950	\$ 40,680	\$ -	\$ -	\$ -	\$ 2,177

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Payroll Withholding - Perf	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ 5,298	\$ -	\$ -	\$ 66,925	\$ -
Receipts:							
Taxes	-	-	-	-	5,063,091	-	57,162
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	327,237	-	-
Charges for services	-	-	-	-	-	194,878	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	214,469	11,752	72,139	22,228	-	-	-
Total receipts	214,469	11,752	72,139	22,228	5,390,328	194,878	57,162
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	214,540	11,752	71,894	22,228	5,390,328	254,346	54,275
Total disbursements	214,540	11,752	71,894	22,228	5,390,328	254,346	54,275
Excess (deficiency) of receipts over (under) disbursements	(71)	-	245	-	-	(59,468)	2,887
Cash and investments - ending	\$ (71)	\$ -	\$ 5,543	\$ -	\$ -	\$ 7,457	\$ 2,887



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Sur Tax	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	State Fines And Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (626)	\$ 3,175
Receipts:							
Taxes	181,159	-	222,238	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	26,839	-	-	85,392	626	-
Charges for services	-	-	-	37,628	-	-	-
Fines and forfeits	-	-	-	-	-	-	19,163
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>181,159</u>	<u>26,839</u>	<u>222,238</u>	<u>37,628</u>	<u>85,392</u>	<u>626</u>	<u>19,163</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>167,392</u>	<u>26,839</u>	<u>222,238</u>	<u>37,628</u>	<u>85,392</u>	<u>-</u>	<u>10,921</u>
Total disbursements	<u>167,392</u>	<u>26,839</u>	<u>222,238</u>	<u>37,628</u>	<u>85,392</u>	<u>-</u>	<u>10,921</u>
Excess (deficiency) of receipts over (under) disbursements	<u>13,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>626</u>	<u>8,242</u>
Cash and investments - ending	<u>\$ 13,767</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,417</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con'T Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Forest Restoration
Cash and investments - beginning	\$ -	\$ 71	\$ -	\$ 36	\$ 65	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,330	356	620	-	-
Fines and forfeits	564	773	-	-	-	75	-
Other receipts	-	-	-	-	-	-	1,370
Total receipts	564	773	1,330	356	620	75	1,370
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	564	805	1,330	326	625	75	-
Total disbursements	564	805	1,330	326	625	75	-
Excess (deficiency) of receipts over (under) disbursements	-	(32)	-	30	(5)	-	1,370
Cash and investments - ending	\$ -	\$ 39	\$ -	\$ 66	\$ 60	\$ -	\$ 1,370

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ 1,911	\$ 19,716
Receipts:							
Taxes	3,523	113	-	1,200,374	301,678	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	44,524	-	-	-	4,291
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	3,523	113	44,524	1,200,374	301,678	-	4,291
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,788	113	44,524	1,200,374	301,678	1,911	-
Total disbursements	4,788	113	44,524	1,200,374	301,678	1,911	-
Excess (deficiency) of receipts over (under) disbursements	(1,265)	-	-	-	-	(1,911)	4,291
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,007

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Amateur Radio Grant	EMA Equipment Grant	UC Cancer Prevention	UC Heart Health	Mobile Equipment Grant
Cash and investments - beginning	\$ 65,739	\$ 28,957	\$ 211	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	6,456	4,291	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,936	2,033	6,000	6,000	4,952
Total receipts	6,456	4,291	2,936	2,033	6,000	6,000	4,952
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	509	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	2,638	2,033	-	-	4,952
Other disbursements	1,510	7,860	-	-	962	575	-
Total disbursements	1,510	7,860	3,147	2,033	962	575	4,952
Excess (deficiency) of receipts over (under) disbursements	4,946	(3,569)	(211)	-	5,038	5,425	-
Cash and investments - ending	\$ 70,685	\$ 25,388	\$ -	\$ -	\$ 5,038	\$ 5,425	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Treasurer - Cash Fund	Clerk-Support	Sheriff Commissary Fund	Sex/Violent Offender Admin-Co	Sex/Violent Offender Admin-State	Recorders Perp	Infraction Judgement
Cash and investments - beginning	\$ 300	\$ 3,262	\$ 5,638	\$ -	\$ -	\$ 27,499	\$ 1,585
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	10,003	-
Fines and forfeits	-	-	-	-	-	-	22,602
Other receipts	-	170,987	33,247	-	-	-	-
Total receipts	-	170,987	33,247	-	-	10,003	22,602
Disbursements:							
Personal services	-	-	-	-	-	137	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	172,924	36,009	-	-	11,030	22,596
Total disbursements	-	172,924	36,009	-	-	11,167	22,596
Excess (deficiency) of receipts over (under) disbursements	-	(1,937)	(2,762)	-	-	(1,164)	6
Cash and investments - ending	\$ 300	\$ 1,325	\$ 2,876	\$ -	\$ -	\$ 26,335	\$ 1,591

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	CRI Grant (Cities Readiness Initiative)	Ebola - Grant	Bio-Terrorism CDC Grant	PHC Grant	ACS Mammogram	MRC Grant
Cash and investments - beginning	\$ -	\$ -	\$ (7,208)	\$ 8,690	\$ 3,440	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	7,103	6,169
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	14,832	-	-	-
Total receipts	-	-	14,832	-	7,103	6,169
Disbursements:						
Personal services	-	-	12,218	-	-	3,364
Supplies	-	-	891	-	-	1,718
Other services and charges	-	-	305	-	-	1,087
Capital outlay	-	-	450	-	-	-
Other disbursements	-	-	-	-	8,369	-
Total disbursements	-	-	13,864	-	8,369	6,169
Excess (deficiency) of receipts over (under) disbursements	-	-	968	-	(1,266)	-
Cash and investments - ending	\$ -	\$ -	\$ (6,240)	\$ 8,690	\$ 2,174	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	NACCHO Grant	In Dept Vet Affair Equip Grant	Project Income	ARRA Mass Trans	Cemetery Trust Clearance	Sheriff K-9 Donations
Cash and investments - beginning	\$ 4,012	\$ -	\$ 69,515	\$ -	\$ 2,519	\$ 1,051
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,501	555	-	33,830	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	17,188	-	-	-
Other receipts	-	-	-	-	2,518	-
Total receipts	3,501	555	17,188	33,830	2,518	-
Disbursements:						
Personal services	4,351	-	20,535	-	-	-
Supplies	532	-	1,352	-	-	-
Other services and charges	-	-	1,011	-	-	-
Capital outlay	-	-	4,309	-	-	-
Other disbursements	-	555	-	33,830	2,531	-
Total disbursements	4,883	555	27,207	33,830	2,531	-
Excess (deficiency) of receipts over (under) disbursements	(1,382)	-	(10,019)	-	(13)	-
Cash and investments - ending	\$ 2,630	\$ -	\$ 59,496	\$ -	\$ 2,506	\$ 1,051

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Reserve Dep Donation	Sheriff Donation Fund	UC Sheriff Support Donations	Mass Transportation	Star Dev Housing Grant	Totals
Cash and investments - beginning	\$ 866	\$ 1,002	\$ 223	\$ -	\$ -	\$ 5,292,673
Receipts:						
Taxes	-	-	-	-	-	10,778,914
Licenses and permits	-	-	-	-	-	10,164
Intergovernmental receipts	-	-	-	237,711	-	2,060,801
Charges for services	610	-	-	-	-	572,507
Fines and forfeits	-	-	-	-	-	170,672
Other receipts	-	-	-	-	5,000	2,653,227
Total receipts	610	-	-	237,711	5,000	16,246,285
Disbursements:						
Personal services	-	-	-	-	-	2,893,940
Supplies	-	-	-	-	-	304,089
Other services and charges	-	-	-	-	-	1,517,580
Capital outlay	-	-	-	-	-	212,357
Other disbursements	45	-	-	237,711	5,000	11,121,716
Total disbursements	45	-	-	237,711	5,000	16,049,682
Excess (deficiency) of receipts over (under) disbursements	565	-	-	-	-	196,603
Cash and investments - ending	\$ 1,431	\$ 1,002	\$ 223	\$ -	\$ -	\$ 5,489,276



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Treasurer - After Settlement Collection	Sheriff - Inmate Trust	Clerk - Trust	Sheriff Cash Book	General	Accident Report	CAGIT - Special Legislation
Cash and investments - beginning	\$ 232,968	\$ 3,110	\$ 118,878	\$ -	\$ 555,721	\$ 431	\$ 934,715
Receipts:							
Taxes	213,874	-	-	-	1,551,503	-	468,791
Licenses and permits	-	-	-	-	8,803	-	-
Intergovernmental receipts	-	-	-	-	144,079	-	-
Charges for services	-	-	-	-	211,640	185	-
Fines and forfeits	-	-	-	-	32,449	-	-
Other receipts	-	44,132	369,257	-	223,182	-	-
Total receipts	213,874	44,132	369,257	-	2,171,656	185	468,791
Disbursements:							
Personal services	-	-	-	-	1,609,882	-	-
Supplies	-	-	-	-	66,680	-	-
Other services and charges	-	-	-	-	471,389	-	-
Debt service - principal and interest	-	-	-	-	-	-	87,500
Capital outlay	-	-	-	-	15,432	-	-
Other disbursements	232,968	44,015	369,789	-	165,148	276	239,050
Total disbursements	232,968	44,015	369,789	-	2,328,531	276	326,550
Excess (deficiency) of receipts over (under) disbursements	(19,094)	117	(532)	-	(156,875)	(91)	142,241
Cash and investments - ending	\$ 213,874	\$ 3,227	\$ 118,346	\$ -	\$ 398,846	\$ 340	\$ 1,076,956

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	CAGIT County Certified Shares	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 56,012	\$ 121,451	\$ 2,701	\$ 37,511	\$ 10,954	\$ 5,255	\$ 17,352
Receipts:							
Taxes	603,226	240,533	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,107	2,663	-	-	-
Other receipts	750	-	-	-	124,864	-	116
Total receipts	603,976	240,533	2,107	2,663	124,864	-	116
Disbursements:							
Personal services	324,987	-	-	-	90,747	-	-
Supplies	-	-	-	-	6,242	-	-
Other services and charges	225,455	253,662	-	-	24,886	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,494	-	-	-
Other disbursements	-	-	-	27	-	-	-
Total disbursements	550,442	253,662	-	3,521	121,875	-	-
Excess (deficiency) of receipts over (under) disbursements	53,534	(13,129)	2,107	(858)	2,989	-	116
Cash and investments - ending	\$ 109,546	\$ 108,322	\$ 4,808	\$ 36,653	\$ 13,943	\$ 5,255	\$ 17,468

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Drug Free Community	Emergency Planning/ Right To Know
Cash and investments - beginning	\$ 27,117	\$ 5,200	\$ 647,079	\$ -	\$ 93,054	\$ 47,928	\$ 18,327
Receipts:							
Taxes	-	-	122,453	11,260	55,245	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,668	889	4,362	-	-
Charges for services	-	1,543	113,943	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,767	-
Other receipts	-	-	-	-	44	-	11,902
Total receipts	-	1,543	246,064	12,149	59,651	7,767	11,902
Disbursements:							
Personal services	-	-	-	-	-	7,302	-
Supplies	-	-	402	-	-	-	-
Other services and charges	-	-	191,123	12,149	48,410	3,669	866
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	516
Other disbursements	-	-	-	-	-	-	9,000
Total disbursements	-	-	191,525	12,149	48,410	10,971	10,382
Excess (deficiency) of receipts over (under) disbursements	-	1,543	54,539	-	11,241	(3,204)	1,520
Cash and investments - ending	\$ 27,117	\$ 6,743	\$ 701,618	\$ -	\$ 104,295	\$ 44,724	\$ 19,847

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Enhanced Access	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 1,567	\$ 6,334	\$ 12,500	\$ 79,521	\$ 15,105	\$ 14,378	\$ 101,648
Receipts:							
Taxes	-	-	-	103,452	-	-	-
Licenses and permits	-	1,529	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,168	-	33,139	73,197
Charges for services	883	-	-	144,689	957	4,172	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	883	1,529	-	256,309	957	37,311	73,197
Disbursements:							
Personal services	-	-	-	256,351	-	40,554	-
Supplies	-	-	-	9,249	-	6,387	95,361
Other services and charges	-	-	7,000	29,734	994	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,179	-	1,048	-	-	-
Total disbursements	-	4,179	7,000	296,382	994	46,941	95,361
Excess (deficiency) of receipts over (under) disbursements	883	(2,650)	(7,000)	(40,073)	(37)	(9,630)	(22,164)
Cash and investments - ending	\$ 2,450	\$ 3,684	\$ 5,500	\$ 39,448	\$ 15,068	\$ 4,748	\$ 79,484

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Riverboat	Sheriff's Pension Trust
Cash and investments - beginning	\$ 13,517	\$ 466,004	\$ 9,815	\$ 812,433	\$ 174,734	\$ 28,370	\$ 294
Receipts:							
Taxes	-	-	-	250,000	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	996,259	-	-	-	27,884	-
Charges for services	4,998	-	2,446	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	5,137
Other receipts	-	31,778	-	8,446	250	-	-
Total receipts	4,998	1,028,037	2,446	258,446	250	27,884	5,137
Disbursements:							
Personal services	-	444,560	4,572	-	3,500	24,691	-
Supplies	2,000	120,965	200	-	178	-	-
Other services and charges	-	86,361	-	-	27,101	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	290,172	-	-	-	-	-
Other disbursements	-	-	-	250,000	-	-	5,000
Total disbursements	2,000	942,058	4,772	250,000	30,779	24,691	5,000
Excess (deficiency) of receipts over (under) disbursements	2,998	85,979	(2,326)	8,446	(30,529)	3,193	137
Cash and investments - ending	\$ 16,515	\$ 551,983	\$ 7,489	\$ 820,879	\$ 144,205	\$ 31,563	\$ 431

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 43,686	\$ 10,258	\$ 3,993	\$ 4,496	\$ (205)	\$ 70,840	\$ 2,122
Receipts:							
Taxes	-	3,040	-	-	-	99,499	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	37,250	-	-	-	-	-	12,412
Fines and forfeits	11,691	-	-	-	-	-	-
Other receipts	-	-	2,105	-	23,087	-	-
Total receipts	48,941	3,040	2,105	-	23,087	99,499	12,412
Disbursements:							
Personal services	-	-	2,000	-	-	-	14,534
Supplies	-	-	-	-	-	-	-
Other services and charges	64,661	-	102	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,390	-	-	22,882	127,334	-
Total disbursements	64,661	6,390	2,102	-	22,882	127,334	14,534
Excess (deficiency) of receipts over (under) disbursements	(15,720)	(3,350)	3	-	205	(27,835)	(2,122)
Cash and investments - ending	\$ 27,966	\$ 6,908	\$ 3,996	\$ 4,496	\$ -	\$ 43,005	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Guardian Ad Litem	Election And Registration	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 11,520	\$ 39,033	\$ 309	\$ 2,434	\$ 61,151	\$ 881	\$ 43,438
Receipts:							
Taxes	-	17,242	-	-	-	-	107,232
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,361	-	-	-	-	-
Charges for services	-	-	-	759	900	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,238	7,903	-	-	-	-	41,543
Total receipts	2,238	26,506	-	759	900	-	148,775
Disbursements:							
Personal services	-	6,325	-	-	2,449	-	97,576
Supplies	-	641	-	-	-	-	1,654
Other services and charges	2,238	8,503	-	544	348	-	6,195
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,238	15,469	-	544	2,797	-	105,425
Excess (deficiency) of receipts over (under) disbursements	-	11,037	-	215	(1,897)	-	43,350
Cash and investments - ending	\$ 11,520	\$ 50,070	\$ 309	\$ 2,649	\$ 59,254	\$ 881	\$ 86,788

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Adult Probation Administrative	Juvenile Probation User	Adult Probation User 1	Adlt/Ju Offender Interstate	Adult Probation User 2	Intrastate Transfer Fee	Juvenile Intake Center Service
Cash and investments - beginning	\$ 2,058	\$ 9,538	\$ 66,020	\$ 125	\$ 150	\$ 75	\$ 631
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,936	2,136	13,544	395	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,936	2,136	13,544	395	-	-	-
Disbursements:							
Personal services	-	-	569	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	565	520	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	520	-	-	-	-
Total disbursements	-	-	1,654	520	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,936	2,136	11,890	(125)	-	-	-
Cash and investments - ending	\$ 4,994	\$ 11,674	\$ 77,910	\$ -	\$ 150	\$ 75	\$ 631



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	County User	Pre-Trial Diversion	Deferral Program	CLECE#2 Fund	Jury Pay Fund	Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 2,075	\$ 10,251	\$ 36,030	\$ 5,068	\$ 8,869	\$ 78,873	\$ -
Receipts:							
Taxes	-	-	-	-	-	54,586	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,839	5,680	5,170	509	995	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,839	5,680	5,170	509	995	54,586	2,000
Disbursements:							
Personal services	-	3,163	-	-	-	-	-
Supplies	-	36	89	-	141	-	-
Other services and charges	-	4,265	4,385	-	3,121	53,301	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,969	4,998	-	144	-	-
Other disbursements	1,827	-	-	135	-	-	2,000
Total disbursements	1,827	12,433	9,472	135	3,406	53,301	2,000
Excess (deficiency) of receipts over (under) disbursements	12	(6,753)	(4,302)	374	(2,411)	1,285	-
Cash and investments - ending	\$ 2,087	\$ 3,498	\$ 31,728	\$ 5,442	\$ 6,458	\$ 80,158	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	ISDH Primary Health Care	EMA Radio Donation	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - Fica & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ (21,702)	\$ 3,950	\$ 40,680	\$ -	\$ -	\$ -	\$ 2,177
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	51,181	-	529,790	4,822	210,152	318,279	27,659
Total receipts	51,181	-	529,790	4,822	210,152	318,279	27,659
Disbursements:							
Personal services	23,823	-	-	-	-	-	-
Supplies	252	-	-	-	-	-	-
Other services and charges	5,404	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	534,061	4,822	201,865	306,233	26,817
Total disbursements	29,479	-	534,061	4,822	201,865	306,233	26,817
Excess (deficiency) of receipts over (under) disbursements	21,702	-	(4,271)	-	8,287	12,046	842
Cash and investments - ending	\$ -	\$ 3,950	\$ 36,409	\$ -	\$ 8,287	\$ 12,046	\$ 3,019

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Payroll Withholding - Perf	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ (71)	\$ -	\$ 5,543	\$ -	\$ -	\$ 7,457	\$ 2,887
Receipts:							
Taxes	-	-	-	-	5,094,172	-	55,912
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	337,219	-	-
Charges for services	-	-	-	-	-	211,287	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	227,697	11,813	73,713	19,871	-	-	-
Total receipts	227,697	11,813	73,713	19,871	5,431,391	211,287	55,912
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	218,935	11,813	70,994	19,871	5,431,391	112,716	58,799
Total disbursements	218,935	11,813	70,994	19,871	5,431,391	112,716	58,799
Excess (deficiency) of receipts over (under) disbursements	8,762	-	2,719	-	-	98,571	(2,887)
Cash and investments - ending	\$ 8,691	\$ -	\$ 8,262	\$ -	\$ -	\$ 106,028	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Sur Tax	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	State Fines And Forfeitures
Cash and investments - beginning	\$ 13,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,417
Receipts:							
Taxes	183,601	-	231,520	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,141	-	-	90,546	-	-
Charges for services	-	-	-	26,827	-	-	-
Fines and forfeits	-	-	-	-	-	-	9,906
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>183,601</u>	<u>30,141</u>	<u>231,520</u>	<u>26,827</u>	<u>90,546</u>	<u>-</u>	<u>9,906</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	197,368	30,141	231,520	26,827	90,546	-	20,384
Total disbursements	<u>197,368</u>	<u>30,141</u>	<u>231,520</u>	<u>26,827</u>	<u>90,546</u>	<u>-</u>	<u>20,384</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(13,767)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,478)</u>
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 939

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con'T Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Forest Restoration
Cash and investments - beginning	\$ -	\$ 39	\$ -	\$ 66	\$ 60	\$ -	\$ 1,370
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,543	334	705	-	2,631
Fines and forfeits	722	451	-	-	-	25	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>722</u>	<u>451</u>	<u>1,543</u>	<u>334</u>	<u>705</u>	<u>25</u>	<u>2,631</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	458	1,383	362	725	25	4,001
Total disbursements	<u>-</u>	<u>458</u>	<u>1,383</u>	<u>362</u>	<u>725</u>	<u>25</u>	<u>4,001</u>
Excess (deficiency) of receipts over (under) disbursements	<u>722</u>	<u>(7)</u>	<u>160</u>	<u>(28)</u>	<u>(20)</u>	<u>-</u>	<u>(1,370)</u>
Cash and investments - ending	<u>\$ 722</u>	<u>\$ 32</u>	<u>\$ 160</u>	<u>\$ 38</u>	<u>\$ 40</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, 2015

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,007
Receipts:							
Taxes	-	113	-	1,275,165	322,325	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	44,524	-	-	-	3,816
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	113	44,524	1,275,165	322,325	-	3,816
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	113	44,524	1,275,165	322,325	-	-
Total disbursements	-	113	44,524	1,275,165	322,325	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	3,816
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,823

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Amateur Radio Grant	EMA Equipment Grant	UC Cancer Prevention	UC Heart Health	Mobile Equipment Grant
Cash and investments - beginning	\$ 70,685	\$ 25,388	\$ -	\$ -	\$ 5,038	\$ 5,425	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,742	3,817	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	5,742	3,817	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	289	7,269	-	-	2,074	303	-
Total disbursements	289	7,269	-	-	2,074	303	-
Excess (deficiency) of receipts over (under) disbursements	5,453	(3,452)	-	-	(2,074)	(303)	-
Cash and investments - ending	\$ 76,138	\$ 21,936	\$ -	\$ -	\$ 2,964	\$ 5,122	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Treasurer - Cash Fund	Clerk-Support	Sheriff Commissary Fund	Sex/Violent Offender Admin-Co	Sex/Violent Offender Admin-State	Recorders Perp	Infraction Judgement
Cash and investments - beginning	\$ 300	\$ 1,325	\$ 2,876	\$ -	\$ -	\$ 26,335	\$ 1,591
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	9,589	-
Fines and forfeits	-	-	-	-	-	-	10,836
Other receipts	-	152,970	38,149	225	25	-	-
Total receipts	-	152,970	38,149	225	25	9,589	10,836
Disbursements:							
Personal services	-	-	-	-	-	295	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	151,730	33,232	-	20	3,936	11,785
Total disbursements	-	151,730	33,232	-	20	4,231	11,785
Excess (deficiency) of receipts over (under) disbursements	-	1,240	4,917	225	5	5,358	(949)
Cash and investments - ending	\$ 300	\$ 2,565	\$ 7,793	\$ 225	\$ 5	\$ 31,693	\$ 642



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	CRI Grant (Cities Readiness Initiative)	Ebola - Grant	Bio-Terrorism CDC Grant	PHC Grant	ACS Mammogram	MRC Grant
Cash and investments - beginning	\$ -	\$ -	\$ (6,240)	\$ 8,690	\$ 2,174	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,410	-	-	-	-
Charges for services	-	-	-	-	3,900	3,015
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,913	-	13,808	-	-	-
Total receipts	4,913	7,410	13,808	-	3,900	3,015
Disbursements:						
Personal services	2,250	11	10,336	-	-	3,736
Supplies	2,429	2,062	-	-	-	292
Other services and charges	234	4,416	474	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,454	-
Total disbursements	4,913	6,489	10,810	-	4,454	4,028
Excess (deficiency) of receipts over (under) disbursements	-	921	2,998	-	(554)	(1,013)
Cash and investments - ending	\$ -	\$ 921	\$ (3,242)	\$ 8,690	\$ 1,620	\$ (1,013)

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	NACCHO Grant	In Dept Vet Affair Equip Grant	Project Income	ARRA Mass Trans	Cemetery Trust Clearance	Sheriff K-9 Donations
Cash and investments - beginning	\$ 2,630	\$ -	\$ 59,496	\$ -	\$ 2,506	\$ 1,051
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,500	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	23,139	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	3,500	-	23,139	-	-	-
Disbursements:						
Personal services	2,154	-	24,183	-	-	-
Supplies	1,321	-	666	-	-	-
Other services and charges	-	-	107	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,257	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,475	-	29,213	-	-	-
Excess (deficiency) of receipts over (under) disbursements	25	-	(6,074)	-	-	-
Cash and investments - ending	\$ 2,655	\$ -	\$ 53,422	\$ -	\$ 2,506	\$ 1,051

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Reserve Dep Donation	Sheriff Donation Fund	UC Sheriff Support Donations	Mass Transportation	Star Dev Housing Grant	Totals
Cash and investments - beginning	\$ 1,431	\$ 1,002	\$ 223	\$ -	\$ -	\$ 5,489,276
Receipts:						
Taxes	-	-	-	-	-	11,064,744
Licenses and permits	-	-	-	-	-	10,332
Intergovernmental receipts	-	-	-	279,049	-	2,106,770
Charges for services	5,482	-	-	-	-	802,090
Fines and forfeits	-	-	-	-	-	140,097
Other receipts	-	-	-	-	-	2,576,664
Total receipts	5,482	-	-	279,049	-	16,700,697
Disbursements:						
Personal services	-	-	-	-	-	3,000,550
Supplies	-	-	-	-	-	317,247
Other services and charges	-	-	-	-	-	1,542,182
Debt service - principal and interest	-	-	-	-	-	87,500
Capital outlay	-	-	-	-	-	323,982
Other disbursements	2,313	-	-	279,049	-	11,222,226
Total disbursements	2,313	-	-	279,049	-	16,493,687
Excess (deficiency) of receipts over (under) disbursements	3,169	-	-	-	-	207,010
Cash and investments - ending	\$ 4,600	\$ 1,002	\$ 223	\$ -	\$ -	\$ 5,696,286

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Treasurer - After Settlement Collection	Sheriff - Inmate Trust	Sheriff Commissary Fund	Clerk - Trust	Sheriff Cash Book	Recorder - Checking	General
Cash and investments - beginning	\$ 213,874	\$ 3,227	\$ 7,793	\$ 118,346	\$ -	\$ -	\$ 398,846
Receipts:							
Taxes	208,726	-	-	-	-	-	1,630,138
Licenses and permits	-	-	-	-	-	-	9,398
Intergovernmental receipts	-	-	-	-	-	-	150,487
Charges for services	-	-	-	-	-	-	181,425
Fines and forfeits	-	-	-	402,945	-	-	32,362
Other receipts	-	37,930	38,324	-	-	-	351,390
Total receipts	208,726	37,930	38,324	402,945	-	-	2,355,200
Disbursements:							
Personal services	-	-	-	-	-	-	1,553,508
Supplies	-	-	-	-	-	-	56,806
Other services and charges	-	-	-	-	-	-	327,150
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	35,474
Other disbursements	213,874	37,911	40,273	403,702	-	-	265,540
Total disbursements	213,874	37,911	40,273	403,702	-	-	2,238,478
Excess (deficiency) of receipts over (under) disbursements	(5,148)	19	(1,949)	(757)	-	-	116,722
Cash and investments - ending	\$ 208,726	\$ 3,246	\$ 5,844	\$ 117,589	\$ -	\$ -	\$ 515,568

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Accident Report	CAGIT - Special Legislation	CAGIT County Certified Shares	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 340	\$ 1,076,956	\$ 109,546	\$ 108,322	\$ 4,808	\$ 36,653	\$ 13,943
Receipts:							
Taxes	-	662,744	597,103	238,183	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	100	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,276	4,690	-
Other receipts	-	-	-	-	-	-	132,667
Total receipts	100	662,744	597,103	238,183	2,276	4,690	132,667
Disbursements:							
Personal services	-	-	325,077	-	-	-	88,604
Supplies	-	-	-	-	-	-	5,646
Other services and charges	-	50,802	241,136	245,852	-	-	27,489
Debt service - principal and interest	-	88,000	-	-	-	-	-
Capital outlay	-	-	-	30,000	-	53	-
Other disbursements	-	438,719	-	-	-	327	2,358
Total disbursements	-	577,521	566,213	275,852	-	380	124,097
Excess (deficiency) of receipts over (under) disbursements	100	85,223	30,890	(37,669)	2,276	4,310	8,570
Cash and investments - ending	\$ 440	\$ 1,162,179	\$ 140,436	\$ 70,653	\$ 7,084	\$ 40,963	\$ 22,513

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development
Cash and investments - beginning	\$ 5,255	\$ 17,468	\$ 27,117	\$ 6,743	\$ 701,618	\$ -	\$ 104,295
Receipts:							
Taxes	-	-	-	-	122,826	10,957	55,494
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,765	872	4,405
Charges for services	-	-	-	1,615	84,083	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	614	-	-	-	-	2,009
Total receipts	-	614	-	1,615	216,674	11,829	61,908
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	3,508	-	-
Other services and charges	-	-	-	-	76,825	11,753	51,243
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,285	-	-	-	-	-
Total disbursements	-	2,285	-	-	80,333	11,753	51,243
Excess (deficiency) of receipts over (under) disbursements	-	(1,671)	-	1,615	136,341	76	10,665
Cash and investments - ending	\$ 5,255	\$ 15,797	\$ 27,117	\$ 8,358	\$ 837,959	\$ 76	\$ 114,960

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Drug Free Community	Emergency Planning/ Right To Know	Enhanced Access	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 44,724	\$ 19,847	\$ 2,450	\$ 3,684	\$ 5,500	\$ 39,448	\$ 15,068
Receipts:							
Taxes	-	-	-	-	-	106,040	-
Licenses and permits	-	-	-	11,183	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,406	-
Charges for services	-	-	1,361	-	-	50,453	900
Fines and forfeits	6,007	-	-	-	-	-	-
Other receipts	-	11,913	-	-	-	72,199	-
Total receipts	6,007	11,913	1,361	11,183	-	237,098	900
Disbursements:							
Personal services	6,932	-	-	-	-	132,862	-
Supplies	-	887	-	-	-	3,052	-
Other services and charges	1,423	1,231	-	-	-	24,777	500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,500	-	-	-	-
Other disbursements	225	9,000	-	6,125	-	72,285	-
Total disbursements	8,580	11,118	1,500	6,125	-	232,976	500
Excess (deficiency) of receipts over (under) disbursements	(2,573)	795	(139)	5,058	-	4,122	400
Cash and investments - ending	\$ 42,151	\$ 20,642	\$ 2,311	\$ 8,742	\$ 5,500	\$ 43,570	\$ 15,468

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Health Maintenance	Local Road And Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 4,748	\$ 79,484	\$ 16,515	\$ 551,983	\$ 7,489	\$ 820,879	\$ 144,205
Receipts:							
Taxes	-	-	-	-	-	579,858	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	33,139	71,757	-	986,543	-	-	-
Charges for services	20,591	-	4,997	-	2,586	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	29,214	-	4,902	250
Total receipts	53,730	71,757	4,997	1,015,757	2,586	584,760	250
Disbursements:							
Personal services	9,139	-	-	469,530	1,074	-	3,449
Supplies	1,042	105,835	-	121,918	250	-	178
Other services and charges	1,555	-	-	101,134	870	-	36,297
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,965	-	291	201,587	-	-	-
Other disbursements	-	-	-	-	-	648,014	-
Total disbursements	14,701	105,835	291	894,169	2,194	648,014	39,924
Excess (deficiency) of receipts over (under) disbursements	39,029	(34,078)	4,706	121,588	392	(63,254)	(39,674)
Cash and investments - ending	\$ 43,777	\$ 45,406	\$ 21,221	\$ 673,571	\$ 7,881	\$ 757,625	\$ 104,531



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Riverboat	Sex/Violent Offender Admin-Co	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 31,563	\$ 225	\$ 431	\$ 27,966	\$ 6,908	\$ 3,996	\$ 4,496
Receipts:							
Taxes	-	-	-	-	8,392	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	27,820	-	-	-	-	-	-
Charges for services	-	-	-	31,064	-	-	-
Fines and forfeits	-	-	5,700	13,870	-	-	-
Other receipts	-	216	-	-	-	2,430	-
Total receipts	27,820	216	5,700	44,934	8,392	2,430	-
Disbursements:							
Personal services	28,515	-	-	-	-	2,278	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	63,197	-	196	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	6,131	-	8,980	-	-
Total disbursements	28,515	-	6,131	63,197	8,980	2,474	-
Excess (deficiency) of receipts over (under) disbursements	(695)	216	(431)	(18,263)	(588)	(44)	-
Cash and investments - ending	\$ 30,868	\$ 441	\$ -	\$ 9,703	\$ 6,320	\$ 3,952	\$ 4,496

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	Election And Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ -	\$ 43,005	\$ -	\$ 11,520	\$ 50,070	\$ 309	\$ 2,649
Receipts:							
Taxes	-	22,754	-	-	19,794	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,558	-	-
Charges for services	-	-	18,616	-	-	-	900
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,790	-	-	5,390	-	-	-
Total receipts	9,790	22,754	18,616	5,390	21,352	-	900
Disbursements:							
Personal services	-	-	1,202	-	15,033	-	-
Supplies	-	-	-	-	1,183	-	-
Other services and charges	-	-	-	5,390	21,225	-	835
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	10,700	-	-	-	-
Other disbursements	9,790	41,700	-	-	-	-	-
Total disbursements	9,790	41,700	11,902	5,390	37,441	-	835
Excess (deficiency) of receipts over (under) disbursements	-	(18,946)	6,714	-	(16,089)	-	65
Cash and investments - ending	\$ -	\$ 24,059	\$ 6,714	\$ 11,520	\$ 33,981	\$ 309	\$ 2,714

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Park And Recreation	County Offender Transportation Fund	Statewide 911	2016 LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Juvenile Probation User
Cash and investments - beginning	\$ 59,254	\$ 881	\$ 86,788	\$ -	\$ 4,994	\$ -	\$ 11,674
Receipts:							
Taxes	-	-	129,524	529,843	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,694	-	2,170
Other receipts	-	-	27,227	-	-	-	-
Total receipts	-	-	156,751	529,843	1,694	-	2,170
Disbursements:							
Personal services	1,771	-	120,329	-	-	-	8
Supplies	-	-	1,384	-	-	-	-
Other services and charges	1,259	-	6,102	-	-	-	627
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	529,843	5,044	-	110
Total disbursements	3,030	-	127,815	529,843	5,044	-	745
Excess (deficiency) of receipts over (under) disbursements	(3,030)	-	28,936	-	(3,350)	-	1,425
Cash and investments - ending	\$ 56,224	\$ 881	\$ 115,724	\$ -	\$ 1,644	\$ -	\$ 13,099

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Juvenile Intake Center Service	Adult Probation User 1	Adlt/Ju Offender Interstate	Adult Probation User 2	Intrastate Transfer Fee	Pre-Trial Diversion	Drain Maintenance
Cash and investments - beginning	\$ 631	\$ 77,910	\$ -	\$ 150	\$ 75	\$ 3,498	\$ 80,158
Receipts:							
Taxes	-	-	-	-	-	-	44,996
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	20,807	1,775	-	268	3,570	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	20,807	1,775	-	268	3,570	44,996
Disbursements:							
Personal services	-	548	-	-	-	3,046	-
Supplies	-	-	-	-	-	37	-
Other services and charges	-	1,686	1,475	-	-	2,209	51,020
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,350	-
Other disbursements	-	1,840	-	-	-	-	-
Total disbursements	-	4,074	1,475	-	-	6,642	51,020
Excess (deficiency) of receipts over (under) disbursements	-	16,733	300	-	268	(3,072)	(6,024)
Cash and investments - ending	\$ 631	\$ 94,643	\$ 300	\$ 150	\$ 343	\$ 426	\$ 74,134

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Drug Buy Money	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - Fica & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Perf
Cash and investments - beginning	\$ -	\$ 36,409	\$ -	\$ 8,287	\$ 12,046	\$ 3,019	\$ 8,691
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,298	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	537,013	2,759	191,530	293,445	30,021	208,434
Total receipts	1,298	537,013	2,759	191,530	293,445	30,021	208,434
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	450	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	719	-	-	-	-	-	-
Other disbursements	-	542,791	2,759	191,516	292,858	29,288	208,726
Total disbursements	1,169	542,791	2,759	191,516	292,858	29,288	208,726
Excess (deficiency) of receipts over (under) disbursements	129	(5,778)	-	14	587	733	(292)
Cash and investments - ending	\$ 129	\$ 30,631	\$ -	\$ 8,301	\$ 12,633	\$ 3,752	\$ 8,399

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	LOIT Public Settlement	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ -	\$ 8,262	\$ -	\$ -	\$ -	\$ 106,028	\$ -
Receipts:							
Taxes	-	-	-	4,965,134	-	-	57,697
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	332,220	316,917	-	-
Charges for services	-	-	-	-	-	228,747	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,267	67,420	10,156	-	-	-	-
Total receipts	11,267	67,420	10,156	5,297,354	316,917	228,747	57,697
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,267	67,310	10,156	5,297,174	316,917	285,462	57,697
Total disbursements	11,267	67,310	10,156	5,297,174	316,917	285,462	57,697
Excess (deficiency) of receipts over (under) disbursements	-	110	-	180	-	(56,715)	-
Cash and investments - ending	\$ -	\$ 8,372	\$ -	\$ 180	\$ -	\$ 49,313	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sur Tax	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	State Fines And Forfeitures	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 939	\$ 722
Receipts:							
Taxes	186,658	-	232,606	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	26,851	-	-	97,612	-	-
Charges for services	-	-	-	34,819	-	-	-
Fines and forfeits	-	-	-	-	-	4,209	3,950
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>186,658</u>	<u>26,851</u>	<u>232,606</u>	<u>34,819</u>	<u>97,612</u>	<u>4,209</u>	<u>3,950</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>186,658</u>	<u>26,851</u>	<u>232,606</u>	<u>34,819</u>	<u>97,613</u>	<u>4,711</u>	<u>4,657</u>
Total disbursements	<u>186,658</u>	<u>26,851</u>	<u>232,606</u>	<u>34,819</u>	<u>97,613</u>	<u>4,711</u>	<u>4,657</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(1)	(502)	(707)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 437</u>	<u>\$ 15</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Special Death Benefit	Sales Disclosure - State Share	Coroners Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex/Violent Offender Admin-State	Forest Restoration
Cash and investments - beginning	\$ 32	\$ 160	\$ 38	\$ -	\$ 40	\$ 5	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,615	426	-	908	25	-
Fines and forfeits	429	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	429	1,615	426	-	908	25	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	420	1,595	416	-	858	22	-
Total disbursements	420	1,595	416	-	858	22	-
Excess (deficiency) of receipts over (under) disbursements	9	20	10	-	50	3	-
Cash and investments - ending	\$ 41	\$ 180	\$ 48	\$ -	\$ 90	\$ 8	\$ -



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Education Plate Fees Agency	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	LOIT Special Distribution	LIT Certified Shares	LIT Economic Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	113	-	1,267,668	319,247	239,573	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	44,522	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>113</u>	<u>44,522</u>	<u>1,267,668</u>	<u>319,247</u>	<u>239,573</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>113</u>	<u>44,422</u>	<u>1,267,668</u>	<u>319,247</u>	<u>239,573</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>113</u>	<u>44,422</u>	<u>1,267,668</u>	<u>319,247</u>	<u>239,573</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2016

	LIT-Special Purpose	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	2015 Emergency Performance Grant	UC Cancer Prevention	LOIT Public Safety - County Share
Cash and investments - beginning	\$ -	\$ 27,823	\$ 76,138	\$ 21,936	\$ -	\$ 2,964	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,750	5,639	3,750	-	-	237,260
Charges for services	-	-	-	-	-	-	5,455
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,135	-	-
Total receipts	-	3,750	5,639	3,750	4,135	-	242,715
Disbursements:							
Personal services	-	-	3,656	-	-	59	-
Supplies	-	-	-	-	-	-	5,481
Other services and charges	-	-	-	-	-	24	143,165
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,135	-	-
Other disbursements	-	-	276	7,727	-	2,881	-
Total disbursements	-	-	3,932	7,727	4,135	2,964	148,646
Excess (deficiency) of receipts over (under) disbursements	-	3,750	1,707	(3,977)	-	(2,964)	94,069
Cash and investments - ending	\$ -	\$ 31,573	\$ 77,845	\$ 17,959	\$ -	\$ -	\$ 94,069

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	UC Opioid Treatment- Donation	EMA Radio Donation	Brownsville Street Lights	TIF District - Union County	LIT Public Safety	UC Heart Health	Community Crossings Grant
Cash and investments - beginning	\$ -	\$ 3,950	\$ -	\$ -	\$ -	\$ 5,122	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,370	-	-	-	-	-	387,587
Total receipts	11,370	-	-	-	-	-	387,587
Disbursements:							
Personal services	2,398	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	387,587
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,000	-	-	-	-	74	-
Total disbursements	3,398	-	-	-	-	74	387,587
Excess (deficiency) of receipts over (under) disbursements	7,972	-	-	-	-	(74)	-
Cash and investments - ending	\$ 7,972	\$ 3,950	\$ -	\$ -	\$ -	\$ 5,048	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Treasurer - Cash Fund	Clerk-Support	Deferral Program	CLECE#2 Fund	County User	Jury Pay Fund	Recorders Perp
Cash and investments - beginning	\$ 300	\$ 2,565	\$ 31,728	\$ 5,442	\$ 2,087	\$ 6,458	\$ 31,693
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	11,608
Fines and forfeits	-	134,859	7,980	378	2,335	1,306	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	134,859	7,980	378	2,335	1,306	11,608
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,421	-	2,307	3,792	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,653	-	-	-	-
Other disbursements	-	134,225	-	-	24	-	13,269
Total disbursements	-	134,225	5,074	-	2,331	3,792	13,269
Excess (deficiency) of receipts over (under) disbursements	-	634	2,906	378	4	(2,486)	(1,661)
Cash and investments - ending	\$ 300	\$ 3,199	\$ 34,634	\$ 5,820	\$ 2,091	\$ 3,972	\$ 30,032

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Infraction Judgement	CRI Grant (Cities Readiness Initiative)	Ebola - Grant	Bio-Terrorism CDC Grant	PHC Grant	ACS Mammogram
Cash and investments - beginning	\$ 642	\$ -	\$ 921	\$ (3,242)	\$ 8,690	\$ 1,620
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,409	-	-	-
Charges for services	-	-	-	-	-	3,900
Fines and forfeits	14,273	-	-	-	-	-
Other receipts	-	4,804	-	14,710	-	-
Total receipts	14,273	4,804	7,409	14,710	-	3,900
Disbursements:						
Personal services	-	970	2,726	13,969	-	-
Supplies	-	3,722	1,463	57	-	-
Other services and charges	-	55	4,061	515	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,585	-	-	-	-	2,485
Total disbursements	13,585	4,747	8,250	14,541	-	2,485
Excess (deficiency) of receipts over (under) disbursements	688	57	(841)	169	-	1,415
Cash and investments - ending	\$ 1,330	\$ 57	\$ 80	\$ (3,073)	\$ 8,690	\$ 3,035

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	MRC Grant	NACCHO Grant	Project Income	Cemetery Trust Clearance	Sheriff K-9 Donations	Reserve Dep Donation
Cash and investments - beginning	\$ (1,013)	\$ 2,655	\$ 53,422	\$ 2,506	\$ 1,051	\$ 4,600
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,373	-	-	-	-	3,860
Fines and forfeits	-	-	26,027	-	-	-
Other receipts	-	-	-	70	-	3,812
Total receipts	<u>5,373</u>	<u>-</u>	<u>26,027</u>	<u>70</u>	<u>-</u>	<u>7,672</u>
Disbursements:						
Personal services	2,695	2,579	23,896	-	-	-
Supplies	1,665	-	1,172	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	5,933	-	-	-
Other disbursements	-	-	-	-	222	9,024
Total disbursements	<u>4,360</u>	<u>2,579</u>	<u>31,001</u>	<u>-</u>	<u>222</u>	<u>9,024</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,013</u>	<u>(2,579)</u>	<u>(4,974)</u>	<u>70</u>	<u>(222)</u>	<u>(1,352)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 48,448</u>	<u>\$ 2,576</u>	<u>\$ 829</u>	<u>\$ 3,248</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff Donation Fund	Shop With A Cop Donation	UC Sheriff Support Donations	Mass Transportation	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 1,002	\$ -	\$ 223	\$ -	\$ -	\$ 5,696,286
Receipts:						
Taxes	-	-	-	-	-	12,236,068
Licenses and permits	-	-	-	-	-	20,581
Intergovernmental receipts	-	-	-	396,763	-	2,768,743
Charges for services	-	-	-	-	-	695,427
Fines and forfeits	-	-	-	-	-	693,880
Other receipts	-	-	-	-	-	2,504,998
Total receipts	-	-	-	396,763	-	18,919,697
Disbursements:						
Personal services	-	-	-	-	-	2,815,853
Supplies	-	-	-	-	-	315,736
Other services and charges	-	-	-	-	-	1,899,185
Debt service - principal and interest	-	-	-	-	-	88,000
Capital outlay	-	-	-	-	-	297,360
Other disbursements	-	-	-	396,763	-	13,101,801
Total disbursements	-	-	-	396,763	-	18,517,935
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	401,762
Cash and investments - ending	\$ 1,002	\$ -	\$ 223	\$ -	\$ -	\$ 6,098,048

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Treasurer - After Settlement Collection	Sheriff - Inmate Trust	Sheriff Commissary Fund	Clerk - Trust	Sheriff Cash Book	Recorder - Checking	General
Cash and investments - beginning	\$ 208,726	\$ 3,246	\$ 5,844	\$ 117,589	\$ -	\$ -	\$ 515,568
Receipts:							
Taxes	235,352	-	-	-	-	-	2,145,014
Licenses and permits	-	-	-	-	-	-	8,271
Intergovernmental receipts	-	-	-	-	-	-	147,656
Charges for services	-	-	-	-	-	-	214,562
Fines and forfeits	-	-	-	345,648	-	-	33,333
Other receipts	-	29,440	26,244	-	-	-	344,755
Total receipts	235,352	29,440	26,244	345,648	-	-	2,893,591
Disbursements:							
Personal services	-	-	-	-	-	-	1,987,370
Supplies	-	-	-	-	-	-	55,443
Other services and charges	-	-	-	-	-	-	598,760
Capital outlay	-	-	-	-	-	-	17,184
Other disbursements	208,726	29,061	30,076	353,117	-	-	115,602
Total disbursements	208,726	29,061	30,076	353,117	-	-	2,774,359
Excess (deficiency) of receipts over (under) disbursements	26,626	379	(3,832)	(7,469)	-	-	119,232
Cash and investments - ending	\$ 235,352	\$ 3,625	\$ 2,012	\$ 110,120	\$ -	\$ -	\$ 634,800



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Accident Report	CAGIT - Special Legislation	CAGIT County Certified Shares	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 440	\$ 1,162,179	\$ 140,436	\$ 70,653	\$ 7,084	\$ 40,963	\$ 22,513
Receipts:							
Taxes	-	-	-	238,708	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	75	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,468	5,240	-
Other receipts	-	-	-	-	-	-	124,865
Total receipts	75	-	-	238,708	2,468	5,240	124,865
Disbursements:							
Personal services	-	-	-	-	-	-	87,911
Supplies	-	-	-	-	-	-	6,089
Other services and charges	-	-	-	264,000	-	-	22,348
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,162,179	140,436	-	-	-	-
Total disbursements	-	1,162,179	140,436	264,000	-	-	116,348
Excess (deficiency) of receipts over (under) disbursements	75	(1,162,179)	(140,436)	(25,292)	2,468	5,240	8,517
Cash and investments - ending	\$ 515	\$ -	\$ -	\$ 45,361	\$ 9,552	\$ 46,203	\$ 31,030

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development
Cash and investments - beginning	\$ 5,255	\$ 15,797	\$ 27,117	\$ 8,358	\$ 837,959	\$ 76	\$ 114,960
Receipts:							
Taxes	-	-	-	-	122,168	10,883	55,116
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,926	884	4,478
Charges for services	-	-	-	1,630	76,406	-	-
Fines and forfeits	21,950	-	-	-	-	-	-
Other receipts	-	195	-	-	1,054	-	-
Total receipts	21,950	195	-	1,630	209,554	11,767	59,594
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	6,785	-	-
Other services and charges	-	-	-	-	323,790	6,687	31,182
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	15,992	27,117	-	-	-	-
Total disbursements	-	15,992	27,117	-	330,575	6,687	31,182
Excess (deficiency) of receipts over (under) disbursements	21,950	(15,797)	(27,117)	1,630	(121,021)	5,080	28,412
Cash and investments - ending	\$ 27,205	\$ -	\$ -	\$ 9,988	\$ 716,938	\$ 5,156	\$ 143,372

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Drug Free Community	Emergency Planning/ Right To Know	Enhanced Access	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 42,151	\$ 20,642	\$ 2,311	\$ 8,742	\$ 5,500	\$ 43,570	\$ 15,468
Receipts:							
Taxes	-	-	-	-	-	189,921	-
Licenses and permits	-	-	-	3,226	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,432	-
Charges for services	-	-	538	-	-	32,826	1,151
Fines and forfeits	7,489	-	-	-	-	-	-
Other receipts	-	3,004	-	-	-	20,000	-
Total receipts	7,489	3,004	538	3,226	-	258,179	1,151
Disbursements:							
Personal services	1,856	-	-	-	-	149,382	-
Supplies	-	811	-	-	-	3,212	-
Other services and charges	1,000	2,264	-	-	-	21,831	1,500
Capital outlay	-	2,313	-	-	-	-	1,330
Other disbursements	-	-	-	2,707	-	20,417	-
Total disbursements	2,856	5,388	-	2,707	-	194,842	2,830
Excess (deficiency) of receipts over (under) disbursements	4,633	(2,384)	538	519	-	63,337	(1,679)
Cash and investments - ending	\$ 46,784	\$ 18,258	\$ 2,849	\$ 9,261	\$ 5,500	\$ 106,907	\$ 13,789

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road And Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 43,777	\$ 45,406	\$ 21,221	\$ 673,571	\$ 7,881	\$ 757,625	\$ 104,531
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	16,570	91,999	-	1,091,387	-	-	-
Charges for services	561	-	4,997	-	2,590	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,271	-	70,471	750
Total receipts	17,131	91,999	4,997	1,094,658	2,590	70,471	750
Disbursements:							
Personal services	5,879	-	-	553,746	-	-	2,591
Supplies	517	62,937	-	124,636	-	-	2,330
Other services and charges	654	-	-	103,571	1,148	132,913	41,982
Capital outlay	1,038	-	19,919	305,897	-	-	-
Other disbursements	-	-	-	-	-	148,413	-
Total disbursements	8,088	62,937	19,919	1,087,850	1,148	281,326	46,903
Excess (deficiency) of receipts over (under) disbursements	9,043	29,062	(14,922)	6,808	1,442	(210,855)	(46,153)
Cash and investments - ending	\$ 52,820	\$ 74,468	\$ 6,299	\$ 680,379	\$ 9,323	\$ 546,770	\$ 58,378

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Riverboat	Sex/Violent Offender Admin-Co	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 30,868	\$ 441	\$ -	\$ 9,703	\$ 6,320	\$ 3,952	\$ 4,496
Receipts:							
Taxes	-	-	-	-	2,917	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	27,884	-	-	-	-	-	-
Charges for services	-	-	-	51,931	-	-	-
Fines and forfeits	-	153	6,186	14,639	-	-	-
Other receipts	-	-	-	-	-	4,440	-
Total receipts	27,884	153	6,186	66,570	2,917	4,440	-
Disbursements:							
Personal services	-	-	-	-	-	2,000	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	57,554	-	209	-
Capital outlay	42,500	-	-	-	-	-	-
Other disbursements	-	-	4,500	-	2,841	-	-
Total disbursements	42,500	-	4,500	57,554	2,841	2,209	-
Excess (deficiency) of receipts over (under) disbursements	(14,616)	153	1,686	9,016	76	2,231	-
Cash and investments - ending	\$ 16,252	\$ 594	\$ 1,686	\$ 18,719	\$ 6,396	\$ 6,183	\$ 4,496

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	Election And Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ -	\$ 24,059	\$ 6,714	\$ 11,520	\$ 33,981	\$ 309	\$ 2,714
Receipts:							
Taxes	-	72,334	-	-	11,234	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	913	-	-
Charges for services	-	-	6,206	-	-	-	1,150
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,964	-	-	3,997	-	-	-
Total receipts	3,964	72,334	6,206	3,997	12,147	-	1,150
Disbursements:							
Personal services	-	-	-	-	5,269	-	-
Supplies	-	-	-	-	300	-	-
Other services and charges	-	-	-	3,997	671	-	1,563
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,964	14,067	-	-	-	-	-
Total disbursements	3,964	14,067	-	3,997	6,240	-	1,563
Excess (deficiency) of receipts over (under) disbursements	-	58,267	6,206	-	5,907	-	(413)
Cash and investments - ending	\$ -	\$ 82,326	\$ 12,920	\$ 11,520	\$ 39,888	\$ 309	\$ 2,301

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Park And Recreation	County Offender Transportation Fund	Statewide 911	2016 LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Juvenile Probation User
Cash and investments - beginning	\$ 56,224	\$ 881	\$ 115,724	\$ -	\$ 1,644	\$ -	\$ 13,099
Receipts:							
Taxes	27,031	-	128,468	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,196	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	244	-	-	1,874	325	2,904
Other receipts	-	-	33,459	-	-	-	-
Total receipts	29,227	244	161,927	-	1,874	325	2,904
Disbursements:							
Personal services	1,884	-	106,464	-	-	-	45
Supplies	-	-	9,736	-	-	-	-
Other services and charges	7,659	-	21,645	-	-	-	447
Capital outlay	4,849	-	31,600	-	-	-	-
Other disbursements	-	-	-	-	1,644	-	-
Total disbursements	14,392	-	169,445	-	1,644	-	492
Excess (deficiency) of receipts over (under) disbursements	14,835	244	(7,518)	-	230	325	2,412
Cash and investments - ending	\$ 71,059	\$ 1,125	\$ 108,206	\$ -	\$ 1,874	\$ 325	\$ 15,511

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Juvenile Intake Center Service	Adult Probation User 1	Adlt/Ju Offender Interstate	Adult Probation User 2	Intrastate Transfer Fee	Pre-Trial Diversion	Drain Maintenance
Cash and investments - beginning	\$ 631	\$ 94,643	\$ 300	\$ 150	\$ 343	\$ 426	\$ 74,134
Receipts:							
Taxes	-	-	-	-	-	-	48,420
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	26,465	-	-	-	6,460	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	26,465	-	-	-	6,460	48,420
Disbursements:							
Personal services	-	548	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,114	125	-	-	-	42,444
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	250	-	-	-	-	-
Total disbursements	-	4,912	125	-	-	-	42,444
Excess (deficiency) of receipts over (under) disbursements	-	21,553	(125)	-	-	6,460	5,976
Cash and investments - ending	\$ 631	\$ 116,196	\$ 175	\$ 150	\$ 343	\$ 6,886	\$ 80,110



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Drug Buy Money	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - Fica & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Perf
Cash and investments - beginning	\$ 129	\$ 30,631	\$ -	\$ 8,301	\$ 12,633	\$ 3,752	\$ 8,399
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	620,928	2,780	200,854	311,798	35,799	215,569
Total receipts	1,000	620,928	2,780	200,854	311,798	35,799	215,569
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	616,810	2,780	201,593	311,864	35,096	216,030
Total disbursements	-	616,810	2,780	201,593	311,864	35,096	216,030
Excess (deficiency) of receipts over (under) disbursements	1,000	4,118	-	(739)	(66)	703	(461)
Cash and investments - ending	\$ 1,129	\$ 34,749	\$ -	\$ 7,562	\$ 12,567	\$ 4,455	\$ 7,938

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	LOIT Public Settlement	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ -	\$ 8,372	\$ -	\$ 180	\$ -	\$ 49,313	\$ -
Receipts:							
Taxes	-	-	-	4,998,995	-	-	63,964
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	345,210	-	-	-
Charges for services	-	-	-	-	-	224,393	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,668	68,032	9,771	-	-	-	-
Total receipts	13,668	68,032	9,771	5,344,205	-	224,393	63,964
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,668	67,966	9,771	5,344,205	-	230,420	63,964
Total disbursements	13,668	67,966	9,771	5,344,205	-	230,420	63,964
Excess (deficiency) of receipts over (under) disbursements	-	66	-	-	-	(6,027)	-
Cash and investments - ending	\$ -	\$ 8,438	\$ -	\$ 180	\$ -	\$ 43,286	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sur Tax	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	State Fines And Forfeitures	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ 437	\$ 15
Receipts:							
Taxes	190,910	-	245,501	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	26,033	-	-	87,833	-	-
Charges for services	-	-	-	26,412	-	-	-
Fines and forfeits	-	-	-	-	-	3,484	-
Other receipts	-	-	-	-	-	-	-
Total receipts	190,910	26,033	245,501	26,412	87,833	3,484	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	190,910	26,033	245,501	26,412	87,832	3,404	15
Total disbursements	190,910	26,033	245,501	26,412	87,832	3,404	15
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	1	80	(15)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Special Death Benefit	Sales Disclosure - State Share	Coroners Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex/Violent Offender Admin-State	Forest Restoration
Cash and investments - beginning	\$ 41	\$ 180	\$ 48	\$ -	\$ 90	\$ 8	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,630	398	-	761	-	477
Fines and forfeits	374	-	-	306	-	17	-
Other receipts	-	-	-	-	-	-	-
Total receipts	374	1,630	398	306	761	17	477
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	388	1,705	404	181	783	25	477
Total disbursements	388	1,705	404	181	783	25	477
Excess (deficiency) of receipts over (under) disbursements	(14)	(75)	(6)	125	(22)	(8)	-
Cash and investments - ending	\$ 27	\$ 105	\$ 42	\$ 125	\$ 68	\$ -	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Education Plate Fees Agency	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	LOIT Special Distribution	LIT Certified Shares	LIT Economic Development
Cash and investments - beginning	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	131	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	44,524	-	-	-	1,273,500	320,650
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	131	44,524	-	-	-	1,273,500	320,650
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	131	44,524	-	-	-	1,273,500	320,650
Total disbursements	131	44,524	-	-	-	1,273,500	320,650
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT-Special Purpose	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	2015 Emergency Performance Grant	UC Cancer Prevention	LOIT Public Safety - County Share
Cash and investments - beginning	\$ -	\$ 31,573	\$ 77,845	\$ 17,959	\$ -	\$ -	\$ 94,069
Receipts:							
Taxes	1,600,554	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,549	5,344	3,549	-	-	250,345
Charges for services	-	-	-	-	-	-	12,286
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,600,554</u>	<u>3,549</u>	<u>5,344</u>	<u>3,549</u>	-	-	<u>262,631</u>
Disbursements:							
Personal services	-	-	3,656	-	-	-	78,000
Supplies	-	-	-	-	-	-	13,731
Other services and charges	276,564	-	-	-	-	-	167,045
Capital outlay	-	-	-	-	-	-	32,000
Other disbursements	120,000	5,200	5,453	9,392	-	-	-
Total disbursements	<u>396,564</u>	<u>5,200</u>	<u>9,109</u>	<u>9,392</u>	-	-	<u>290,776</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,203,990</u>	<u>(1,651)</u>	<u>(3,765)</u>	<u>(5,843)</u>	-	-	<u>(28,145)</u>
Cash and investments - ending	<u>\$ 1,203,990</u>	<u>\$ 29,922</u>	<u>\$ 74,080</u>	<u>\$ 12,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,924</u>

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	UC Opioid Treatment- Donation	EMA Radio Donation	Brownsville Street Lights	TIF District - Union County	LIT Public Safety	UC Heart Health	Community Crossings Grant
Cash and investments - beginning	\$ 7,972	\$ 3,950	\$ -	\$ -	\$ -	\$ 5,048	\$ -
Receipts:							
Taxes	-	-	790	232	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	318,375	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,061	-	-	-	-	-	684,414
Total receipts	3,061	-	790	232	318,375	-	684,414
Disbursements:							
Personal services	7,315	-	-	-	-	-	-
Supplies	950	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,450	551,874
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	232	318,375	-	132,540
Total disbursements	8,265	-	-	232	318,375	4,450	684,414
Excess (deficiency) of receipts over (under) disbursements	(5,204)	-	790	-	-	(4,450)	-
Cash and investments - ending	\$ 2,768	\$ 3,950	\$ 790	\$ -	\$ -	\$ 598	\$ -

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Treasurer - Cash Fund	Clerk-Support	Deferral Program	CLECE#2 Fund	County User	Jury Pay Fund	Recorders Perp
Cash and investments - beginning	\$ 300	\$ 3,199	\$ 34,634	\$ 5,820	\$ 2,091	\$ 3,972	\$ 30,032
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	15,649
Fines and forfeits	-	129,538	8,141	491	2,420	1,354	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	129,538	8,141	491	2,420	1,354	15,649
Disbursements:							
Personal services	-	-	3,046	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	7,267	-	-	-	-
Capital outlay	-	-	4,382	-	-	-	-
Other disbursements	-	130,936	-	-	2,415	-	1,051
Total disbursements	-	130,936	14,695	-	2,415	-	1,051
Excess (deficiency) of receipts over (under) disbursements	-	(1,398)	(6,554)	491	5	1,354	14,598
Cash and investments - ending	\$ 300	\$ 1,801	\$ 28,080	\$ 6,311	\$ 2,096	\$ 5,326	\$ 44,630



UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Infraction Judgement	CRI Grant (Cities Readiness Initiative)	Ebola - Grant	Bio-Terrorism CDC Grant	PHC Grant	ACS Mammogram
Cash and investments - beginning	\$ 1,330	\$ 57	\$ 80	\$ (3,073)	\$ 8,690	\$ 3,035
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	12,759	-	-	-	-	-
Other receipts	-	6,519	-	11,611	-	-
Total receipts	12,759	6,519	-	11,611	-	-
Disbursements:						
Personal services	-	5,263	-	10,741	-	-
Supplies	-	1,555	80	827	-	-
Other services and charges	-	266	-	664	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,249	57	-	-	58	810
Total disbursements	13,249	7,141	80	12,232	58	810
Excess (deficiency) of receipts over (under) disbursements	(490)	(622)	(80)	(621)	(58)	(810)
Cash and investments - ending	\$ 840	\$ (565)	\$ -	\$ (3,694)	\$ 8,632	\$ 2,225

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	MRC Grant	NACCHO Grant	Project Income	Cemetery Trust Clearance	Sheriff K-9 Donations	Reserve Dep Donation
Cash and investments - beginning	\$ -	\$ 76	\$ 48,448	\$ 2,576	\$ 829	\$ 3,248
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	13,000	-	-	-	-
Fines and forfeits	-	-	13,237	-	-	-
Other receipts	-	-	-	15	-	7,190
Total receipts	-	13,000	13,237	15	-	7,190
Disbursements:						
Personal services	-	56	26,521	-	-	-
Supplies	-	194	-	-	-	-
Other services and charges	-	698	1,381	-	-	-
Capital outlay	-	1,045	3,638	-	-	-
Other disbursements	-	-	-	-	450	7,409
Total disbursements	-	1,993	31,540	-	450	7,409
Excess (deficiency) of receipts over (under) disbursements	-	11,007	(18,303)	15	(450)	(219)
Cash and investments - ending	\$ -	\$ 11,083	\$ 30,145	\$ 2,591	\$ 379	\$ 3,029

UNION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Donation Fund	Shop With A Cop Donation	UC Sheriff Support Donations	Mass Transportation	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 1,002	\$ -	\$ 223	\$ -	\$ -	\$ 6,098,048
Receipts:						
Taxes	-	-	-	-	-	10,388,643
Licenses and permits	-	-	-	-	-	11,497
Intergovernmental receipts	-	-	-	335,619	-	4,424,856
Charges for services	-	-	-	-	-	689,629
Fines and forfeits	-	-	-	-	-	647,499
Other receipts	-	5,335	-	-	12,837	2,880,090
Total receipts	-	5,335	-	335,619	12,837	19,042,214
Disbursements:						
Personal services	-	-	-	-	-	3,039,543
Supplies	-	-	-	-	-	290,133
Other services and charges	-	-	-	-	-	2,704,267
Capital outlay	-	-	-	-	-	467,695
Other disbursements	-	2,247	-	335,619	10,299	12,713,943
Total disbursements	-	2,247	-	335,619	10,299	19,215,581
Excess (deficiency) of receipts over (under) disbursements	-	3,088	-	-	2,538	(173,367)
Cash and investments - ending	\$ 1,002	\$ 3,088	\$ 223	\$ -	\$ 2,538	\$ 5,924,681

UNION COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Union County Building Corporation	Courthouse Renovation	<u>\$ 176,000</u>	01/01/07	01/01/28

UNION COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2017

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 791,545
Buildings	3,182,559
Machinery, equipment, and vehicles	<u>3,238,278</u>
Total capital assets	<u>\$ 7,212,382</u>

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.