

**TAZEWELL COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**

**November 30, 2014**



**CliftonLarsonAllen**

**TAZEWELL COUNTY, ILLINOIS**

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## Independent Auditors' Report

Chairman and Members of the County Board  
Tazewell County, Illinois

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of November 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 47 through 49, the schedules of funding progress related to historical pension and other post-employment benefits information on pages 50 and 51, and note to required supplementary information on page 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

## **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Tazewell County, Illinois' basic financial statements. The combining and individual fund statements and schedules and schedule of assessed valuations, tax extensions, tax distributions, and tax rates are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2013, which are not presented with the accompanying financial statements. In our report dated May 22, 2014, we expressed unmodified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The 2013 individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 individual fund statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

#### **Other Reporting Required by Governmental Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2015 on our consideration of Tazewell County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tazewell County, Illinois' internal control over financial reporting and compliance.



Peoria, Illinois  
May 6, 2015

**TAZEWELL COUNTY, ILLINOIS**

Statement of Net Position

November 30, 2014

	<b>ASSETS</b>	<b>Primary Government Governmental Activities</b>	<b>Component Unit Emergency Telephone System Board</b>	<b>Total Reporting Entity</b>
<b>CURRENT ASSETS</b>				
Cash		\$ 38,086,053	\$ 48,426	\$ 38,134,479
Investments		10,024,785	-	10,024,785
Receivables:				
Property tax		12,285,900	-	12,285,900
State of Illinois		5,575,360	-	5,575,360
Other		395,488	99,498	494,986
Notes receivable, net of allowance for doubtful accounts, \$60,000		133,469	-	133,469
Prepaid expenses		4,113	-	4,113
Accrued interest receivable		44,647	-	44,647
Inventories		69,580	-	69,580
Total current assets		<u>66,619,395</u>	<u>147,924</u>	<u>66,767,319</u>
<b>NONCURRENT ASSETS</b>				
Notes receivable		374,922	-	374,922
Capital assets, not depreciated		1,927,221	-	1,927,221
Capital assets, net		43,240,414	351,674	43,592,088
Total noncurrent assets		<u>45,542,557</u>	<u>351,674</u>	<u>45,894,231</u>
<b>TOTAL ASSETS</b>		<u>112,161,952</u>	<u>499,598</u>	<u>112,661,550</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable		3,257,436	304,688	3,562,124
Accrued payroll and related costs		1,314,679	6,310	1,320,989
Claims payable		79,629	-	79,629
Estimated payable for claims and losses		488,420	-	488,420
Due to others		48,911	-	48,911
Unearned revenue - other		24,684	-	24,684
Compensated absences payable		5,937	-	5,937
Debt certificates		25,257	-	25,257
Note payable		-	27,965	27,965
Capital lease obligation		68,329	-	68,329
Total current liabilities		<u>5,313,282</u>	<u>338,963</u>	<u>5,652,245</u>
<b>NONCURRENT LIABILITIES</b>				
Compensated absences payable		496,639	-	496,639
Net pension obligation		556,021	-	556,021
Other post-employment benefit obligation		1,028,422	-	1,028,422
Debt certificates		212,855	-	212,855
Note payable		-	34,244	34,244
Capital lease obligation		235,026	-	235,026
Total noncurrent liabilities		<u>2,528,963</u>	<u>34,244</u>	<u>2,563,207</u>
<b>TOTAL LIABILITIES</b>		<u>7,842,245</u>	<u>373,207</u>	<u>8,215,452</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent year's property taxes		12,285,900	-	12,285,900
<b>NET POSITION</b>				
Net investment in capital assets		44,626,168	351,674	44,977,842
Restricted for:				
Judicial		689,645	-	689,645
Public safety and corrections		179,246	-	179,246
Highways		839,965	-	839,965
Health and welfare		420,020	-	420,020
General governmental services		677,881	-	677,881
Retirement		2,723,946	-	2,723,946
Unrestricted		41,876,936	(225,283)	41,651,653
<b>TOTAL NET POSITION</b>		<u>\$ 92,033,807</u>	<u>\$ 126,391</u>	<u>\$ 92,160,198</u>

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



**TAZEWELL COUNTY, ILLINOIS**

Statement of Activities

For the Year Ended November 30, 2014

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>		<u>Total Reporting Entity</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Primary Government</u>	<u>Component Unit</u>	
<b>PRIMARY GOVERNMENT</b>							
Governmental activities:							
Judicial	\$ 9,846,866	\$ 3,296,705	\$ 1,097,939	\$ -	\$ (5,452,222)	\$ -	\$ (5,452,222)
Public safety and corrections	13,153,827	1,708,310	79,653	29,410	(11,336,454)	-	(11,336,454)
Community development	321,871	113,743	-	-	(208,128)	-	(208,128)
Highways	9,486,257	188,412	-	489,126	(8,808,719)	-	(8,808,719)
Education	228,937	-	85,370	-	(143,567)	-	(143,567)
Health and welfare	10,190,709	2,019,123	5,698,021	-	(2,473,565)	-	(2,473,565)
General governmental services	10,989,467	2,001,906	63,679	129,858	(8,794,024)	-	(8,794,024)
Interest expense	10,827	-	-	-	(10,827)	-	(10,827)
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 54,228,761</u>	<u>\$ 9,328,199</u>	<u>\$ 7,024,662</u>	<u>\$ 648,394</u>	<u>(37,227,506)</u>	<u>-</u>	<u>(37,227,506)</u>
<b>COMPONENT UNIT</b>							
Emergency Telephone System Board	<u>\$ 1,689,644</u>	<u>\$ 1,173,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(515,735)</u>	<u>(515,735)</u>
<b>GENERAL REVENUES</b>							
General property tax					11,794,367	-	11,794,367
Sales tax					12,105,265	-	12,105,265
Motor fuel tax					4,605,871	-	4,605,871
State income tax					2,449,605	-	2,449,605
Personal property replacement tax					1,385,884	-	1,385,884
Other taxes					548,321	-	548,321
Unrestricted interest earnings					194,871	6,619	201,490
Miscellaneous					591,092	226	591,318
Total general revenues					<u>33,675,276</u>	<u>6,845</u>	<u>33,682,121</u>
Change in net position					(3,552,230)	(508,890)	(4,061,120)
<b>NET POSITION</b>							
Beginning of year					<u>95,586,037</u>	<u>635,281</u>	<u>96,221,318</u>
End of year					<u>\$ 92,033,807</u>	<u>\$ 126,391</u>	<u>\$ 92,160,198</u>

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

TAZEWELL COUNTY, ILLINOIS

Balance Sheet

Governmental Funds

November 30, 2014

	<b>General Fund</b>	<b>Illinois Municipal Retirement Fund</b>
<b>ASSETS</b>		
Cash	\$ 13,300,257	\$ 1,637,164
Investments	3,584,056	-
Receivables:		
Property tax receivable	4,177,800	1,806,750
State of Illinois	4,289,167	-
Other	-	-
Notes receivable	-	-
Prepaid expenses	4,113	-
Accrued interest receivable	44,647	-
Inventory, at cost	69,580	-
Due from other funds	64,534	-
	<u>25,534,154</u>	<u>3,443,914</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 25,534,154</u></b>	<b><u>\$ 3,443,914</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 2,278,745	\$ -
Accrued payroll and related costs	1,031,815	-
Due to other funds	187,926	1,516
Due to others - deferred prosecution	21,178	-
Due to others - veteran memorial	8,604	-
Unearned revenue - other	-	-
Total liabilities	<u>3,528,268</u>	<u>1,516</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Subsequent year's property taxes	4,177,800	1,806,750
Unavailable revenue	-	-
Total deferred inflows of resources	<u>4,177,800</u>	<u>1,806,750</u>
<b>FUND BALANCES</b>		
Nonspendable:		
Inventory	69,580	-
Prepays	4,113	-
Restricted for:		
Judicial	-	-
Public safety and corrections	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Retirement	-	1,635,648
Committed to:		
Public safety and corrections	405,548	-
Assigned to:		
Judicial	553,810	-
Public safety and corrections	28,652	-
Community development	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Working cash	450,757	-
Unassigned	16,315,626	-
	<u>17,828,086</u>	<u>1,635,648</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b><u>\$ 25,534,154</u></b>	<b><u>\$ 3,443,914</u></b>

<b>County Highway Fund</b>	<b>County Motor Fuel Tax Fund</b>	<b>County Health Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,946,450	\$ 1,472,481	\$ 2,229,775	\$ 12,708,152	\$ 33,294,279
-	4,022,373	697,709	1,720,647	10,024,785
1,687,950	-	856,350	3,757,050	12,285,900
-	225,897	804,031	256,265	5,575,360
28,391	-	-	109,119	137,510
-	-	-	508,391	508,391
-	-	-	-	4,113
-	-	-	-	44,647
-	-	-	-	69,580
-	-	-	84,450	148,984
<u>\$ 3,662,791</u>	<u>\$ 5,720,751</u>	<u>\$ 4,587,865</u>	<u>\$ 19,144,074</u>	<u>\$ 62,093,549</u>
\$ 149,326	\$ 13,896	\$ 40,693	\$ 771,241	\$ 3,253,901
37,932	5,173	136,819	102,940	1,314,679
1,279	84,023	1,204	60,962	336,910
-	-	-	-	21,178
-	-	-	-	8,604
5,000	-	16,951	2,733	24,684
<u>193,537</u>	<u>103,092</u>	<u>195,667</u>	<u>937,876</u>	<u>4,959,956</u>
1,687,950	-	856,350	3,757,050	12,285,900
-	-	-	374,922	374,922
<u>1,687,950</u>	<u>-</u>	<u>856,350</u>	<u>4,131,972</u>	<u>12,660,822</u>
-	-	-	-	69,580
-	-	-	-	4,113
-	-	-	689,645	689,645
-	-	-	179,246	179,246
-	-	-	839,965	839,965
-	-	-	420,020	420,020
-	-	-	677,881	677,881
-	-	-	1,088,298	2,723,946
-	-	-	-	405,548
-	-	-	505,918	1,059,728
-	-	-	186,981	215,633
-	-	-	297,163	297,163
1,781,304	5,617,659	-	5,033,562	12,432,525
-	-	3,535,848	2,043,655	5,579,503
-	-	-	2,130,700	2,130,700
-	-	-	-	450,757
-	-	-	(18,808)	16,296,818
<u>1,781,304</u>	<u>5,617,659</u>	<u>3,535,848</u>	<u>14,074,226</u>	<u>44,472,771</u>
<u>\$ 3,662,791</u>	<u>\$ 5,720,751</u>	<u>\$ 4,587,865</u>	<u>\$ 19,144,074</u>	<u>\$ 62,093,549</u>

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

**TAZEWELL COUNTY, ILLINOIS**

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position

November 30, 2014

Total fund balances - governmental funds		\$ 44,472,771
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:		
Cost of capital assets	\$ 97,372,328	
Accumulated depreciation	<u>52,204,693</u>	45,167,635
Long-term receivable is not available to pay for current period expenditures and therefore was not reported as an asset in the governmental funds.		374,922
An internal service fund is used by the County to charge the costs of medical and dental plans and liability insurance coverage to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		4,646,965
Certain liabilities, including long-term bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at November 30, 2014 consist of:		
Compensated absences	502,576	
Net pension obligation	556,021	
Other post-employment benefit obligation	1,028,422	
Debt certificates	238,112	
Capital lease obligation	<u>303,355</u>	<u>(2,628,486)</u>
<b>TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 92,033,807</u></b>

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

**TAZEWELL COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended November 30, 2014

	<b>General Fund</b>	<b>Illinois Municipal Retirement Fund</b>
<b>REVENUES</b>		
General property taxes	\$ 4,137,982	\$ 1,634,226
Sales tax/retailers' occupation tax	9,776,196	1,269,801
Intergovernmental	5,151,816	151,339
Loan repayment	-	-
Licenses and permits	747,196	-
Charges for services	4,325,577	-
Fines and forfeitures	808,238	-
Interest	83,284	-
Miscellaneous	529,225	-
Total revenues	25,559,514	3,055,366
<b>EXPENDITURES</b>		
Current:		
Judicial	6,831,692	-
Public safety and corrections	9,494,152	-
Community development	243,040	-
Highways	-	-
Education	194,856	-
Health and welfare	-	-
General governmental services	10,144,616	-
Retirement	-	3,098,212
Capital outlay	874,416	-
Debt service:		
Principal	38,585	-
Interest and fees	2,015	-
Total expenditures	27,823,372	3,098,212
Excess (deficiency) of revenues over expenditures	(2,263,858)	(42,846)
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from capital lease obligation	149,169	-
Transfers in	36,559	-
Transfers out	-	-
Total other financing sources (uses)	185,728	-
Net change in fund balances	(2,078,130)	(42,846)
<b>FUND BALANCE</b>		
Beginning of year	19,906,216	1,678,494
End of year	\$ 17,828,086	\$ 1,635,648

<b>County Highway Fund</b>	<b>County Motor Fuel Tax Fund</b>	<b>County Health Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,644,302	\$ -	\$ 804,464	\$ 3,573,393	\$ 11,794,367
-	-	-	1,059,268	12,105,265
198,043	3,215,270	5,041,078	2,905,191	16,662,737
-	-	-	163,870	163,870
-	-	-	-	747,196
143,941	44,471	587,060	2,081,124	7,182,173
-	-	-	61,367	869,605
5,638	25,491	12,517	50,575	177,505
14,367	-	210,126	99,238	852,956
<u>2,006,291</u>	<u>3,285,232</u>	<u>6,655,245</u>	<u>9,994,026</u>	<u>50,555,674</u>
-	-	-	599,628	7,431,320
-	-	-	181,997	9,676,149
-	-	-	-	243,040
1,676,818	3,347,933	-	2,723,671	7,748,422
-	-	-	-	194,856
-	-	6,466,634	2,406,196	8,872,830
-	-	-	1,056,933	11,201,549
-	-	-	1,445,140	4,543,352
373,063	-	28,796	208,228	1,484,503
17,208	-	24,730	535,000	615,523
3,511	-	5,301	-	10,827
<u>2,070,600</u>	<u>3,347,933</u>	<u>6,525,461</u>	<u>9,156,793</u>	<u>52,022,371</u>
<u>(64,309)</u>	<u>(62,701)</u>	<u>129,784</u>	<u>837,233</u>	<u>(1,466,697)</u>
73,898	-	-	-	223,067
83,341	-	-	-	119,900
-	-	-	(119,900)	(119,900)
<u>157,239</u>	<u>-</u>	<u>-</u>	<u>(119,900)</u>	<u>223,067</u>
92,930	(62,701)	129,784	717,333	(1,243,630)
<u>1,688,374</u>	<u>5,680,360</u>	<u>3,406,064</u>	<u>13,356,893</u>	<u>45,716,401</u>
<u>\$ 1,781,304</u>	<u>\$ 5,617,659</u>	<u>\$ 3,535,848</u>	<u>\$ 14,074,226</u>	<u>\$ 44,472,771</u>

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

**TAZEWELL COUNTY, ILLINOIS**

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Fund Balances With the Statement of Activities

Year Ended November 30, 2014

Total net change in fund balances - governmental funds		\$ (1,243,630)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay	\$ 1,484,503	
Depreciation expense	<u>(2,449,865)</u>	(965,362)
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) which do not affect change in fund balance.		
Loss on capital assets		(1,193,641)
Net change for trade-ins		(158,932)
Governmental funds report the issuance costs, premiums, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.		
		(1,682)
Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term debt in the statement of net position.		
Capital lease obligation		(223,067)
Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net position.		
Debt certificates	559,730	
Capital lease obligation	<u>55,793</u>	615,523
Accrued compensated absences reported in the statement of activities do require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		
		96,205
The increase in pension and other post-employment benefit obligations resulting from contributions being less than the annual required contribution is not a financial use and is not reported in the funds.		
		(202,307)
Repayments of loan principal and loan disbursements for the community development loan program are recorded as revenues and expenditures in the governmental funds, not increase/decrease notes receivable in the government-wide statements.		
Repayments of loan principal		(163,870)
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>(111,467)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ (3,552,230)</u></b>

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

**TAZEWELL COUNTY, ILLINOIS**

**Proprietary Fund - Internal Service Fund**

Statement of Net Position

November 30, 2014

**ASSETS**

Cash	\$ 4,791,774
Stop loss receivable	257,978
Due from other funds	<u>187,926</u>
	<u>5,237,678</u>

**LIABILITIES**

Accounts payable	3,535
Claims payable	79,629
Estimated payable for claims and losses	488,420
Due to others	<u>19,129</u>
	<u>590,713</u>

<b>NET POSITION - UNRESTRICTED</b>	<b><u>\$ 4,646,965</u></b>
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The notes to basic financial statements are an integral part of this statement.



**TAZEWELL COUNTY, ILLINOIS**

Proprietary Fund - Internal Service Fund

Statement of Revenues, Expenses, and Changes in Net Position

Year Ended November 30, 2014

**OPERATING REVENUES**

Charges for services	\$ 4,110,391
Refunds and recoveries	<u>267,361</u>
Total operating revenues	<u>4,377,752</u>

**OPERATING EXPENSES**

Medical claims	4,121,220
Administrative costs	137,953
Stop loss reinsurance	<u>247,412</u>
Total operating expenses	<u>4,506,585</u>

Operating loss (128,833)

**NONOPERATING REVENUES**

Interest income	<u>17,366</u>
Change in net position	(111,467)

**NET POSITION**

Beginning of year	<u>4,758,432</u>
End of year	<u>\$ 4,646,965</u>

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

**TAZEWELL COUNTY, ILLINOIS**

**Proprietary Fund - Internal Service Fund**

Statement of Cash Flows

Year Ended November 30, 2014

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from assessments made to other funds	\$ 3,012,286
Cash received from employees and others	1,096,749
Cash received from refunds and recoveries	9,383
Cash paid for claims	(3,844,753)
Cash paid for administrative costs and stop loss insurance	<u>(385,365)</u>

Net cash used in operating activities (111,700)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received on cash and investments 17,366

**NET DECREASE IN CASH** (94,334)

**CASH**

Beginning of year 4,886,108

End of year \$ 4,791,774

**RECONCILIATION OF OPERATING LOSS TO NET  
CASH USED IN OPERATING ACTIVITIES**

Operating loss	\$ (128,833)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Stop loss receivable	(257,978)
Due from other funds	(1,356)
Accounts payable	(34,820)
Estimated payable for claims and losses	<u>311,287</u>

**NET CASH USED IN OPERATING ACTIVITIES** \$ (111,700)

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

**TAZEWELL COUNTY, ILLINOIS**

Fiduciary Funds - Agency Fund

Statement of Fiduciary Net Position

November 30, 2014

**ASSETS**

Cash and investments \$ 3,682,961

**TOTAL ASSETS**

\$ 3,682,961

**LIABILITIES**

Due to State of Illinois \$ 30,238

Due to others 307,312

Amounts due taxing bodies and others 232,103

Amounts held pending court disposition 108,542

Amounts held for prisoners 8,731

Bond, restitution, tax redemption, and miscellaneous  
available for distribution 1,535,988

Amount due Regional Superintendent of Schools 1,460,047

**TOTAL LIABILITIES**

\$ 3,682,961

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

# TAZEWELL COUNTY, ILLINOIS

## Notes to Basic Financial Statements

November 30, 2014

### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Tazewell County is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Tazewell County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County and others. Tazewell County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The accounting policies of Tazewell County, Illinois, conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

#### **Financial Reporting Entity**

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Tazewell County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Tazewell County are financially accountable. Tazewell County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, Tazewell County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Tazewell County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Based on the foregoing criteria, the following organization is considered to be a discretely presented component unit and is reported in a separate column in the government-wide financial statements of Tazewell County to emphasize that it is legally separate from the County.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **Financial Reporting Entity (Continued)**

###### Emergency Telephone System Board of Tazewell County (ETSB)

The Tazewell County Board Chairman with the advice and consent of the Tazewell County Board appoints board members (not to exceed 11 members) to the Emergency Telephone System Board of Tazewell County. The members of the Emergency Telephone System Board of Tazewell County are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, authorizing disbursements and hiring all staff. The geographic area served by the Emergency Telephone System Board of Tazewell County is the same as Tazewell County. The treasurer of Tazewell County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board of Tazewell County. Tazewell County Board has the responsibility for approving the rate of the surcharge which funds the activities of the Emergency Telephone System Board and therefore has the ability to impose its will on that Board.

Transactions between Tazewell County and the Emergency Telephone System Board are accounted for in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

Significant accounting policies of the Emergency Telephone System Board are the same as those of Tazewell County. Separate financial statements are not prepared.

###### Other Related Organizations

The County Board Chairman and County Board make appointments of the governing boards of a number of special purpose districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore has no financial accountability. These units are not considered component units of Tazewell County, Illinois.

Additionally, the Tazewell County Board Chairman and County Board make appointments to several jointly appointed boards for which Tazewell County may provide limited support and derive benefit from the services. However, Tazewell County does not appoint a voting majority and the entities are not considered component units of Tazewell County. The County does not have equity interest in the organizations and financial information of the organizations is not included in these basic financial statements.

# TAZEWELL COUNTY, ILLINOIS

## Notes to Basic Financial Statements

November 30, 2014

### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not have any business-type activities. For the most part, the effect of interfund activity has been removed from these statements. The primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

#### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within approximately 180 days of the end of the current fiscal year, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Agency funds have no measurement focus.

The County reports the following major governmental funds:

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

Illinois Municipal Retirement Fund - This special revenue fund accounts for the collection of taxes for the employer contribution to the state retirement system.

County Highway Fund - This special revenue fund is used to account for revenues derived from specific taxes and user charges for the maintenance of County highways.

County Motor Fuel Tax Fund - This special revenue fund accounts for repairs and maintenance to County highways with funding derived from the state's distribution of the County's share of the motor fuel tax collected by the state.

County Health Fund - This special revenue fund accounts for grants, entitlements, and other revenues that finance the operations of the County's health related activities.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Additional governmental fund types which are combined as nonmajor funds are as follows:

Special Revenue Funds - The Special Revenue Funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for in separate funds.

Debt Service Fund - The Debt Service Fund is utilized to account for the proceeds of the General Obligation Debt Certificates, Series 2005, and the subsequent debt service payments.

Additionally, the County reports the following fund types:

Internal Service Fund - This fund is used to account for the self-insured medical program that is provided to other funds of the County on a cost-reimbursement basis.

Agency Funds - These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units.

The proprietary fund (only proprietary fund Tazewell County maintains is the internal service fund) distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. Operating expenses for the proprietary fund include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

##### **Deposits and Investments**

The County's cash is comprised of cash on hand, demand deposits, and short-term investments, typically with a maturity at the date of purchase of twelve months or less.

The County and ETSB invest in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.



# TAZEWELL COUNTY, ILLINOIS

## Notes to Basic Financial Statements

November 30, 2014

### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Deposits and Investments (Continued)**

Investments also include sweep accounts investing in United States Government debt securities, which are stated at cost which approximates fair value.

Investments are stated at fair value. Certificates of deposit are stated at cost, which approximates fair value.

#### **Receivables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to one percent of the total extended levy.

#### **Prepaid Items**

Prepaid items represent current expenditures which benefit future periods. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

#### **Inventories**

Inventories are stated at cost. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

#### **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000, except for infrastructure, where the threshold for individual cost is \$250,000. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Land improvements	20 years
Infrastructure	40 years
Buildings and building improvements	20-50 years
Furnishings and equipment	5-15 years

**Compensated Absences Payable**

County employees are paid for vacation and compensated time by prescribed formulas based on length of service. Accumulated unpaid compensated absences are accrued when incurred in the government-wide financial statements. In the governmental funds, expenditures are typically recorded when payment is due and a liability would only be recorded as a result of employee resignations or retirements, for example.

**Long-term Liabilities**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Deferred Outflows of Resources**

The County would report decreases in net position or fund balance that relate to future periods as deferred outflows of resources in a separate section of its statements of net position or governmental fund balance sheet. No deferred outflows of resources are reported in these financial statements in the current year.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **Deferred Inflows of Resources**

The County's financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund balance that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has two types of items which occur related to revenue recognition. Property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is not legally available as of fiscal year end. Economic development loan receivables are recorded in the current year, but the revenue will be recorded in each subsequent year for the life of the loan, as it is not available in the governmental funds as of fiscal year end.

##### **Net Position**

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. As of November 30, 2014, there were no unspent bond proceeds. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

##### **Cash Equivalents**

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At November 30, 2014, there were no investments that were cash equivalents.

##### **Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund balance during the reporting period. Actual results could differ from those estimates. Material estimates that are particularly susceptible to significant change in the near term relate to the determination of the net pension obligation, other post-employment benefit obligation, and estimated payable for claims and issues.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **Budgetary Data**

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

- (1) At a regular or special call meeting of the County Board in a time period from September to November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- (2) Prior to or soon after December 1, the final budget is legally enacted through passage of an appropriation ordinance. The final budget may differ from the proposed budget by changes that have been made and approved by two-thirds of the County Board.
- (3) Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board members. The legal level of control is the fund level.
- (4) The budget is prepared on the modified accrual basis.
- (5) Annual budgets have been legally adopted and/or informationally presented to the County Board for review for the General Fund (excludes working cash account), Special Revenue Funds (except for the Indemnity Fund and the Sheriff's Commissary Fund).
- (6) All appropriations lapse at year-end.

##### **Common Cash Account**

Separate bank accounts are not maintained for all County funds. Instead, certain general and special revenue funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average balances by fund.

Certain of the funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved by the County Board and at year-end are reflected as amounts due to the respective "loaning" fund in the fund financial statements.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Fund Balance Classification

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventory and prepaid expenditures as nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The County has classified state and federal grants as being restricted because their use is restricted by granting agencies. The County has also classified property taxes and various fees and fines as being restricted because their use is restricted by state laws and regulations.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County has classified fees collected to house gainfully employed prisoners as being committed because their use is formally committed by the County Board.
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to a board member through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Balance Classification (Continued)**

Beginning fund balances for the County’s governmental funds have been restated to reflect the change of the Tort Judgment Fund being classified as an internal service fund for the County year ended November 30, 2013, as it is now considered a special revenue fund for the County year ended November 30, 2014.

**NOTE 2 - CASH AND INVESTMENTS**

**Custodial Credit Risk - Deposits**

Custodial credit risk is the potential for a financial institution or counterparty to fail such that the County would not be able to recover the value of deposits, investments, or collateral securities that are in the possession of an outside party. The County’s investment policy requires funds on deposit in excess of FDIC limits to be secured by some form of collateral, witnessed by a written agreement.

As of November 30, 2014, the carrying amount of the County’s bank deposits (includes checking, savings, and certificates of deposit) was \$51,604,764 (excludes petty cash in the amount of \$153,919 which is included in the cash balance in the statement of net position). As of November 30, 2014, \$43,280,247 of the County’s bank balance of \$52,417,318 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 5,346,446
Uninsured and collateral held by pledging bank	23,828,815
Uninsured and collateral held by pledging bank’s trust department not in the County’s name	<u>14,104,986</u>
<b>Total</b>	<b><u>\$ 43,280,247</u></b>

As of November 30, 2014, the County’s investments included the following:

	<b><u>Fair Value*</u></b>	<b><u>Maturities (In Years) Less Than One</u></b>	<b><u>Carrying Amount</u></b>
Sweep accounts	\$ 14,021,444	\$ 14,021,444	\$ 14,021,444
Illinois Funds	<u>83,542</u>	<u>83,542</u>	<u>83,542</u>
	<b><u>\$ 14,104,986</u></b>	<b><u>\$ 14,104,986</u></b>	<b><u>\$ 14,104,986</u></b>

\* Equivalent to deposit balance

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

##### **Custodial Credit Risk - Investments**

Sweep Accounts - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Regarding the County's investment in the sweep accounts, all of the underlying securities are held by the bank, not in the name of the County, and are invested in United States Government agency debt securities.

Illinois Funds - Investment in Illinois Funds is the County's portion of an investment pool which is collateralized in total but no collateral is specifically pledged to the County. The Illinois Funds are state-approved, professionally managed investment funds which enable local governments in Illinois to pool available funds for investment in various state-approved investments. The fair value of the County's position in the pool is the same as the value of the pool shares. The carrying amount of these deposits at November 30, 2014 was \$83,542.

##### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

It is the County's policy, to the extent possible, that the County will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than 3 years from the date of purchase. However, the County may collateralize its repurchase agreements using longer-dated investments not to exceed 5 years to maturity.

Under the terms of the sweep and repurchase agreements, funds are reinvested daily. Certificates of deposit at year end all have a date of maturity at date of purchase of one year or less.

##### **Concentration Risk**

Concentration risk is the risk associated with having more than five percent of investments in any issuer, other than the U.S. Government. County policy is to diversify its investments to the extent practical and within the confines of the statutes to ensure safety of the funds and to maximize return on investment. Such diversification will vary based on types of investment opportunities available from offering institutions. The County does not have any investments associated with a concentration risk.

# TAZEWELL COUNTY, ILLINOIS

## Notes to Basic Financial Statements

November 30, 2014

### NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

#### Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations.

State law limits investments as described in Note 1 to the basic financial statements. The County has no investment policy that would further limit its investment choices. As of November 30, 2014, the County's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

#### Other Information

Additionally, during the year, the Tazewell County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The policy to obtain securities to insure or collateralize deposits and investments throughout the year follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus (net worth) of the financial institution.

#### Reconciliation

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2014 financial statements.

	<b>Government-wide Statement of <u>Net Position</u></b>	<b>Fiduciary Funds Statement of <u>Net Position</u></b>	<b><u>Total</u></b>
Cash on hand and in banks	\$ 38,134,479	\$ -	\$ 38,134,479
Investments	10,024,785	-	10,024,785
Cash and investments	<u>-</u>	<u>3,682,961</u>	<u>3,682,961</u>
<b>Total</b>	<b><u>\$ 48,159,264</u></b>	<b><u>\$ 3,682,961</u></b>	<b><u>\$ 51,842,225</u></b>
Petty cash			\$ 153,919
Bank deposits			51,604,764
Illinois Funds - money market accounts			<u>83,542</u>
<b>Total</b>			<b><u>\$ 51,842,225</u></b>



**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 3 - PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September at the County Collector's office. Sale of taxes on any uncollected amounts is typically prior to November 30 and distribution to all taxing bodies, including County funds is typically also made prior to November 30.

Property taxes levied in 2013 are reflected as revenues in fiscal year 2014. Amounts not collected by the close of the tax cycle are either under tax objection or forfeiture. Distributions of these amounts are recognized as revenue in the year of distribution since collection is uncertain.

Property taxes levied in 2014 have been recognized as assets, net of an estimated uncollectible amount of 1 percent, and deferred inflows of resources as these taxes will be collected and are planned for budget purposes to be used in 2015.

Additionally, mobile home tax revenues are recognized on the cash basis due to uncertain availability until collection.

**NOTE 4 - RECEIVABLES**

Certain receivables at November 30, 2014 for the County's major funds and nonmajor funds are as follows:

	<u>General</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Nonmajor Funds</u>
State of Illinois:				
Sales tax	\$ 3,047,717	\$ -	\$ -	\$ -
Income tax	529,240	-	-	-
Replacement tax	60,790	-	-	-
Use taxes	94,415	-	-	-
Motor fuel tax	-	225,897	-	88,225
Reimbursements	388,098	-	-	-
Grants	-	-	-	168,040
Department of Public Health and Department of Human Services	-	-	804,031	-
Other	<u>168,907</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,289,167</u>	<u>\$ 225,897</u>	<u>\$ 804,031</u>	<u>\$ 256,265</u>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 4 - RECEIVABLES (CONTINUED)**

	<b><u>County Highway</u></b>	<b><u>Nonmajor Funds</u></b>
Other:		
Tipping fees	\$ -	\$ 69,305
Miscellaneous other	<u>28,391</u>	<u>39,814</u>
	<u>\$ 28,391</u>	<u>\$ 109,119</u>

**NOTE 5 - NOTES RECEIVABLE**

**Economic Development Grant Fund**

The County received a grant from the State of Illinois for the purpose of providing financial assistance to local businesses in the form of loans.

Under the terms of the grant, principal and interest on the notes receivable for future revolving loans must be reloaned to a business before the funds become the property of Tazewell County.

**Summary of Notes Receivable**

Following is the note receivable repayment schedule for payments to be made to Tazewell County from local businesses:

<b><u>Due in Year Ending November 30,</u></b>	<b><u>Economic Development Grant</u></b>
2015	\$ 193,469
2016	117,695
2017	68,507
2018	44,980
2019	115,453
2020 and thereafter	<u>28,287</u>
	568,391
Allowance for doubtful accounts, current	<u>(60,000)</u>
	<u>\$ 508,391</u>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 6 - CAPITAL ASSETS**

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

**Primary Government**

	<b>Balance at November 30, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Transfers</b>	<b>Balance at November 30, 2014</b>
Not depreciated:					
Land	\$ 1,735,715	\$ -	\$ -	\$ -	\$ 1,735,715
Construction in progress	1,012,822	143,587	964,903	-	191,506
Depreciated:					
Buildings and building improvements	28,695,044	151,843	300,292	-	28,546,595
Land improvements	1,401,979	30,649	-	-	1,432,628
Furnishings and equipment	9,491,402	1,212,368	524,000	-	10,179,770
Infrastructure	<u>55,286,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,286,114</u>
Total capital assets	<u>97,623,076</u>	<u>1,538,447</u>	<u>1,789,195</u>	<u>-</u>	<u>97,372,328</u>
Less accumulated depreciation for:					
Buildings and building improvements	8,143,826	568,912	2,272	-	8,710,466
Land improvements	948,885	49,122	-	-	998,007
Furnishings and equipment	6,662,660	904,900	380,406	-	7,187,154
Infrastructure	<u>34,382,135</u>	<u>926,931</u>	<u>-</u>	<u>-</u>	<u>35,309,066</u>
Total accumulated depreciation	<u>50,137,506</u>	<u>2,449,865</u>	<u>382,678</u>	<u>-</u>	<u>52,204,693</u>
<b>Governmental capital assets, net</b>	<u>\$ 47,485,570</u>	<u>\$ (911,418)</u>	<u>\$ 1,406,517</u>	<u>\$ -</u>	<u>\$ 45,167,635</u>

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows:

Judicial	\$ 22,264
Public safety and corrections	556,373
Highways	1,210,897
Health and welfare	158,626
General governmental services	<u>501,705</u>
<b>Total depreciation expense</b>	<u>\$ 2,449,865</u>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

**Discretely Presented Component Unit**

	<b>Balance at November 30, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at November 30, 2014</b>
ETSB:				
Equipment	\$ 3,263,010	\$ -	\$ -	\$ 3,263,010
Less accumulated depreciation:				
Equipment	<u>2,774,422</u>	<u>136,914</u>	<u>-</u>	<u>2,911,336</u>
<b>Component unit capital assets, net</b>	<u>\$ 488,588</u>	<u>\$ (136,914)</u>	<u>\$ -</u>	<u>\$ 351,674</u>

**NOTE 7 - LONG-TERM DEBT**

The following is a summary of changes in long-term debt, other than compensated absences, of the County for the year ended November 30, 2014:

	<b>Balance November 30, 2013</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance November 30, 2014</b>	<b>Current Portion</b>	<b>Long-Term Portion</b>
General obligation debt certificates	\$ 797,842	\$ -	\$ 559,730	\$ 238,112	\$ 25,257	\$ 212,855
Capital leases	<u>136,081</u>	<u>223,067</u>	<u>55,793</u>	<u>303,355</u>	<u>68,329</u>	<u>235,026</u>
	<u>\$ 933,923</u>	<u>\$ 223,067</u>	<u>\$ 615,523</u>	<u>\$ 541,467</u>	<u>\$ 93,586</u>	<u>\$ 447,881</u>

General obligation debt at November 30, 2014 is comprised of the following original issue:

General obligation debt certificates, Series 2006, dated July 19, 2006, principal due monthly through June 2023, with interest due monthly at 2.1125 percent. Original issue of \$378,500. \$ 238,112

Tazewell County is required to comply with certain debt covenants contained in the debt issue agreement.

Debt service payments on the Series 2006 debt certificates are made from the County Health Fund.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize debt outstanding at November 30, 2014 are as follows:

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2015	\$ 25,257	\$ 4,774	\$ 30,031
2016	25,796	4,235	30,031
2017	26,346	3,685	30,031
2018	26,908	3,123	30,031
2019	27,482	2,549	30,031
2020 - 2023	<u>106,323</u>	<u>4,231</u>	<u>110,554</u>
	<u>\$ 238,112</u>	<u>\$ 22,597</u>	<u>\$ 260,709</u>

The County has entered into two lease agreements as lessee for financing the acquisition of a wheel loader and various copiers. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	<b><u>Governmental Activities</u></b>
Machinery and equipment	\$ 328,054
Less accumulated depreciation	<u>49,707</u>
<b>Total</b>	<b><u>\$ 278,347</u></b>

Depreciation expense for these assets acquired through capital lease totaled \$49,707.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2014 was as follows:

	<b><u>Governmental Activities</u></b>
Year ending November 30:	
2015	\$ 76,826
2016	76,826
2017	<u>167,943</u>
Total	<u>321,595</u>
Less amount representing interest	<u>18,240</u>
<b>Present value of minimum lease payments</b>	<b><u>\$ 303,355</u></b>

**Compensated Absences**

Activity for compensated absences for the governmental activities for the year ended November 30, 2014 was as follows:

<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Ending Balance</u></b>	<b><u>Due Within One Year</u></b>
<u>\$598,781</u>	<u>\$1,173,419</u>	<u>\$1,269,624</u>	<u>\$502,576</u>	<u>\$5,937</u>

**Discretely Presented Component Unit**

The following is a summary of changes in long-term debt for the year ended November 30, 2014:

	<b><u>Balance November 30, 2013</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Balance November 30, 2014</u></b>	<b><u>Current Portion</u></b>	<b><u>Long-Term Portion</u></b>
Note payable	<u>\$ 108,116</u>	<u>\$ -</u>	<u>\$ 45,907</u>	<u>\$ 62,209</u>	<u>\$ 27,965</u>	<u>\$ 34,244</u>

The note payable bears interest at a fixed rate of 4.5 percent, beginning October 10, 2012 in monthly payments of \$2,990 and matures on November 10, 2016.

Debt service payments for this note are made from the Emergency Services Telephone Board fund.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Discretely Presented Component Unit (Continued)**

The annual debt service requirements on this note are as follows:

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2015	\$ 27,965	\$ 1,931	\$ 29,896
2016	<u>34,244</u>	<u>909</u>	<u>35,153</u>
	<u>\$ 62,209</u>	<u>\$ 2,840</u>	<u>\$ 65,049</u>

**NOTE 8 - LEGAL DEBT MARGIN**

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2014, using the 2013 assessed valuation, the statutory limit for the County was \$72,750,960, providing a debt margin of \$72,209,493.

**NOTE 9 - INTERFUND TRANSFERS AND BALANCES**

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as “Due from/to Other Funds” on the accompanying governmental funds financial statements.

The following balances as of November 30, 2014 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 1,279
	County Health	1,204
	Illinois Municipal Retirement	1,089
	Nonmajor governmental	60,962
Internal Service	General	187,926
Nonmajor governmental	Illinois Municipal Retirement	427
	County Motor Fuel Tax	<u>84,023</u>
		<u>\$ 336,910</u>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 9 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)**

These interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund, corrections of allocations and deposits, or transfer of interest earned to the General Fund.

Interfund transfers:

<u>Transfers out:</u>	<u>Transfer in:</u>		
	<u>County Highway</u>	<u>General Fund</u>	<u>Total</u>
Nonmajor governmental funds	\$ 83,341	\$ 36,559	\$ 119,900

The transfers to the General Fund primarily represent unrestricted interest earnings from various funds.

The transfers in to the County Highway Fund from the Nonmajor Governmental Funds is for planned transfers from other highway related funds.

**NOTE 10 - OTHER REQUIRED DISCLOSURES**

(a) Excesses of expenditures over budget in individual funds:

<u>Fund</u>	<u>Expenditures</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Excess Actual Over Amended Budget</u>
General Fund	\$ 27,419,949	\$ 27,823,372	\$ 403,423
Illinois Municipal Retirement Fund	3,093,470	3,098,212	4,742
County Health Fund*	5,791,304	6,525,461	734,157
Children's Advocacy Center Fund	207,450	227,777	20,327
Sheriff's Grant Fund	55,000	87,827	32,827
Juvenile Reporting Fund	-	60,911	60,911
Emergency Systems Telephone Board (911)	1,160,100	1,598,637	438,537

\*Excess in fund is due to noncash WIC food instruments and vaccines being recorded as a revenue and expense in the current year. This activity was not budgeted.



**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)**

(b) Funds with deficit fund balances or deficit net position balances consist of the following:

<u>Fund</u>	<u>Amount of Deficit Balance</u>
Sheriff's Grant Fund	\$ 18,808
Emergency Systems Telephone Board (911)	163,074

These deficits will be eliminated via transfer from another fund or additional revenue allocated to the funds in future years.

**NOTE 11 - PENSION PLAN**

*Plan Description.* The County's defined benefit pension plan for Regular and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

*Funding Policy.* As set by statute, the County's Regular and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50 and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2013 for Regular and Sheriff's Law Enforcement Personnel was 14.56 and 23.82 percent, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* The County's required contributions for calendar year 2013 for Regular and Sheriff's Law Enforcement Personnel were \$2,380,594 and \$706,267, respectively.

**Three-Year Trend Information for the Other Qualified Employees Plan**

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
December 31, 2013	\$ 2,380,594	100%	\$387,805
December 31, 2012	2,189,798	100	379,684
December 31, 2011	2,103,283	94	361,974

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 11 - PENSION PLAN (CONTINUED)**

**Three-Year Trend Information for the Sheriff's Law Enforcement Personnel**

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
December 31, 2013	\$ 706,267	100%	\$168,216
December 31, 2012	658,443	100	164,693
December 31, 2011	621,108	93	157,247

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's Regular and Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

The net pension obligation as of November 30, 2014, was calculated as follows:

Annual required contribution	\$ 3,045,581
Interest on net pension obligation	82,108
Adjustment to annual required contribution	<u>(29,184)</u>
Annual pension cost	3,098,505
Contributions made	<u>(3,086,861)</u>
Increase in net pension obligation	11,644
Net pension obligation, beginning of year	<u>544,377</u>
<b>Net pension obligation, end of year</b>	<u><u>\$ 556,021</u></u>

The net pension obligation is the difference between the annual pension cost and the County's contributions to the plan since the implementation date. A timing difference between the December 31, 2013 actuarial date and the County's fiscal year end of November 30, 2014 causes the calculation of annual pension cost to be different.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 11 - PENSION PLAN (CONTINUED)**

*Funded Status and Funding Progress.* As of December 31, 2013, the most recent actuarial valuation date, the Regular and Sheriff's Law Enforcement Personnel plans were 74.40 and 71.67 percent, respectively, funded. The actuarial accrued liability for benefits was \$41,384,164 and \$15,907,656, respectively, and the actuarial value of assets was \$30,788,054 and \$11,401,778, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$10,596,110 and \$4,505,878, respectively. The covered payroll for 2013 (annual payroll of active employees covered by the plan) was \$16,350,236 and \$2,965,016, respectively, and the ratio of the UAAL to the covered payroll was 65 and 152 percent, respectively.

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

#### **NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS**

##### **a. Plan Description**

In addition to providing the pension benefits described in Note 11, the County provides limited postemployment health care benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

##### **b. Benefits Provided**

The County provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the County's retirement plans. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**c. Membership**

The County's Retiree Healthcare Program includes two employee groups: deputies and all other eligible employees.

At November 30, 2014, membership consisted of:

Retirees and beneficiaries currently receiving benefits	35
Terminated employees entitled to benefits but not yet receiving them	0
Active vested plan members	216
Active nonvested plan members	<u>160</u>
<b>Total</b>	<u><u>411</u></u>
<b>Participating employers</b>	<u><u>1</u></u>

**d. Funding Policy**

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

The County contributes \$200 per month for the cost of coverage for eligible participants. The remainder is paid by the retirees.

**e. Annual OPEB Costs and Net OPEB Obligation**

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC is the periodic required contribution to fund the postemployment health care benefits of both active and retired employees, calculated in accordance with GASB Statement No. 45. It includes both the value of benefits earned during the year (normal cost) and an amortization of the unfunded actuarial accrued liability. Although there is no requirement to make contributions equal to the ARC, it serves as the starting point for determining the annual OPEB cost.

The annual OPEB cost is the cost of the postemployment health care benefits each fiscal year. If there is no net OPEB obligation, then the annual OPEB cost is equal to the ARC. However, if there is a net OPEB obligation, the annual OPEB cost reflects adjustment for interest and amortization of any unfunded actuarial liabilities over a period not to exceed 30 years on the net OPEB obligation. The following table shows the components of the County's OPEB cost for the year ended November 30, 2014:

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**e. Annual OPEB Costs and Net OPEB Obligation (Continued)**

Annual required contribution	\$ 273,768
Interest on net OPEB	32,355
Amortization adjustment to the ARC	<u>(22,648)</u>
Annual OPEB cost	283,475
Contributions made	<u>92,812</u>
Increase in net OPEB obligation	190,663
Net OPEB obligation, beginning of year	<u>837,759</u>
<b>Net OPEB obligation, end of year</b>	<b><u><u>\$ 1,028,422</u></u></b>

The net OPEB obligation is the difference between the annual OPEB cost and the County's contributions to the plan since the implementation date.

Funded Status and Funding Progress. As of November 30, 2014, using the November 30, 2013 actuarial valuation, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 3,608,853
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	3,608,853
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	18,788,084
UAAL as a percentage of covered payroll	19.2%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, typically presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the AALs for benefits.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

##### **e. Annual OPEB Costs and Net OPEB Obligation (Continued)**

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The unfunded actuarial accrued liability is amortized as a level percentage of pay, open over thirty years, resulting in an amortization of \$120,295 for the twelve month period.

In the December 1, 2013 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of December 1, 2013 is 5.00 percent. The discount rate is determined by the plan sponsor based on the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits.

Trend Rate for Health Claims. The trend rate for health claims is 9.00 percent initial and 5.00 percent ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

Actuarial Cost Method. The method used to calculate normal cost and actuarial accrued liability is the entry age cost method.

There is no actuarial value of assets as the County has not advance funded its obligation.

#### **NOTE 13 - SELF-FUNDED INSURANCE**

The County is exposed to various risks of loss related to torts, theft of, damages to and destruction of assets, natural disasters, and medical and dental claims of its employees and their dependents. The County uses an internal service fund to account for and finance its uninsured risks of loss for medical and dental claims. Other risks of loss are accounted for in the Tort Judgment special revenue fund. Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. At November 30, 2014, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$568,049. The County does not anticipate any amount to be incurred but not reported related to liability coverage. The County has commercial insurance coverage of \$9,000,000 for general liability insurance when aggregate claims exceed \$1,000,000 over the annual liability period and coverage for medical and hospital when claims exceed \$250,000 individually. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### NOTE 13 - SELF-FUNDED INSURANCE (CONTINUED)

Various funds of the County participate and make payments to the internal service fund based on historical cost information and to establish a reserve for catastrophe losses. That reserve is considered to be \$4,646,965 for the Health Insurance Fund and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2014 and 2013 were:

	<b><u>Tort Judgment Fund</u></b>	<b><u>Health Insurance Fund</u></b>	<b><u>Total</u></b>
Balance, November 30, 2012	\$ -	\$ 374,876	\$ 374,876
Claims incurred	95,000	2,629,372	2,724,372
Claims paid	<u>(90,266)</u>	<u>(2,712,666)</u>	<u>(2,802,932)</u>
Balance, November 30, 2013	4,734	291,582	296,316
Claims incurred	24,391	4,121,220	4,145,611
Claims paid	<u>(22,282)</u>	<u>(3,844,753)</u>	<u>(3,867,035)</u>
<b>Balance, November 30, 2014</b>	<b><u>\$ 6,843</u></b>	<b><u>\$ 568,049</u></b>	<b><u>\$ 574,892</u></b>

#### NOTE 14 - LEASES

During fiscal year 2009, the County received a donation of a building valued at \$395,000 and purchased adjacent parking lots for \$66,000. The building is currently being leased to tenants. The value of the building and cost of the parking lots are included in the governmental activities' capital assets at November 30, 2014.

As of November 30, 2014, the building is being leased for monthly rental payments of between \$135 and \$2,600 and expire at various times through June 30, 2017. Total rental income for the year ended November 30, 2014 was \$96,650.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2014

**NOTE 15 - COMMITMENTS AND CONTINGENCIES**

The County entered into a five-year noncancelable lease for the Health Department Dental Clinic. Monthly lease payments commenced on January 1, 2011.

The County entered into two separate two-year police motorcycle vehicle contracts on March 19, 2014 and December 8, 2014, respectively. Annual lease payments began on March 31, 2014 and December 31, 2014, respectively.

The County entered into a fifty-eight month contract for a backhoe loader. Monthly lease payments commenced December 27, 2012. A final balloon payment is due October 2017.

The County entered into seven separate two-year contracts for janitorial services. Each has monthly lease payments that commenced on April 3, 2014.

The future minimum lease payments for the above leases are as follows:

Year ending November 30:	
2015	\$ 212,580
2016	60,245
2017	<u>51,574</u>
	<u>\$ 324,399</u>

Additionally, amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various claims and lawsuits. The outcome of these claims and lawsuits is not presently determinable, in the opinion of the County's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.



## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2014

#### **NOTE 16 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES**

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and short summary of the standard's objective.

New accounting standards effective for the November 30, 2015 financial statements include:

GASB Statement No. 68, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 27*, issued June 2012. This statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The impact on the County will be reviewed.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued January 2013. The objective of this statement is to improve financial reporting by addressing accounting and financial reporting for government combinations and disposals of government operations. The impact on the County will be reviewed.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*, issued November 2013. The objective of this statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The impact on the County will be reviewed.

New accounting standards effective for the November 30, 2016 financial statements include:

GASB Statement No. 72, *Fair Value Measurement and Application*, issued February 2015. The objective of this statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. The impact on the County will be reviewed.

This information is an integral part of the accompanying basic financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**TAZEWELL COUNTY, ILLINOIS**

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Major Funds

Year Ended November 30, 2014

	<b>General Fund</b>		
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
General property taxes	\$ 4,275,415	\$ 4,275,415	\$ 4,137,982
Sales tax	8,705,157	8,705,157	9,776,196
Illinois State income tax	2,550,000	2,550,000	2,449,605
Personal property replacement tax	700,000	700,000	745,051
Other state taxes	415,000	415,000	548,321
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	1,067,544	1,067,544	1,278,981
Governmental grants	27,000	27,000	129,858
Licenses and permits	721,090	721,090	747,196
Charges for services	4,395,175	4,395,175	4,325,577
Fines and forfeitures	782,000	782,000	808,238
Interest	107,520	107,520	83,284
Miscellaneous	532,100	532,100	529,225
Total revenues	24,278,001	24,278,001	25,559,514
 <b>EXPENDITURES</b>			
Judicial	7,212,926	7,396,088	6,838,057
Public safety and corrections	9,402,676	9,797,027	9,681,233
Community development	252,675	260,162	243,040
Highways	-	-	-
Education	219,068	219,068	194,856
Health and welfare	-	-	-
General governmental services	10,332,604	9,747,604	10,825,586
Retirement	-	-	-
Debt service	-	-	40,600
Total expenditures	27,419,949	27,419,949	27,823,372
Excess (deficiency) of revenues over expenditures	(3,141,948)	(3,141,948)	(2,263,858)
 <b>OTHER FINANCING SOURCES</b>			
Proceeds from capital lease obligation	-	-	149,169
Transfers in	-	-	36,559
Total other financing sources	-	-	185,728
Net change in fund balances	\$ (3,141,948)	\$ (3,141,948)	(2,078,130)
 <b>FUND BALANCE</b>			
Beginning of year			19,906,216
End of year			\$ 17,828,086

<b>Illinois Municipal Retirement Fund</b>			<b>County Highway Fund</b>			<b>County Motor Fuel Tax Fund</b>		
<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
\$1,687,755	\$ 1,687,755	\$ 1,634,226	\$ 1,698,164	\$ 1,698,164	\$ 1,644,302	\$ -	\$ -	\$ -
1,263,755	1,263,755	1,269,801	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
141,960	141,960	151,339	185,770	185,770	198,043	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,867,400	2,867,400	3,215,270
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	98,700	98,700	143,941	104,471	104,471	44,471
-	-	-	-	-	-	-	-	-
-	-	-	3,000	3,000	5,638	30,000	30,000	25,491
-	-	-	8,000	8,000	14,367	-	-	-
<u>3,093,470</u>	<u>3,093,470</u>	<u>3,055,366</u>	<u>1,993,634</u>	<u>1,993,634</u>	<u>2,006,291</u>	<u>3,001,871</u>	<u>3,001,871</u>	<u>3,285,232</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,147,316	2,147,316	2,049,881	3,448,324	3,448,324	3,347,933
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,093,470	3,093,470	3,098,212	-	-	-	-	-	-
-	-	-	30,000	30,000	20,719	-	-	-
<u>3,093,470</u>	<u>3,093,470</u>	<u>3,098,212</u>	<u>2,177,316</u>	<u>2,177,316</u>	<u>2,070,600</u>	<u>3,448,324</u>	<u>3,448,324</u>	<u>3,347,933</u>
-	-	(42,846)	(183,682)	(183,682)	(64,309)	(446,453)	(446,453)	(62,701)
-	-	-	-	-	73,898	-	-	-
-	-	-	80,000	80,000	83,341	-	-	-
-	-	-	80,000	80,000	157,239	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>(42,846)</u>	<u>\$ (103,682)</u>	<u>\$ (103,682)</u>	<u>92,930</u>	<u>\$ (446,453)</u>	<u>\$ (446,453)</u>	<u>(62,701)</u>
		<u>1,678,494</u>			<u>1,688,374</u>			<u>5,680,360</u>
		<u>\$ 1,635,648</u>			<u>\$ 1,781,304</u>			<u>\$ 5,617,659</u>

**TAZEWELL COUNTY, ILLINOIS**

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Major Funds

Year Ended November 30, 2014

	<u>County Health Fund</u>		
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
General property taxes	\$ 830,770	\$ 830,770	\$ 804,464
Sales tax	-	-	-
Illinois State income tax	-	-	-
Personal property replacement tax	170,000	170,000	186,124
Other state taxes	-	-	-
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	-	-	-
Governmental grants	3,999,205	3,999,205	4,854,954
Licenses and permits	-	-	-
Charges for services	565,500	565,500	587,060
Fines and forfeitures	-	-	-
Interest	15,000	15,000	12,517
Miscellaneous	127,500	127,500	210,126
Total revenues	<u>5,707,975</u>	<u>5,707,975</u>	<u>6,655,245</u>
<b>EXPENDITURES</b>			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Education	-	-	-
Health and welfare	5,754,304	5,754,304	6,495,430
General governmental services	-	-	-
Retirement	-	-	-
Debt service	37,000	37,000	30,031
Total expenditures	<u>5,791,304</u>	<u>5,791,304</u>	<u>6,525,461</u>
Excess (deficiency) of revenues over expenditures	<u>(83,329)</u>	<u>(83,329)</u>	<u>129,784</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from capital lease obligation	-	-	-
Transfers in	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (83,329)</u>	<u>\$ (83,329)</u>	129,784
<b>FUND BALANCE</b>			
Beginning of year			<u>3,406,064</u>
End of year			<u>\$ 3,535,848</u>

**TAZEWELL COUNTY, ILLINOIS**

Illinois Municipal Retirement

Required Supplementary Information -  
Schedule of Funding Progress

(Unaudited - See Accompanying Independent Auditors' Report)

Following is the trend information - analysis of funding progress applicable to the County for the three actuarial periods ended December 31, 2013, 2012, and 2011:

**Other Qualified Employees**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
12/31/13	\$ 30,788,054	\$ 41,384,164	\$ 10,596,110	74.40%	\$ 16,350,236	64.81%
12/31/12	28,485,694	40,847,294	12,361,600	69.74	15,960,625	77.45
12/31/11	25,830,328	37,829,947	11,999,619	68.28	15,318,887	78.33

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$37,044,253. On a market basis, the funded ratio would be 89.51 percent.

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

**Sheriff's Law Enforcement Personnel**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
12/31/13	\$ 11,401,778	\$ 15,907,656	\$ 4,505,878	71.67%	\$2,965,016	151.97%
12/31/12	10,195,380	15,232,074	5,036,694	66.93	2,930,321	171.88
12/31/11	8,614,540	13,932,500	5,317,960	61.83	2,935,291	181.17

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$13,877,893. On a market basis, the funded ratio would be 87.24 percent.

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

**TAZEWELL COUNTY, ILLINOIS**

Other Post-Employment Benefits

Required Supplementary Information -  
Schedule of Funding Progress

(Unaudited - See Accompanying Independent Auditors' Report)

Trend information for the three years ended November 30, 2014, 2013, and 2012 is as follows:

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
11/30/14	\$ -	\$ 3,608,853	\$ 3,608,853	0.0%	\$ 18,788,084	19.2%
11/30/13	-	3,608,853	3,608,853	0.0	18,001,782	20.0
11/30/12	-	4,082,315	4,082,315	0.0	17,463,376	23.4

**TAZEWELL COUNTY, ILLINOIS**

Note to Required Supplementary Information

November 30, 2014

(Unaudited - See Accompanying Independent Auditors' Report)

**NOTE 1 - BUDGETARY BASIS**

The budgetary comparison schedules for the General Fund, Illinois Municipal Retirement Fund, County Highway Fund, County Motor Fuel Tax Fund, and County Health Fund present comparisons of the budget with actual data on a modified accrual basis.

Excesses of expenditures over budget in individual funds:

<u>Fund</u>	<u>Expenditures</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Excess Actual Over Amended Budget</u>
General Fund	\$ 27,419,949	\$ 27,823,372	\$ 403,423
Illinois Municipal Retirement Fund	3,093,470	3,098,212	4,742
County Health Fund*	5,791,304	6,525,461	734,157

\*Excess in fund is due to noncash WIC food instruments and vaccines being recorded as a revenue and expenditure in the current year. This activity was not budgeted.



**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2014

<b>ASSETS</b>	<b>Township Motor Fuel Tax Fund</b>	<b>County Bridge Fund</b>	<b>Federal Aid Matching Tax Fund</b>
Cash	\$ 1,008,098	\$ 2,101,815	\$ 1,700,517
Investments	-	910,110	223,551
Receivables:			
Property taxes	-	762,300	633,600
State of Illinois:			
Motor fuel tax allotments	88,225	-	-
Grants	-	-	-
Other	-	-	4,062
Notes receivable	-	-	-
Due from other funds	<u>84,023</u>	<u>-</u>	<u>427</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 1,180,346</u></b>	 <b><u>\$ 3,774,225</u></b>	 <b><u>\$ 2,562,157</u></b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>			
Accounts payable	\$ 43,538	\$ 355,482	\$ 27,225
Accrued payroll and related costs	-	-	2,695
Due to other funds	-	570	-
Unearned revenue	-	-	-
Total liabilities	<u>43,538</u>	<u>356,052</u>	<u>29,920</u>
Deferred inflows of resources:			
Subsequent year's property taxes	-	762,300	633,600
Unavailable loan revenue	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>762,300</u>	<u>633,600</u>
Fund balance:			
Restricted for:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Highways	417,475	236,019	186,272
Health and welfare	-	-	-
General governmental services	-	-	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	719,333	2,419,854	1,712,365
Health and welfare	-	-	-
General governmental services	-	-	-
Unassigned	-	-	-
Total fund balance	<u>1,136,808</u>	<u>2,655,873</u>	<u>1,898,637</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	 <b><u>\$ 1,180,346</u></b>	 <b><u>\$ 3,774,225</u></b>	 <b><u>\$ 2,562,157</u></b>

Special Revenue

<u>Township Bridge Fund</u>	<u>Social Security Fund</u>	<u>Animal Control Fund</u>	<u>Tort Judgment Fund</u>	<u>Persons With Developmental Disabilities Fund</u>	<u>Veterans' Assistance Fund</u>	<u>Law Library Fund</u>	<u>Circuit Clerk Automation Fund</u>
\$ 182,209	\$ 1,144,997	\$ 730,756	\$ 993,630	\$ 256,434	\$ 186,305	\$ 109,899	\$ 355,767
-	-	-	121,910	-	-	-	-
-	940,500	-	668,250	549,450	202,950	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 182,209</u>	<u>\$ 2,085,497</u>	<u>\$ 730,756</u>	<u>\$1,783,790</u>	<u>\$ 805,884</u>	<u>\$ 389,255</u>	<u>\$ 109,899</u>	<u>\$ 355,767</u>
\$ -	\$ -	\$ 7,533	\$ 6,843	\$ 180,000	\$ 1,255	\$ 4,669	\$ 320
-	56,699	9,984	-	-	2,692	761	4,008
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>56,699</u>	<u>17,517</u>	<u>6,843</u>	<u>180,000</u>	<u>3,947</u>	<u>5,430</u>	<u>4,328</u>
-	940,500	-	668,250	549,450	202,950	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>940,500</u>	<u>-</u>	<u>668,250</u>	<u>549,450</u>	<u>202,950</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	13,460	192,558
-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-
-	-	198,513	-	76,434	36,954	-	-
-	-	-	-	-	-	-	-
-	1,088,298	-	-	-	-	-	-
-	-	-	-	-	-	91,009	158,881
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
182,010	-	-	-	-	-	-	-
-	-	514,726	-	-	145,404	-	-
-	-	-	1,108,697	-	-	-	-
-	-	-	-	-	-	-	-
<u>182,209</u>	<u>1,088,298</u>	<u>713,239</u>	<u>1,108,697</u>	<u>76,434</u>	<u>182,358</u>	<u>104,469</u>	<u>351,439</u>
<u>\$ 182,209</u>	<u>\$ 2,085,497</u>	<u>\$ 730,756</u>	<u>\$1,783,790</u>	<u>\$ 805,884</u>	<u>\$ 389,255</u>	<u>\$ 109,899</u>	<u>\$ 355,767</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2014

<b>ASSETS</b>	<b>Economic Development Grant Fund</b>	<b>County Recorder Automation Fund</b>	<b>Circuit Clerk Child Support Fund</b>
Cash	\$ 327,564	\$ 180,929	\$ 185,960
Investments	-	-	-
Receivables:			
Property taxes	-	-	-
State of Illinois:			
Motor fuel tax allotments	-	-	-
Grants	-	-	-
Other	-	-	35,752
Notes receivable	508,391	-	-
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 835,955</u></b>	<b><u>\$ 180,929</u></b>	<b><u>\$ 221,712</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>			
Accounts payable	\$ -	\$ 5,102	\$ 213
Accrued payroll and related costs	-	660	5,235
Due to other funds	-	-	-
Unearned revenue	-	-	235
Total liabilities	<hr/>	<hr/>	<hr/>
	-	5,762	5,683
Deferred inflows of resources:			
Subsequent year's property taxes	-	-	-
Unavailable loan revenue	374,922	-	-
Total deferred inflows of resources	<hr/>	<hr/>	<hr/>
	374,922	-	-
Fund balance:			
Restricted for:			
Judicial	-	-	74,448
Public safety and corrections	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	163,870	175,167	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	141,581
Public safety and corrections	-	-	-
Community development	297,163	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	-	-
Unassigned	-	-	-
Total fund balance	<hr/>	<hr/>	<hr/>
	461,033	175,167	216,029
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b><u>\$ 835,955</u></b>	<b><u>\$ 180,929</u></b>	<b><u>\$ 221,712</u></b>

Special Revenue						
Treasurer's Automation Fund	Solid Waste Planning Fund	Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund
\$ 82,455	\$ 1,238,352	\$ -	\$ 277,311	\$ 45,735	\$ 158,528	\$ (12,080)
-	-	-	45,231	-	-	-
-	-	-	-	-	-	-
-	-	115,775	-	-	52,265	-
-	69,305	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 82,455</u>	<u>\$ 1,307,657</u>	<u>\$ 115,775</u>	<u>\$ 322,542</u>	<u>\$ 45,735</u>	<u>\$ 210,793</u>	<u>\$ (12,080)</u>
\$ -	\$ 2,161	\$ 115,775	\$ 418	\$ 6,200	\$ 3,870	\$ 3,338
-	4,424	-	2,451	-	4,383	3,390
-	9,470	-	-	-	-	-
-	-	-	-	-	2,498	-
<u>-</u>	<u>16,055</u>	<u>115,775</u>	<u>2,869</u>	<u>6,200</u>	<u>10,751</u>	<u>6,728</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	210,816	-	-	-
-	-	-	-	39,512	-	-
-	-	-	-	-	-	-
-	108,119	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	108,857	-	-	-
-	-	-	-	23	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
82,455	1,183,483	-	-	-	200,042	-
-	-	-	-	-	-	-
<u>82,455</u>	<u>1,291,602</u>	<u>-</u>	<u>319,673</u>	<u>39,535</u>	<u>200,042</u>	<u>(18,808)</u>
<u>\$ 82,455</u>	<u>\$ 1,307,657</u>	<u>\$ 115,775</u>	<u>\$ 322,542</u>	<u>\$ 45,735</u>	<u>\$ 210,793</u>	<u>\$ (12,080)</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2014

<b>ASSETS</b>	<b>GIS Fund</b>	<b>Juvenile Reporting Fund</b>	<b>County Clerk Automation Fund</b>	<b>State's Attorney Forfeiture Fund</b>
Cash	\$ 379,250	\$ 4,956	\$ 42,613	\$ 294,635
Investments	-	-	-	-
Receivables:				
Property taxes	-	-	-	-
State of Illinois:				
Motor fuel tax allotments	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Notes receivable	-	-	-	-
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 379,250</u></b>	<b><u>\$ 4,956</u></b>	<b><u>\$ 42,613</u></b>	<b><u>\$ 294,635</u></b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>				
Accounts payable	\$ 6,420	\$ 751	\$ -	\$ -
Accrued payroll and related costs	5,216	-	342	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<hr/> <u>11,636</u>	<hr/> <u>751</u>	<hr/> <u>342</u>	<hr/> <u>-</u>
Deferred inflows of resources:				
Subsequent year's property taxes	-	-	-	-
Unavailable loan revenue	-	-	-	-
Total deferred inflows of resources	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
Fund balance:				
Restricted for:				
Judicial	-	-	-	-
Public safety and corrections	-	-	-	107,677
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	210,551	-	37,635	-
Retirement	-	-	-	-
Assigned to:				
Judicial	-	4,205	-	-
Public safety and corrections	-	-	-	186,958
Community development	-	-	-	-
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	157,063	-	4,636	-
Unassigned	-	-	-	-
Total fund balance	<hr/> <u>367,614</u>	<hr/> <u>4,205</u>	<hr/> <u>42,271</u>	<hr/> <u>294,635</u>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b><u>\$ 379,250</u></b>	<b><u>\$ 4,956</u></b>	<b><u>\$ 42,613</u></b>	<b><u>\$ 294,635</u></b>

**SCHEDULE 1  
(CONTINUED)**

<b>Special Revenue</b>							
<b>Circuit Clerk Operations Fund</b>	<b>Coroner's Fee Fund</b>	<b>State's Attorney Automation Fund</b>	<b>Circuit Clerk Electronic Citation Fund</b>	<b>Indemnity Fund</b>	<b>Sheriff's Commissary Fund</b>	<b>Debt Service Fund</b>	<b>Total</b>
\$ 197,202	\$ 84,223	\$ 25,272	\$ 2,546	\$ 390,217	\$ 32,057	\$ -	\$ 12,708,152
-	-	-	-	419,845	-	-	1,720,647
-	-	-	-	-	-	-	3,757,050
-	-	-	-	-	-	-	88,225
-	-	-	-	-	-	-	168,040
-	-	-	-	-	-	-	109,119
-	-	-	-	-	-	-	508,391
-	-	-	-	-	-	-	84,450
<u>\$ 197,202</u>	<u>\$ 84,223</u>	<u>\$ 25,272</u>	<u>\$ 2,546</u>	<u>\$ 810,062</u>	<u>\$ 32,057</u>	<u>\$ -</u>	<u>\$ 19,144,074</u>
\$ -	\$ 128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,241
-	-	-	-	-	-	-	102,940
-	-	-	-	50,922	-	-	60,962
-	-	-	-	-	-	-	2,733
-	128	-	-	50,922	-	-	937,876
-	-	-	-	-	-	-	3,757,050
-	-	-	-	-	-	-	374,922
-	-	-	-	-	-	-	4,131,972
195,817	-	-	2,546	-	-	-	689,645
-	-	-	-	-	32,057	-	179,246
-	-	-	-	-	-	-	839,965
-	-	-	-	-	-	-	420,020
-	34,092	25,243	-	31,323	-	-	677,881
-	-	-	-	-	-	-	1,088,298
1,385	-	-	-	-	-	-	505,918
-	-	-	-	-	-	-	186,981
-	-	-	-	-	-	-	297,163
-	-	-	-	-	-	-	5,033,562
-	-	-	-	-	-	-	2,043,655
-	50,003	29	-	727,817	-	-	2,130,700
-	-	-	-	-	-	-	(18,808)
<u>197,202</u>	<u>84,095</u>	<u>25,272</u>	<u>2,546</u>	<u>759,140</u>	<u>32,057</u>	<u>-</u>	<u>14,074,226</u>
<u>\$ 197,202</u>	<u>\$ 84,223</u>	<u>\$ 25,272</u>	<u>\$ 2,546</u>	<u>\$ 810,062</u>	<u>\$ 32,057</u>	<u>\$ -</u>	<u>\$ 19,144,074</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2014

	<b>Township Motor Fuel Tax Fund</b>	<b>County Bridge Fund</b>	<b>Federal Aid Matching Tax Fund</b>	<b>Township Bridge Fund</b>
<b>REVENUES</b>				
Taxes - general property taxes	\$ -	\$ 758,511	\$ 615,507	\$ -
Taxes - public safety sales tax	-	-	-	-
Intergovernmental	1,390,601	88,281	506,172	-
Loan repayment	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	5,240	6,630	7,832	60
Miscellaneous	8,812	-	28,691	-
	<u>1,404,653</u>	<u>853,422</u>	<u>1,158,202</u>	<u>60</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Judicial	-	-	-	-
Public safety and corrections	-	-	-	-
Highways	1,192,077	509,712	1,021,882	-
Health and welfare	-	-	-	-
General governmental services	-	-	-	-
Retirement	-	-	-	-
Capital outlay	-	101,061	42,527	-
Debt service:				
Principal	-	-	-	-
	<u>1,192,077</u>	<u>610,773</u>	<u>1,064,409</u>	<u>-</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>212,576</u>	<u>242,649</u>	<u>93,793</u>	<u>60</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(83,341)	-	-	-
	<u>(83,341)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances	129,235	242,649	93,793	60
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>1,007,573</u>	<u>2,413,224</u>	<u>1,804,844</u>	<u>182,149</u>
End of year	<u>\$ 1,136,808</u>	<u>\$ 2,655,873</u>	<u>\$ 1,898,637</u>	<u>\$ 182,209</u>



**Special Revenue**

<b>Social Security Fund</b>	<b>Animal Control Fund</b>	<b>Tort Judgment Fund</b>	<b>Persons With Developmental Disabilities Fund</b>	<b>Veterans' Assistance Fund</b>	<b>Law Library Fund</b>	<b>Circuit Clerk Automation Fund</b>
\$ 799,055	\$ -	\$ 666,618	\$ 532,950	\$ 200,752	\$ -	\$ -
524,268	-	-	-	-	-	-
-	-	-	-	-	-	-
-	434,328	-	-	-	56,783	300,444
-	17,200	-	-	-	-	-
-	399	547	-	-	-	468
-	4,759	-	-	2,745	-	-
<u>1,323,323</u>	<u>456,686</u>	<u>667,165</u>	<u>532,950</u>	<u>203,497</u>	<u>56,783</u>	<u>300,912</u>
-	-	-	-	-	57,768	150,895
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	415,647	-	549,456	197,725	-	-
-	-	716,202	-	-	-	-
1,445,140	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,445,140</u>	<u>415,647</u>	<u>716,202</u>	<u>549,456</u>	<u>197,725</u>	<u>57,768</u>	<u>150,895</u>
<u>(121,817)</u>	<u>41,039</u>	<u>(49,037)</u>	<u>(16,506)</u>	<u>5,772</u>	<u>(985)</u>	<u>150,017</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(121,817)</u>	<u>41,039</u>	<u>(49,037)</u>	<u>(16,506)</u>	<u>5,772</u>	<u>(985)</u>	<u>150,017</u>
<u>1,210,115</u>	<u>672,200</u>	<u>1,157,734</u>	<u>92,940</u>	<u>176,586</u>	<u>105,454</u>	<u>201,422</u>
<u>\$ 1,088,298</u>	<u>\$ 713,239</u>	<u>\$ 1,108,697</u>	<u>\$ 76,434</u>	<u>\$ 182,358</u>	<u>\$ 104,469</u>	<u>\$ 351,439</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2014

	<u>Economic Development Grant Fund</u>	<u>County Recorder Automation Fund</u>	<u>Circuit Clerk Child Support Fund</u>
<b>REVENUES</b>			
Taxes - general property taxes	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-
Intergovernmental	-	-	47,660
Loan repayment	163,870	-	-
Charges for services	-	92,471	62,544
Fines and forfeitures	-	-	-
Interest	19,117	-	114
Miscellaneous	-	-	-
	182,987	92,471	110,318
Total revenues			
<b>EXPENDITURES</b>			
Current:			
Judicial	-	-	172,669
Public safety and corrections	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	75,617	-
Retirement	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
	-	75,617	172,669
Total expenditures			
	-	75,617	172,669
Excess (deficiency) of revenues over expenditures	182,987	16,854	(62,351)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
	-	-	-
Total other financing sources (uses)			
	-	-	-
Net change in fund balances	182,987	16,854	(62,351)
<b>FUND BALANCE (DEFICIT)</b>			
Beginning of year	278,046	158,313	278,380
End of year	\$ 461,033	\$ 175,167	\$ 216,029

**Special Revenue**

<b>Treasurer's Automation Fund</b>	<b>Solid Waste Planning Fund</b>	<b>Rural We-Care, Inc. Fund</b>	<b>Circuit Clerk Document Storage Fund</b>	<b>Police Vehicle &amp; Equipment Fund</b>	<b>Children's Advocacy Center Fund</b>	<b>Sheriff's Grant Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	661,149	-	-	181,918	29,410
-	-	-	-	-	-	-
13,660	392,328	-	297,865	25,797	-	-
-	-	-	-	-	-	-
214	5,048	-	339	12	47	-
-	-	-	-	-	54,231	-
<u>13,874</u>	<u>397,376</u>	<u>661,149</u>	<u>298,204</u>	<u>25,809</u>	<u>236,196</u>	<u>29,410</u>
-	-	-	137,908	-	-	-
-	-	-	-	32,175	-	46,021
-	-	-	-	-	-	-
-	354,442	661,149	-	-	227,777	-
18,917	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	41,806
-	-	-	-	-	-	-
<u>18,917</u>	<u>354,442</u>	<u>661,149</u>	<u>137,908</u>	<u>32,175</u>	<u>227,777</u>	<u>87,827</u>
<u>(5,043)</u>	<u>42,934</u>	<u>-</u>	<u>160,296</u>	<u>(6,366)</u>	<u>8,419</u>	<u>(58,417)</u>
-	-	-	-	-	-	-
-	(5,047)	-	-	-	-	-
-	(5,047)	-	-	-	-	-
<u>(5,043)</u>	<u>37,887</u>	<u>-</u>	<u>160,296</u>	<u>(6,366)</u>	<u>8,419</u>	<u>(58,417)</u>
<u>87,498</u>	<u>1,253,715</u>	<u>-</u>	<u>159,377</u>	<u>45,901</u>	<u>191,623</u>	<u>39,609</u>
<u>\$ 82,455</u>	<u>\$ 1,291,602</u>	<u>\$ -</u>	<u>\$ 319,673</u>	<u>\$ 39,535</u>	<u>\$ 200,042</u>	<u>\$ (18,808)</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2014

	<u>GIS Fund</u>	<u>Juvenile Reporting Fund</u>	<u>County Clerk Automation Fund</u>	<u>State's Attorney Forfeiture Fund</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ -	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-	-
Intergovernmental	-	-	-	-
Loan repayment	-	-	-	-
Charges for services	197,302	-	19,788	-
Fines and forfeitures	-	-	-	16,847
Interest	1,015	-	86	729
Miscellaneous	-	-	-	-
	198,317	-	19,874	17,576
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Judicial	-	60,911	-	-
Public safety and corrections	-	-	-	21,545
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	218,252	-	23,575	-
Retirement	-	-	-	-
Capital outlay	22,834	-	-	-
Debt service:				
Principal	-	-	-	-
	241,086	60,911	23,575	21,545
Total expenditures				
Excess (deficiency) of revenues over expenditures	(42,769)	(60,911)	(3,701)	(3,969)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	-	-	-
Total other financing sources (uses)				
Net change in fund balances	(42,769)	(60,911)	(3,701)	(3,969)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	410,383	65,116	45,972	298,604
End of year	\$ 367,614	\$ 4,205	\$ 42,271	\$ 294,635

**Special Revenue**

<b>Circuit Clerk Operations Fund</b>	<b>Coroner's Fee Fund</b>	<b>State's Attorney Automation Fund</b>	<b>Circuit Clerk Electronic Citation Fund</b>	<b>Indemnity Fund</b>	<b>Sheriff's Commissary Fund</b>	<b>Debt Service Fund</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,573,393
-	-	-	-	-	-	535,000	1,059,268
-	-	-	-	-	-	-	2,905,191
-	-	-	-	-	-	-	163,870
57,910	23,557	13,854	2,546	-	89,947	-	2,081,124
-	-	-	-	27,320	-	-	61,367
422	186	25	-	2,045	-	-	50,575
-	-	-	-	-	-	-	99,238
<u>58,332</u>	<u>23,743</u>	<u>13,879</u>	<u>2,546</u>	<u>29,365</u>	<u>89,947</u>	<u>535,000</u>	<u>9,994,026</u>
19,477	-	-	-	-	-	-	599,628
-	-	-	-	-	82,256	-	181,997
-	-	-	-	-	-	-	2,723,671
-	-	-	-	-	-	-	2,406,196
-	3,855	-	-	515	-	-	1,056,933
-	-	-	-	-	-	-	1,445,140
-	-	-	-	-	-	-	208,228
-	-	-	-	-	-	535,000	535,000
<u>19,477</u>	<u>3,855</u>	<u>-</u>	<u>-</u>	<u>515</u>	<u>82,256</u>	<u>535,000</u>	<u>9,156,793</u>
<u>38,855</u>	<u>19,888</u>	<u>13,879</u>	<u>2,546</u>	<u>28,850</u>	<u>7,691</u>	<u>-</u>	<u>837,233</u>
-	-	-	-	-	-	-	-
-	-	-	-	(25,839)	-	(5,673)	(119,900)
-	-	-	-	(25,839)	-	(5,673)	(119,900)
38,855	19,888	13,879	2,546	3,011	7,691	(5,673)	717,333
<u>158,347</u>	<u>64,207</u>	<u>11,393</u>	<u>-</u>	<u>756,129</u>	<u>24,366</u>	<u>5,673</u>	<u>13,356,893</u>
<u>\$ 197,202</u>	<u>\$ 84,095</u>	<u>\$ 25,272</u>	<u>\$ 2,546</u>	<u>\$ 759,140</u>	<u>\$ 32,057</u>	<u>\$ -</u>	<u>\$ 14,074,226</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
BALANCE SHEET - BY ACCOUNT  
November 30, 2014  
With Comparative Totals for November 30, 2013**

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2014</u>	<u>2013</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,066,005	\$ 234,252	\$ 13,300,257	\$ 14,296,910
Investments	3,365,214	218,842	3,584,056	3,559,176
Receivables:				
Property taxes	4,177,800	-	4,177,800	4,232,661
State of Illinois:				
Sales tax	3,047,717	-	3,047,717	2,858,736
Income tax	529,240	-	529,240	526,175
Personal property replacement tax	60,790	-	60,790	69,025
Use taxes	94,415	-	94,415	75,149
Miscellaneous	168,907	-	168,907	172,233
Reimbursements	388,098	-	388,098	399,216
	<u>4,289,167</u>	<u>-</u>	<u>4,289,167</u>	<u>4,100,534</u>
Prepaid expenses	4,113	-	4,113	-
Accrued interest receivable	44,647	-	44,647	44,647
Revenue stamps, at cost	69,580	-	69,580	19,459
Due from other funds	64,534	-	64,534	29,839
Due from (to) other general fund accounts	2,337	(2,337)	-	-
	<u>2,337</u>	<u>(2,337)</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 25,083,397</u>	<u>\$ 450,757</u>	<u>\$ 25,534,154</u>	<u>\$ 26,283,226</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 2,278,745	\$ -	\$ 2,278,745	\$ 1,222,766
Accrued payroll and related costs	1,031,815	-	1,031,815	696,419
Due to other funds	187,926	-	187,926	186,570
Due to others - deferred prosecution	21,178	-	21,178	15,940
Due to others - veteran memorial	8,604	-	8,604	-
Unearned revenue	-	-	-	22,654
Total liabilities	<u>3,528,268</u>	<u>-</u>	<u>3,528,268</u>	<u>2,144,349</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent year's property taxes	<u>4,177,800</u>	<u>-</u>	<u>4,177,800</u>	<u>4,232,661</u>
 <b>FUND BALANCE</b>				
Nonspendable:				
Inventory	69,580	-	69,580	19,459
Prepays	4,113	-	4,113	-
Committed to:				
Public safety and corrections	405,548	-	405,548	368,886
Assigned to:				
Judicial	553,810	-	553,810	562,791
Public safety and corrections	28,652	-	28,652	17,957
Working cash	-	450,757	450,757	450,757
Unassigned	16,315,626	-	16,315,626	18,486,366
Total fund balance	<u>17,377,329</u>	<u>450,757</u>	<u>17,828,086</u>	<u>19,906,216</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 25,083,397</u>	<u>\$ 450,757</u>	<u>\$ 25,534,154</u>	<u>\$ 26,283,226</u>

**TAZEWELL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BY ACCOUNT**  
**Year Ended November 30, 2014**  
**With Comparative Totals for Year Ended November 30, 2013**

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2014</u>	<u>2013</u>
<b>REVENUES</b>				
General property taxes	\$ 4,137,982	\$ -	\$ 4,137,982	\$ 3,555,552
Sales tax/retailers' occupation tax	9,776,196	-	9,776,196	9,516,026
Intergovernmental	5,151,816	-	5,151,816	4,765,640
Licenses and permits	747,196	-	747,196	680,876
Charges for services	4,325,577	-	4,325,577	4,409,251
Fines and forfeitures	808,238	-	808,238	815,124
Interest	82,294	990	83,284	129,275
Miscellaneous revenue	529,225	-	529,225	633,302
Total revenues	<u>25,558,524</u>	<u>990</u>	<u>25,559,514</u>	<u>24,505,046</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	6,831,692	-	6,831,692	6,572,314
Public safety and corrections	9,494,152	-	9,494,152	8,889,119
Community development	243,040	-	243,040	180,977
Education	194,856	-	194,856	215,668
General governmental services	10,144,616	-	10,144,616	6,536,231
Capital outlay	874,416	-	874,416	786,518
Debt service:				
Principal	38,585	-	38,585	30,995
Interest	2,015	-	2,015	1,422
Total expenditures	<u>27,823,372</u>	<u>-</u>	<u>27,823,372</u>	<u>23,213,244</u>
Excess (deficiency) of revenues over expenditures	<u>(2,264,848)</u>	<u>990</u>	<u>(2,263,858)</u>	<u>1,291,802</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	149,169	-	149,169	-
Transfers in	36,559	-	36,559	279,506
Transfers out	-	-	-	(203,310)
Transfers from (to) other subfunds	990	(990)	-	-
Total other financing sources (uses)	<u>186,718</u>	<u>(990)</u>	<u>185,728</u>	<u>76,196</u>
<b>CHANGE IN FUND BALANCES</b>	(2,078,130)	-	(2,078,130)	1,367,998
<b>FUND BALANCE</b>				
Beginning of year	<u>19,455,459</u>	<u>450,757</u>	<u>19,906,216</u>	<u>18,538,218</u>
End of year	<u>\$ 17,377,329</u>	<u>\$ 450,757</u>	<u>\$ 17,828,086</u>	<u>\$ 19,906,216</u>

TAZEWELL COUNTY, ILLINOIS

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 4,275,415	\$ 4,275,415	\$ 4,137,982	\$ 3,555,552
Sales tax	3,435,347	3,435,347	3,998,156	3,957,286
Retailers' occupation tax	509,000	509,000	584,517	522,679
Public safety sales tax	4,760,810	4,760,810	5,193,523	5,036,061
	<u>12,980,572</u>	<u>12,980,572</u>	<u>13,914,178</u>	<u>13,071,578</u>
Intergovernmental revenues:				
Illinois State income tax	2,550,000	2,550,000	2,449,605	2,437,747
Personal property replacement tax	700,000	700,000	745,051	723,715
Local use tax	390,000	390,000	484,301	430,867
Video gaming tax	25,000	25,000	64,020	33,435
Salary reimbursements:				
State's Attorney	152,000	152,000	151,877	151,877
Drug attorney	40,000	40,000	28,200	38,033
Director of court services	374,675	374,675	524,891	390,185
Americares	-	-	34,287	-
Probation officers	166,000	166,000	203,650	178,719
Supervisor of assessments	36,538	36,538	40,047	36,158
Public Defender	99,125	99,125	96,238	96,238
Regional office of education alternative school	108,731	108,731	85,370	118,772
Expenditure reimbursements:				
Administrative adjudication	-	-	2,358	7,054
Juvenile placement reimbursement	5,000	5,000	8,778	7,003
Illinois Emergency Services and Disaster Agency	52,000	52,000	79,653	58,114
Election polling place, judges, and miscellaneous reimbursements	33,475	33,475	23,632	37,983
Governmental grants:				
Technical assistance grant	-	-	40,091	-
TCRC kitchen grant	-	-	13,619	11,140
HAVA grant	27,000	27,000	76,148	8,600
	<u>4,759,544</u>	<u>4,759,544</u>	<u>5,151,816</u>	<u>4,765,640</u>



**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES (CONTINUED)</b>				
Licenses and permits:				
Liquor licenses	\$ 19,050	\$ 19,050	\$ 17,500	\$ 19,175
Building and zoning permits	141,800	141,800	113,743	111,507
Marriage licenses	24,740	24,740	23,426	24,202
Cremation/autopsy fees	5,500	5,500	4,320	6,360
Host fees	530,000	530,000	588,207	519,632
	721,090	721,090	747,196	680,876
Charges for services:				
County recorder:				
Sale of revenue stamps	200,000	200,000	224,754	230,006
Recording fees	375,200	375,200	286,794	393,761
Certified copies and federal liens	2,100	2,100	1,743	1,620
Circuit Clerk:				
Case costs and fees	1,336,800	1,336,800	1,331,932	1,342,894
Court systems	115,000	115,000	113,476	115,637
Miscellaneous	113,500	113,500	137,369	138,668
County Clerk:				
Certificates, recording, and copy fees	168,875	168,875	160,654	161,148
County Sheriff:				
Case fees	75,000	75,000	69,759	76,513
Protection fund	300,000	300,000	333,465	327,579
Imprisonment fee	25,000	25,000	36,662	27,723
Bond fees	50,000	50,000	51,345	60,838
Jail rental	1,000,000	1,000,000	925,320	856,870
Other	200,600	200,600	154,848	192,816
County Treasurer:				
Interest, penalties, and costs	330,000	330,000	369,858	350,250
Deferred prosecution	45,000	45,000	54,734	60,456
Court services	12,100	12,100	15,003	12,886
Legal services	46,000	46,000	57,861	59,586
	4,395,175	4,395,175	4,325,577	4,409,251
Fines and forfeitures	782,000	782,000	808,238	815,124
Interest	107,520	107,520	82,294	127,928

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013 Actual</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	
<b>REVENUES (CONTINUED)</b>				
Miscellaneous:				
County farm	\$ 30,000	\$ 30,000	\$ 29,319	\$ 53,707
Franchise fees	188,000	188,000	184,742	194,697
Rent	97,000	97,000	96,650	91,340
Copy fees	80,000	80,000	79,930	89,504
Other	137,100	137,100	138,584	204,054
	<u>532,100</u>	<u>532,100</u>	<u>529,225</u>	<u>633,302</u>
 Total revenues	 <u>24,278,001</u>	 <u>24,278,001</u>	 <u>25,558,524</u>	 <u>24,503,699</u>
 <b>EXPENDITURES</b>				
General Governmental Services -				
County Board:				
Board chairman	23,772	23,772	23,773	23,773
Liquor commissioner	2,264	2,264	2,264	2,264
Data imaging clerk	-	-	7,696	-
Director of administrative services	135,456	69,300	69,300	127,623
Clerk hire	57,826	38,000	30,449	29,345
Overtime	2,575	819	869	380
Board members - committee work	44,280	44,280	35,460	34,200
Board members - board meetings	50,400	50,400	50,000	50,240
Office supplies	1,030	1,030	575	946
Technology equipment	15,400	13,900	13,747	-
Dues and subscriptions	17,716	17,716	15,445	12,838
Strategic planning	1,000	-	-	364
Consulting fees	10,000	60,550	60,591	43,606
Mileage	16,200	16,200	14,235	16,268
Board chairman travel	8,046	9,046	8,054	7,399
Administrator travel	9,000	-	-	6,711
Publication of legal notices	412	412	-	307
Recruitment	4,000	12,266	12,266	495
Equipment maintenance	150	150	-	-
Miscellaneous equipment	200	300	294	-
	<u>399,727</u>	<u>360,405</u>	<u>345,018</u>	<u>356,759</u>

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
<b>EXPENDITURES (CONTINUED)</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
Judicial - Circuit Clerk:				
Clerk hire	\$ 807,324	\$ 858,546	\$ 824,743	\$ 748,694
County Officer	75,789	75,789	75,789	74,303
Office supplies	1,339	1,339	1,258	966
Books and records	1,036	1,036	1,014	1,281
Dues and subscriptions	500	500	405	505
Mileage	309	309	309	268
Equipment maintenance	100	100	-	-
Special audit	7,750	7,750	7,750	4,750
Miscellaneous equipment	1,030	1,030	155	-
	<u>895,177</u>	<u>946,399</u>	<u>911,423</u>	<u>830,767</u>
Judicial - Public Defender:				
Public Defender - salary	149,857	149,857	149,858	149,858
Assistant public defenders - salaries	695,000	695,000	643,282	652,118
Clerk hire	2,000	2,000	-	-
Office supplies	1,100	1,100	12	312
Dues and subscriptions	1,200	1,200	438	1,162
Books and records	1,700	1,700	454	241
Investigator services	4,000	4,000	-	825
Mileage	300	300	75	150
Education and training	2,500	2,500	1,445	1,585
Assistant public defender - office	29,200	29,200	29,100	26,006
	<u>886,857</u>	<u>886,857</u>	<u>824,664</u>	<u>832,257</u>
Judicial - State's Attorney:				
State's Attorney - salary	166,508	166,508	166,508	166,508
Assistant State's Attorneys - salaries	1,186,057	1,186,057	1,144,668	1,048,500
Investigators	140,602	140,602	91,742	88,482
Victim Witness Coordinator	197,588	197,588	196,936	188,559
Legal secretaries	91,404	91,404	74,900	58,683
Clerical	145,599	145,599	101,855	130,101
Part-time help	13,383	13,383	8,850	12,814
Overtime	4,377	4,377	-	54
Office supplies	4,326	4,326	2,634	1,330
Books and records	16,480	16,480	14,040	15,361

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - State's Attorney (Continued):				
Dues and insurance	\$ 8,137	\$ 8,137	\$ 2,940	\$ 4,301
Contractual services	4,120	4,120	-	2,647
Leads/Secretary of State	2,575	2,575	-	1,500
State Appellate Prosecutor service	100,000	180,000	185,301	83,194
Court reporter fees	16,480	16,480	12,912	13,616
Witness fees	12,360	12,360	618	1,259
Mileage	1,000	1,000	217	-
Extradition	6,180	6,180	-	1,104
Publication of legal notices	6,180	6,180	3,439	2,321
Vehicle maintenance	1,545	1,545	448	310
Equipment maintenance	2,163	2,163	-	-
Travel	1,030	1,030	172	-
Miscellaneous equipment	4,532	4,532	491	2,765
	<u>2,132,626</u>	<u>2,212,626</u>	<u>2,008,671</u>	<u>1,823,409</u>
Judicial - Jury Commission:				
Chief clerk	61,686	61,686	60,650	59,313
Jury commissioners	3,900	3,900	3,900	3,825
Part-time help	22,100	22,100	15,630	16,539
Jurors' fees	77,000	75,000	33,720	43,570
Office supplies	6,500	8,500	6,943	5,804
Books and records	200	200	-	-
Mileage	78,000	78,000	42,586	58,080
Jurors' parking	3,500	3,500	296	1,152
Equipment maintenance	800	800	648	648
Equipment	800	800	-	-
	<u>254,486</u>	<u>254,486</u>	<u>164,373</u>	<u>188,931</u>
General Governmental Services -				
County Audit:				
External audit fee	95,600	95,600	91,100	96,200
Single audit	2,000	1,750	605	1,405
Consultant	4,250	4,500	4,500	1,700
	<u>101,850</u>	<u>101,850</u>	<u>96,205</u>	<u>99,305</u>

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013 Actual</b>
	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Auditor:				
Auditor - salary	\$ 69,847	\$ 69,847	\$ 69,846	\$ 68,478
Clerk hire	53,518	51,113	45,956	53,518
Part-time help	-	2,405	2,405	-
Overtime help	435	435	-	172
Dues and subscriptions	650	650	500	514
Mileage	50	50	-	14
Consultant	9,600	1,600	1,400	-
Equipment	200	200	150	-
	<u>134,300</u>	<u>126,300</u>	<u>120,257</u>	<u>122,696</u>
General Governmental Services -				
County Clerk:				
Department head - salary	67,603	67,603	67,604	65,566
Elections supervisor	159,064	165,115	161,886	115,465
Clerk hire	310,595	321,907	320,926	205,628
Part-time help	5,000	5,000	3,170	2,173
Election judges	180,765	142,515	140,994	51,630
Overtime	10,000	12,000	11,146	2,751
Office supplies	2,000	2,000	1,291	717
Books and records	1,000	1,000	557	1,145
Election supplies	250,000	225,000	223,849	194,396
Dues and subscriptions	500	500	445	345
Contractual services	5,500	5,500	2,850	-
Computer service	46,270	46,270	46,270	23,135
Mileage	7,500	6,500	5,898	2,888
Printing	31,500	31,500	27,187	25,116
Elections equipment maintenance	30,000	18,000	17,000	17,170
HAVA grant	27,000	27,000	29,418	28,244
Equipment maintenance	950	950	945	917
Equipment	2,000	2,000	459	449
	<u>1,137,247</u>	<u>1,080,360</u>	<u>1,061,895</u>	<u>737,735</u>

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b><u>Original</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Recorder:				
Exempt Personnel	\$ -	\$ -	\$ -	\$ 36,604
Clerk hire	-	-	-	103,068
Office supplies	-	-	-	1,064
Mileage	-	-	-	500
Print tracking contract	-	-	-	2,693
	-	-	-	143,929
General Governmental Services - County Treasurer and Tax Extension and Collection:				
Department head - salary	67,603	67,603	67,604	65,732
Management/professional	94,034	96,831	96,831	88,475
Clerk hire	110,608	117,325	117,325	110,608
Part-time help	5,000	5,000	2,141	-
Overtime	1,947	1,947	582	685
Office supplies	1,607	1,607	1,512	1,658
Books and records	464	464	-	-
Dues and subscriptions	721	721	500	500
Mileage	257	257	-	-
Publication of legal notices	6,026	6,026	3,531	3,107
Office equipment and maintenance	5,740	5,740	4,686	4,907
Equipment	832	832	-	650
	294,839	304,353	294,712	276,322
General Governmental Services - Supervisor of Assessments and Assessment Maps:				
Department head	62,572	64,376	64,376	60,817
Deputy assessor	25,219	26,354	26,470	26,971
Chief clerk	77,178	79,477	73,284	65,147
Clerk hire	74,412	74,412	72,665	70,186
Part-time help	40,000	40,000	33,330	20,116
Overtime	500	500	121	11
Office supplies	800	800	751	691
Gasoline	300	700	504	72
Dues and subscriptions	500	1,250	675	497
Mileage	400	800	242	-
Publication of legal notices	25,000	22,450	18,281	19,435
Vehicle maintenance	-	600	507	-
Equipment	600	1,000	802	532
	307,481	312,719	292,008	264,475

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Board of Review:				
Board of Review members	\$ 82,681	\$ 82,681	\$ 82,681	\$ 82,681
Office supplies	750	750	720	512
Dues and subscriptions	510	510	475	510
Mileage	450	450	-	-
Publications	150	150	-	-
Miscellaneous equipment	400	400	-	60
	<u>84,941</u>	<u>84,941</u>	<u>83,876</u>	<u>83,763</u>
Community Development - Zoning:				
Department head	61,123	64,062	64,062	58,251
Building inspector	35,336	35,336	31,802	-
Part-time plumbing inspector	16,000	3,000	-	-
Clerk hire	45,934	48,457	48,457	54,370
Overtime	200	200	-	-
Field inspector	47,032	49,057	49,057	28,764
Office supplies	500	500	490	353
Technical supplies	1,000	1,000	994	-
Computer supplies	300	300	261	63
Books and records	300	300	266	1,368
Gasoline	2,400	2,400	2,036	1,193
Dues and subscriptions	1,200	1,200	1,133	774
Tri-County Regional Planning Committee	10,050	10,050	10,050	10,050
Appeal board	9,500	9,500	9,294	8,715
Mileage	1,000	1,000	906	948
Publication of legal notices	4,000	4,000	3,212	4,205
Vehicle maintenance	150	150	134	535
NPDES	1,000	1,000	1,000	1,000
Building code inspections	6,000	19,000	16,260	7,188
Addressing services	3,200	3,200	3,200	3,200
Deposit reimbursement	450	450	426	-
Contractual services	6,000	6,000	-	-
	<u>252,675</u>	<u>260,162</u>	<u>243,040</u>	<u>180,977</u>

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
<b>EXPENDITURES (CONTINUED)</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
General Governmental Services -				
Building Administration:				
Department head - salary	\$ 57,941	\$ 57,941	\$ 54,341	\$ 55,633
Maintenance personnel	31,427	35,053	33,157	31,185
Part-time help	43,678	43,678	39,289	44,773
Overtime	2,334	2,334	-	-
Clothing	1,300	1,300	1,226	941
Repair/maintenance supplies	18,500	21,000	18,806	15,289
Property taxes	23,000	23,000	17,382	21,167
Janitorial service	103,000	98,000	99,379	107,697
Architect consultant fees	10,000	10,000	7,566	2,356
Other consultant fees	2,000	1,000	-	650
Telephone	127,000	127,000	129,727	124,383
Phone repair	1,000	1,000	385	-
Cellular and pager service	62,700	66,700	65,768	57,555
Mileage	500	500	303	244
Parking lot	7,000	19,000	16,024	5,044
Publication of legal notices	2,000	4,000	3,203	1,712
Fuel	1,000	1,000	-	978
Electricity and gas	180,000	172,500	137,828	150,174
Water	13,400	20,900	20,394	13,597
Pest control	4,200	4,200	2,265	2,220
Garbage collection	5,150	5,150	5,016	5,017
Building maintenance	74,000	74,000	88,358	60,065
Equipment maintenance	33,000	63,000	61,165	25,210
Elevator maintenance	10,000	10,000	7,955	6,492
Grounds maintenance	2,500	10,000	4,326	2,180
Fire extinguisher maintenance	3,000	3,000	2,837	2,949
New equipment	19,049	19,049	168,217	15,570
Capital projects	734,500	679,500	661,577	729,790
Building construction	99,500	99,500	94,338	178,829
Security/technology	25,000	25,000	18,694	16,059
Miscellaneous equipment	35,000	35,000	29,505	35,893
	<u>1,732,679</u>	<u>1,733,305</u>	<u>1,789,031</u>	<u>1,713,652</u>



**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Justice Center:				
Maintenance personnel	\$ 56,986	\$ 56,986	\$ 52,562	\$ 56,401
Part time	13,273	13,273	10,917	11,526
Overtime	6,236	6,236	5,412	3,285
Clothing	1,500	1,500	1,417	1,184
Repair/maintenance supplies	61,800	77,800	69,163	58,655
Janitorial service	49,200	49,200	45,920	49,200
Consultant	-	-	-	8,000
Parking lot	7,500	10,000	8,531	3,440
Electricity and gas	247,000	224,000	192,499	221,924
Fuel	2,500	2,500	1,620	1,949
Water	26,000	37,500	31,734	24,138
Pest control	1,500	1,500	1,440	1,440
Garbage collection	6,700	6,700	7,077	6,162
Building maintenance	69,000	79,000	75,448	63,798
Equipment maintenance	57,000	47,000	38,712	46,658
Elevator maintenance	6,000	6,000	4,992	3,859
Grounds maintenance	3,200	6,200	4,262	2,009
Fire extinguisher maintenance	2,500	2,500	2,309	2,175
Security/technology	25,000	25,000	7,341	18,806
Building construction and remodeling	47,000	52,718	55,209	26,390
	<u>689,895</u>	<u>705,613</u>	<u>616,565</u>	<u>610,999</u>
Public Safety and Corrections -				
County Sheriff:				
Department head - salary	91,347	91,347	91,348	89,557
Deputies	248,485	287,057	287,057	245,982
Jail superintendent	77,120	79,401	79,401	81,319
Jail command officers	430,224	440,686	443,024	401,014
Chief clerk	55,341	56,990	56,990	53,213
Clerk hire	321,769	336,328	337,318	336,619
Control room technician	150,958	156,671	158,034	155,190
Database Manager	53,991	55,602	55,682	51,915
Overtime	516,068	625,000	581,029	507,648
Part-time help	135,200	135,200	110,135	127,913
Deputy hire	2,027,642	2,267,608	2,268,463	1,978,428
Jailers	1,842,809	1,742,809	2,008,711	1,766,964
Clerical holiday pay	17,500	17,500	15,058	13,812
Control room holiday pay	17,500	17,500	14,546	14,118
Deputies holiday pay	150,343	151,821	155,161	129,155
Jailers holiday pay	128,520	128,520	135,221	122,575

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Sheriff (Continued):				
Deputies educational allowance	\$ 500	\$ 500	\$ -	\$ -
Physical fitness	34,000	34,000	30,000	29,200
Office supplies	23,360	23,360	20,444	21,432
Field supplies	23,460	22,460	16,706	23,789
Books and records	3,130	3,130	2,196	1,939
Food for prisoners	293,550	293,550	261,590	275,065
Medical and nursing supplies	45,000	45,000	29,534	55,411
Crime prevention	4,840	4,840	4,190	4,616
Gasoline	185,000	185,000	162,260	175,012
Uniform equipment and weapons	137,830	137,830	102,655	122,977
Dues and subscriptions	3,750	4,750	4,145	3,581
K-9 expenses	2,880	4,880	3,846	2,739
Process servers	45,000	43,000	31,620	35,065
Health professionals	364,669	364,669	282,122	309,004
Communication Center	447,249	447,249	443,292	433,530
Automobile maintenance	78,400	72,400	72,981	64,003
Radio maintenance	28,840	34,840	34,869	32,823
Sheriff Merit Board	15,000	15,000	12,360	10,428
Special service	100	100	-	33
MEG unit	10,883	10,883	10,882	10,882
Drug enforcement	-	-	9,475	35,091
Law enforcement technology	30,000	30,000	28,444	-
Automobile purchase	181,000	181,000	180,007	187,417
Miscellaneous equipment	12,500	12,500	12,378	12,132
	<u>8,235,758</u>	<u>8,560,981</u>	<u>8,553,174</u>	<u>7,921,591</u>
Public Safety and Corrections -				
Emergency Services:				
Department head	66,276	68,168	68,168	61,766
Disaster recovery regular hours	-	-	-	58,686
Response Coordinator/P.T.	19,915	19,915	19,113	18,563
Overtime	-	-	-	49,855
Office supplies	515	515	483	458
Volunteer awards and recognition	385	385	369	350
Gasoline	1,300	1,300	1,389	1,383
Uniforms	600	1,550	1,254	428
Communication/Direct TV	1,100	-	-	311
Mileage	2,100	2,900	2,815	2,055

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency call	\$ 5,000	\$ 4,500	\$ 2,988	\$ 2,759
Utilities	8,500	7,700	7,741	7,341
Equipment maintenance	4,300	4,500	3,872	3,613
Public awareness campaign	515	515	509	197
HMEP LEPC grant	18,205	18,205	2,000	8,968
New equipment	3,500	3,500	1,172	1,413
Americares	-	-	1,821	-
Disaster recovery	-	47,822	61,399	16,613
Miscellaneous equipment	3,500	3,500	1,514	1,634
	135,711	184,975	176,607	236,393
 Judicial - Court Security:				
Salaries	424,837	450,343	443,415	408,250
Contractual services	40,600	40,600	44,659	24,647
New equipment	5,225	5,225	4,995	3,390
	470,662	496,168	493,069	436,287
 Judicial - Court Services Probation				
Upgrade:				
Office supplies	2,500	2,500	1,468	962
Books and records	1,000	1,000	740	648
Gas/oil	14,180	17,180	11,388	13,280
Dues and subscriptions	1,000	1,000	120	309
Contractual services	101,500	89,500	80,157	72,308
Work release/electronic monitoring	48,000	38,500	32,966	29,284
Medical services	35,525	44,525	40,547	36,085
T/PCC	12,113	12,113	10,561	10,511
Meals/miles	1,000	1,000	23	387
Vehicle maintenance	11,000	11,000	6,530	5,450
Equipment maintenance	2,030	2,030	1,445	215
Training	15,834	15,834	10,359	12,930
Center for Prevention and Abuse	27,000	27,000	27,000	27,000
Computer equipment	29,120	32,120	31,925	28,614
Officer safety equipment	4,160	8,160	5,367	3,918
Miscellaneous equipment	4,000	6,500	6,563	3,154
	309,962	309,962	267,159	245,055

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>2013 Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Court Services and Juvenile Detention:				
Director - salary	\$ 95,000	\$ 95,000	\$ 84,745	\$ 107,063
Chief probation officer	279,664	283,546	283,546	269,075
Officers merit	2,500	2,500	2,500	2,500
Probation officers	837,291	833,662	831,936	831,701
Pretrial officers	126,342	129,971	130,073	126,343
Stipends	7,000	7,000	7,000	7,000
On call wages	35,000	35,000	36,864	36,921
Clerk hire	149,070	158,418	156,771	145,315
Part time	15,913	15,913	-	-
Overtime	2,704	2,704	-	1,529
Gasoline	-	450	-	-
Detention	140,000	155,000	139,129	168,511
Drug court expenses	40,000	48,608	48,608	48,681
Private homes and institutions	235,000	211,392	192,367	218,371
	<u>1,965,484</u>	<u>1,979,164</u>	<u>1,913,539</u>	<u>1,963,010</u>
Judicial - Courts:				
Court secretaries	38,029	39,224	39,224	35,938
Guardian Ad Litem	39,062	48,828	48,828	46,950
Part-time help	9,785	9,985	9,985	9,500
Office supplies	2,000	2,000	1,913	1,226
Jurors' food and lodging	2,000	2,000	737	1,697
Judge's salaries	4,000	4,000	3,848	3,892
Attorney's fees	55,000	55,000	33,992	39,061
Court reporting fees	7,000	7,000	3,573	9,059
Witness fees	8,500	8,500	4,502	4,920
Testing fees	36,500	36,500	15,822	24,602
Indigent publications	500	500	-	-
Equipment maintenance	1,600	1,600	156	874
Juror's lodging	100	100	-	-
Miscellaneous equipment	2,000	2,000	1,862	1,603
	<u>206,076</u>	<u>217,237</u>	<u>164,442</u>	<u>179,322</u>
Judicial - Legal Services:				
Pre-trial assessment officer	44,894	46,016	46,016	43,167
Clerical	44,052	44,523	44,522	38,601
Overtime	500	500	-	12
Office supplies	800	800	175	745
Books and records	200	200	-	-
Mileage	50	50	4	12
Equipment maintenance	500	500	-	-
New equipment	600	600	-	398
	<u>91,596</u>	<u>93,189</u>	<u>90,717</u>	<u>82,935</u>

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Coroner:				
Coroner - salary	\$ 66,892	\$ 66,892	\$ 66,892	\$ 65,580
Clerk hire	25,972	27,652	27,652	25,972
Deputy Coroner	44,467	46,933	45,103	41,813
Part-time clerical	1,000	1,500	1,343	896
Part-time Deputy Coroner expense	57,783	60,783	58,250	56,950
Clerical overtime	500	500	131	93
Inquest transcription	3,000	-	-	225
Jurors	1,050	550	-	60
Office supplies	618	618	590	624
Investigation supplies	1,500	1,500	304	450
Books and records	500	450	-	-
Gasoline	3,500	3,500	2,732	3,066
Dues and subscriptions	600	650	620	445
Pathologist and laboratory	89,330	88,330	91,710	71,660
Morgue use	18,000	16,000	14,865	18,445
Mileage	2,000	2,500	2,055	2,913
Body removal	15,000	20,500	18,174	18,650
Indigent burial	2,000	500	280	470
Vehicle maintenance	1,600	600	435	1,486
Equipment maintenance	500	-	-	-
Grant equipment	5,500	5,500	3,751	4,158
	<u>341,312</u>	<u>345,458</u>	<u>334,887</u>	<u>313,956</u>
Education - County Superintendent of				
Education Service Region:				
Clerk hire	83,597	83,597	67,519	74,851
Part-time clerk	19,096	19,096	15,024	12,553
Alternative school staff	88,796	88,796	85,702	94,107
IMRF	12,902	12,902	12,449	12,483
Social Security	6,793	6,793	6,556	7,104
Worker's compensation	240	240	-	-
Medical insurance	-	-	-	7,156
Office supplies	1,325	1,325	1,316	1,302
Dues and subscriptions	2,994	2,994	2,965	2,944
Mileage	3,142	3,142	3,142	3,019
Equipment maintenance	183	183	183	-
Miscellaneous equipment	-	-	-	149
	<u>219,068</u>	<u>219,068</u>	<u>194,856</u>	<u>215,668</u>

**TAZEWELL COUNTY, ILLINOIS**

General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Farm Operations:				
Field repairs	\$ 3,090	\$ 3,090	\$ -	\$ 3,079
Fertilizer and chemicals	14,400	14,400	13,191	13,238
Seed	7,300	7,300	7,142	7,156
Insurance	600	600	484	486
	<u>25,390</u>	<u>25,390</u>	<u>20,817</u>	<u>23,959</u>
General Governmental Services -				
General County:				
Systems administrator	53,472	54,240	54,241	48,820
I.T. manager	24,859	26,909	26,909	13,719
Human resources manager	74,611	75,692	75,692	60,991
Economic development coordinator	58,616	-	-	-
Overtime	2,060	-	-	1,475
Employees' group insurance	2,234,537	2,234,537	2,361,017	2,355,991
Office supplies	24,450	24,450	22,791	22,796
Service recognition awards	4,000	5,882	5,807	3,454
Computer supplies	17,500	17,500	17,123	15,913
Copy machine supplies	25,750	25,750	22,976	14,961
Computer contract	113,275	154,802	154,975	109,498
Computer maintenance	4,120	4,120	2,660	43,319
Systems consultant	41,200	52,800	51,178	-
Administrative adjudication services	6,180	7,514	6,674	6,033
Tax notice handling	5,150	5,150	3,730	3,659
Postage	154,500	154,500	130,671	165,386
Copy machine maintenance	70,000	70,000	24,004	36,690
Legislative program	14,000	14,000	7,500	7,724
Education and training	137,598	77,598	66,472	82,705
Computer training	6,500	-	-	3,871
Pekin landfill	309,000	2,079,718	3,174,575	2,545
Technical assistance grant	50,000	50,000	32,959	-
Regional economic development	43,325	-	-	-
Youth Services Board	15,000	15,000	15,000	15,000
Tri-County Regional Planning Commission	16,000	116,000	116,000	16,000
Tazewell County Soil and Water Conservation	7,500	7,500	7,500	7,500
Labor relations	20,000	-	-	-
Comprehensive Econ Dec (CEDS)	21,289	21,289	21,289	23,009
Economic Development Council	70,780	70,780	70,780	18,000
Center for Prevention of Abuse	32,000	32,000	31,000	31,000

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Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
General County (Continued):				
Bridge lighting pledge	\$ 250	\$ 250	\$ 250	\$ 250
Heartland Community Health Clinic	5,000	5,000	5,000	5,000
Heartland water resources	4,000	4,000	4,000	4,000
Technology upgrades	121,000	121,000	120,445	90,781
Software/licenses	83,000	83,000	81,549	57,133
Hazmat equipment	7,000	7,000	7,000	5,500
Law enforcement technology	-	-	-	23,952
Adjustments	945,676	-	-	-
Contingent and miscellaneous	1,290,952	-	-	-
	<u>6,114,150</u>	<u>5,617,981</u>	<u>6,721,767</u>	<u>3,296,675</u>
Debt service:				
Principal	-	-	38,585	30,995
Interest	-	-	2,015	1,422
	<u>-</u>	<u>-</u>	<u>40,600</u>	<u>32,417</u>
Total expenditures	<u>27,419,949</u>	<u>27,419,949</u>	<u>27,823,372</u>	<u>23,213,244</u>
Excess (deficiency) of revenues over expenditures	<u>(3,141,948)</u>	<u>(3,141,948)</u>	<u>(2,264,848)</u>	<u>1,290,455</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease obligation	-	-	149,169	-
Transfers in	-	-	37,549	280,853
Transfers out	-	-	-	(203,310)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>186,718</u>	<u>77,543</u>
Net change in fund balance	<u>\$ (3,141,948)</u>	<u>\$ (3,141,948)</u>	<u>(2,078,130)</u>	<u>1,367,998</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>19,455,459</u>	<u>18,087,461</u>
End of year			<u>\$ 17,377,329</u>	<u>\$ 19,455,459</u>

**TAZEWELL COUNTY, ILLINOIS**

Illinois Municipal Retirement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 1,687,755	\$ 1,687,755	\$ 1,634,226	\$ 1,885,043
Taxes - public safety sales tax	1,263,755	1,263,755	1,269,801	1,205,018
Intergovernmental revenue - replacement taxes	<u>141,960</u>	<u>141,960</u>	<u>151,339</u>	<u>147,005</u>
Total revenues	3,093,470	3,093,470	3,055,366	3,237,066
<b>EXPENDITURES</b>				
Retirement - Illinois Municipal Retirement Fund	<u>3,093,470</u>	<u>3,093,470</u>	<u>3,098,212</u>	<u>2,670,769</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(42,846)	566,297
<b>FUND BALANCE</b>				
Beginning of year			<u>1,678,494</u>	<u>1,112,197</u>
End of year			<u>\$ 1,635,648</u>	<u>\$ 1,678,494</u>



TAZEWELL COUNTY, ILLINOIS

SCHEDULE 7

County Highway Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	2014		Actual	2013 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Taxes - general property taxes	\$ 1,698,164	\$ 1,698,164	\$ 1,644,302	\$ 1,606,623
Intergovernmental revenue - replacement taxes	185,770	185,770	198,043	192,371
Charges for services - highway maintenance fees and construction reimbursement	98,700	98,700	143,941	173,362
Interest	3,000	3,000	5,638	4,545
Miscellaneous	8,000	8,000	14,367	25,316
Total revenues	<u>1,993,634</u>	<u>1,993,634</u>	<u>2,006,291</u>	<u>2,002,217</u>
<b>EXPENDITURES</b>				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	95,319	97,702	97,702	91,653
Engineers	194,917	196,407	196,408	184,441
Maintenance foreman	65,504	65,744	65,744	61,349
Maintenance personnel	568,256	568,256	555,394	543,282
Clerk hire	36,748	37,671	34,773	35,335
Surveyor stipend	3,500	3,500	3,500	3,500
Temporary personnel	20,000	20,000	17,470	15,511
Overtime premium	93,000	133,000	115,635	86,483
Medical insurance	211,040	211,040	170,243	159,396
Office supplies	5,600	5,600	4,393	3,096
Clothing allowance	7,650	7,650	7,650	7,650
Engineering supplies	10,000	15,500	11,367	7,187
Field engineer expense	10,000	10,000	8,026	9,812
Dues and subscriptions	2,500	2,500	2,448	2,821
Gasoline	115,000	155,000	201,904	104,033
Engineering consultant	75,000	75,000	-	-
Publication of legal notices	400	400	176	86
Maintenance of roads - materials	30,000	30,000	24,136	19,946
Highway maintenance	6,200	6,200	6,175	6,390
Conference and seminars	3,500	3,500	1,373	1,878
Tech equipment	5,000	5,000	1,725	-
Training	2,500	2,500	98	185
Maintenance of buildings	68,000	68,000	58,768	59,489
Maintenance of machinery and equipment	80,000	80,000	78,918	77,924
New equipment	246,000	246,000	316,836	183,641
DCEO grant	20,000	20,000	-	-
Road improvement	68,000	68,000	69,019	52,716
Contingency	103,682	13,146	-	-
	<u>2,147,316</u>	<u>2,147,316</u>	<u>2,049,881</u>	<u>1,717,804</u>
Debt service:				
Principal	25,000	25,000	17,208	20,783
Interest	5,000	5,000	3,511	4,120
	<u>30,000</u>	<u>30,000</u>	<u>20,719</u>	<u>24,903</u>
Total expenditures	<u>2,177,316</u>	<u>2,177,316</u>	<u>2,070,600</u>	<u>1,742,707</u>
Excess (deficiency) of revenues over expenditures	<u>(183,682)</u>	<u>(183,682)</u>	<u>(64,309)</u>	<u>259,510</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital lease obligation	-	-	73,898	-
Transfers in	80,000	80,000	83,341	75,079
Total other financing sources	<u>80,000</u>	<u>80,000</u>	<u>157,239</u>	<u>75,079</u>
Net change in fund balance	<u>\$ (103,682)</u>	<u>\$ (103,682)</u>	<u>92,930</u>	<u>334,589</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>1,688,374</u>	<u>1,353,785</u>
End of year			<u>\$ 1,781,304</u>	<u>\$ 1,688,374</u>

**TAZEWELL COUNTY, ILLINOIS**

County Motor Fuel Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 2,867,400	\$ 2,867,400	\$ 3,215,270	\$ 2,801,210
Charges for services:				
Reimbursement for services and materials	104,471	104,471	44,471	76,296
Interest	<u>30,000</u>	<u>30,000</u>	<u>25,491</u>	<u>37,000</u>
Total revenues	<u>3,001,871</u>	<u>3,001,871</u>	<u>3,285,232</u>	<u>2,914,506</u>
 <b>EXPENDITURES</b>				
Highways:				
Superintendent's salary	131,286	131,286	111,805	126,224
Illinois Municipal Retirement	19,076	19,076	14,246	16,852
Social Security	10,043	10,043	8,153	8,767
Medical insurance	11,919	11,919	5,535	12,211
Engineering	32,500	32,500	29,654	30,747
Mileage	500	1,500	1,575	446
Maintenance	<u>3,243,000</u>	<u>3,242,000</u>	<u>3,176,965</u>	<u>2,814,426</u>
Total expenditures	<u>3,448,324</u>	<u>3,448,324</u>	<u>3,347,933</u>	<u>3,009,673</u>
Net change in fund balance	<u>\$ (446,453)</u>	<u>\$ (446,453)</u>	(62,701)	(95,167)
 <b>FUND BALANCE</b>				
Beginning of year			<u>5,680,360</u>	<u>5,775,527</u>
End of year			<u>\$ 5,617,659</u>	<u>\$ 5,680,360</u>

TAZEWELL COUNTY, ILLINOIS

Township Motor Fuel Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 1,000,000	\$ 1,000,000	\$ 1,390,601	\$ 1,188,012
Interest	4,000	4,000	5,240	4,410
Miscellaneous income	<u>236,693</u>	<u>236,693</u>	<u>8,812</u>	<u>-</u>
Total revenues	1,240,693	1,240,693	1,404,653	1,192,422
<b>EXPENDITURES</b>				
Highways:				
Contract construction	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,192,077</u>	<u>1,181,165</u>
Excess (deficiency) of revenues over expenditures	(9,307)	(9,307)	212,576	11,257
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(83,341)</u>	<u>(75,079)</u>
Net change in fund balance	<u>\$ (89,307)</u>	<u>\$ (89,307)</u>	129,235	(63,822)
<b>FUND BALANCE</b>				
Beginning of year			<u>1,007,573</u>	<u>1,071,395</u>
End of year			<u>\$ 1,136,808</u>	<u>\$ 1,007,573</u>

TAZEWELL COUNTY, ILLINOIS

County Bridge Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 783,128	\$ 783,128	\$ 758,511	\$ 445,666
Intergovernmental revenue - personal property replacement tax	82,810	82,810	88,281	85,753
Charges for services - fees earned from other governmental units	80,000	80,000	-	171,453
Interest	<u>7,000</u>	<u>7,000</u>	<u>6,630</u>	<u>9,283</u>
Total revenues	<u>952,938</u>	<u>952,938</u>	<u>853,422</u>	<u>712,155</u>
<b>EXPENDITURES</b>				
Highways:				
Engineering	205,000	205,000	158,975	196,141
Bridge construction	<u>747,938</u>	<u>747,938</u>	<u>451,798</u>	<u>610,507</u>
Total expenditures	<u>952,938</u>	<u>952,938</u>	<u>610,773</u>	<u>806,648</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	242,649	(94,493)
<b>FUND BALANCE</b>				
Beginning of year			<u>2,413,224</u>	<u>2,507,717</u>
End of year			<u>\$ 2,655,873</u>	<u>\$ 2,413,224</u>

**TAZEWELL COUNTY, ILLINOIS**

Federal Aid Matching Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 635,493	\$ 635,493	\$ 615,507	\$ 473,211
Intergovernmental revenue:				
Replacement tax	15,990	15,990	17,046	16,558
Reimbursements	885,000	885,000	485,064	685,372
Grant income	1,362,553	1,362,553	4,062	45,453
Interest	5,500	5,500	7,832	6,972
Miscellaneous income	-	-	28,691	-
	<u>2,904,536</u>	<u>2,904,536</u>	<u>1,158,202</u>	<u>1,227,566</u>
Total revenues				
<b>EXPENDITURES</b>				
Highways:				
Staff engineer	65,549	65,549	65,555	63,028
P.E. license stipend	1,963	1,963	1,963	1,963
Illinois Municipal Retirement	9,810	9,810	9,771	8,696
Social Security	5,165	5,165	4,934	5,616
Medical insurance	11,919	11,919	12,211	12,211
Contract construction and road improvements	1,235,000	1,235,000	922,448	897,252
Wagon seller road grant	1,718,000	1,718,000	42,527	96,351
Special right of way	10,000	10,000	5,000	6,475
	<u>3,057,406</u>	<u>3,057,406</u>	<u>1,064,409</u>	<u>1,091,592</u>
Total expenditures				
Net change in fund balance	<u>\$ (152,870)</u>	<u>\$ (152,870)</u>	93,793	135,974
<b>FUND BALANCE</b>				
Beginning of year			<u>1,804,844</u>	<u>1,668,870</u>
End of year			<u>\$ 1,898,637</u>	<u>\$ 1,804,844</u>

**TAZEWELL COUNTY, ILLINOIS**

Township Bridge Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Charges for services - maintenance and construction	\$ -	\$ -	\$ -	\$ 379,659
Interest	<u>200</u>	<u>200</u>	<u>60</u>	<u>188</u>
Total revenues	200	200	60	379,847
<b>EXPENDITURES</b>				
Highways: Bridge construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,460</u>
Net change in fund balance	<u>\$ 200</u>	<u>\$ 200</u>	60	387
<b>FUND BALANCE</b>				
Beginning of year			<u>182,149</u>	<u>181,762</u>
End of year			<u>\$ 182,209</u>	<u>\$ 182,149</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	2014			2013 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - general property taxes	\$ 830,770	\$ 830,770	\$ 804,464	\$ 715,787
Intergovernmental revenues:				
Replacement taxes	170,000	170,000	186,124	180,794
Grants:				
Bioterrorism preparedness	147,085	147,085	138,596	159,151
Vaccine allowance and grant	-	-	56,351	107,678
IDPA Medicaid	90,128	90,128	86,292	94,374
Illinois breast/cervical center	208,944	208,944	156,673	216,559
IDPA Medi-check	246,341	246,341	171,124	140,688
IDPH local health protection	214,895	214,895	214,422	219,951
IDPH hearing and vision	15,120	15,120	-	-
Tobacco grant	63,698	63,698	57,771	80,462
Dental health (Doral Dental)	500,000	500,000	458,190	370,061
Family case management	364,637	364,637	420,714	487,593
Women, infants, children	359,344	359,344	1,232,274	1,380,178
Teen Reach	127,956	127,956	146,794	123,449
Illinois Environmental Protection Agency - Solid Waste Enforcement Grant	64,017	64,017	63,720	59,192
SPF - sig	100,000	100,000	91,540	99,688
Medicare	-	-	876	447
Drug free communities	125,000	125,000	121,977	122,872
Quality quest CTG	104,679	104,679	120,053	63,425
Other	1,267,361	1,267,361	1,317,587	982,716
	3,999,205	3,999,205	4,854,954	4,708,484
Charges for services:				
Fees:				
Dental clinic patient	35,000	35,000	40,949	35,649
Immunizations and other	80,500	80,500	111,275	98,949
Environmental health	295,000	295,000	303,110	300,874
Teen Reach	155,000	155,000	131,726	149,197
	565,500	565,500	587,060	584,669
Interest	15,000	15,000	12,517	16,321
Susan G. Komen grant	72,500	72,500	72,500	62,971
Miscellaneous	55,000	55,000	137,626	58,055
Total revenues	5,707,975	5,707,975	6,655,245	6,327,081

**TAZEWELL COUNTY, ILLINOIS**

County Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES</b>				
Health and welfare:				
County health:				
Department head	\$ 86,296	\$ 86,296	\$ 79,277	\$ 75,249
Administrative staff	225,916	225,916	214,284	215,038
Health education staff	72,617	74,117	74,056	65,078
Nursing staff	218,865	230,865	234,436	227,924
Environmental health staff	359,892	359,892	340,455	362,653
Screening technician	33,218	21,218	13,153	32,388
Maintenance salaries	57,930	57,930	55,029	55,804
On-call help	20,637	20,637	22,662	7,838
Part-time help	20,637	19,137	1,392	-
Overtime	4,000	4,000	970	1,386
Medical insurance	176,671	176,671	174,379	166,915
Office supplies	7,000	10,300	8,836	6,741
Educational materials	10,000	15,100	14,235	13,015
Vaccine	-	-	166,017	107,678
Medical supplies - field staff	65,000	85,000	117,239	78,086
Technical supplies	7,000	9,800	10,500	11,198
Contractual services	145,000	125,000	119,762	109,107
Medical service	8,000	8,000	7,125	10,480
Postage	9,785	9,785	8,902	11,121
Mileage	29,000	29,000	22,313	26,433
Utilities	28,000	28,000	23,651	28,859
Vehicle maintenance	2,500	2,000	1,177	2,087
Building maintenance	17,510	18,010	17,757	18,357
Conferences and seminars	1,250	1,250	1,258	1,099
Education and training	3,090	3,090	3,448	2,841
Building, equipment, and furniture	56,758	56,758	56,665	33,061
Contingency	83,329	72,129	-	-
	<u>1,749,901</u>	<u>1,749,901</u>	<u>1,788,978</u>	<u>1,670,436</u>



**TAZEWELL COUNTY, ILLINOIS**

County Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Health and welfare (continued):				
Women, infants, and children:				
Salaries	\$ 279,265	\$ 279,265	\$ 275,743	\$ 283,675
Medical insurance	55,441	55,441	46,310	55,205
Office supplies	23,675	23,675	17,689	18,572
Contractual services	13,904	13,904	15,765	22,234
Postage	2,200	2,200	1,881	2,279
WIC - food instruments - noncash	-	-	880,873	1,014,661
Mileage	6,500	6,500	2,682	4,232
Education and training	2,500	2,500	5,365	759
Equipment	1,200	1,200	869	827
	<u>384,685</u>	<u>384,685</u>	<u>1,247,177</u>	<u>1,402,444</u>
Teen Reach:				
Salaries	648,519	648,519	671,114	624,483
Medical insurance	42,893	42,893	35,644	39,009
Supplies	23,085	23,085	36,739	25,328
Contractual services	175,000	175,000	211,600	178,755
Postage	750	750	590	395
Mileage	9,500	9,500	14,723	11,830
Education and training	2,500	2,500	609	1,715
Equipment	3,000	3,000	1,611	4,322
	<u>905,247</u>	<u>905,247</u>	<u>972,630</u>	<u>885,837</u>
Case management:				
Salaries	656,837	656,837	636,244	593,240
Medical insurance	90,312	90,312	73,086	76,502
Supplies	25,431	25,431	17,210	9,211
Contractual services	22,051	22,051	8,908	14,730
Postage	1,540	1,540	1,154	1,254
Travel	19,500	19,500	16,657	17,314
Education and training	4,500	4,500	3,031	3,456
Equipment	4,601	4,601	4,034	1,678
	<u>824,772</u>	<u>824,772</u>	<u>760,324</u>	<u>717,385</u>

**TAZEWELL COUNTY, ILLINOIS**

County Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Health and welfare (continued):				
Dental health services:				
Salaries	\$ 418,010	\$ 418,010	\$ 423,582	\$ 402,948
Medical insurance	62,563	62,563	53,076	55,972
Dental health supplies	50,050	50,050	49,140	49,036
Contractual	40,000	40,000	20,294	15,134
Postage	200	200	218	79
Mileage	1,500	1,500	845	861
DHC rent and utilities	58,000	58,000	63,275	54,872
Education and training	3,000	3,000	1,445	164
Equipment	10,000	10,000	384	320
	<u>643,323</u>	<u>643,323</u>	<u>612,259</u>	<u>579,386</u>
Special grants:				
Salaries	655,322	655,322	684,542	594,862
Medical insurance	121,291	121,291	97,211	84,401
Supplies	18,222	18,222	26,230	27,108
Contractual services	201,846	201,846	154,698	117,444
Patient care	178,744	178,744	106,265	138,753
Bad debt	-	-	-	7,183
Postage	2,475	2,475	2,415	2,743
Mileage	28,032	28,032	16,232	8,281
Education and training	29,841	29,841	20,305	19,577
Equipment	10,603	10,603	6,164	9,791
	<u>1,246,376</u>	<u>1,246,376</u>	<u>1,114,062</u>	<u>1,010,143</u>
Debt service:				
Principal	37,000	37,000	24,730	24,202
Interest	-	-	5,301	5,829
	<u>37,000</u>	<u>37,000</u>	<u>30,031</u>	<u>30,031</u>
Total expenditures	<u>5,791,304</u>	<u>5,791,304</u>	<u>6,525,461</u>	<u>6,295,662</u>
Net change in fund balance	<u>\$ (83,329)</u>	<u>\$ (83,329)</u>	129,784	31,419
<b>FUND BALANCE</b>				
Beginning of year			<u>3,406,064</u>	<u>3,374,645</u>
End of year			<u>\$ 3,535,848</u>	<u>\$ 3,406,064</u>

**TAZEWELL COUNTY, ILLINOIS**

Social Security Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 825,229	\$ 825,229	\$ 799,055	\$ 1,069,780
Taxes - public safety sales tax	<u>518,367</u>	<u>518,367</u>	<u>524,268</u>	<u>490,170</u>
Total revenues	1,343,596	1,343,596	1,323,323	1,559,950
<b>EXPENDITURES</b>				
Retirement:				
Social Security	<u>1,543,596</u>	<u>1,543,596</u>	<u>1,445,140</u>	<u>1,380,297</u>
Net change in fund balance	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	(121,817)	179,653
<b>FUND BALANCE</b>				
Beginning of year			<u>1,210,115</u>	<u>1,030,462</u>
End of year			<u>\$ 1,088,298</u>	<u>\$ 1,210,115</u>

TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	2014			2013 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services - registration fees, kennel services, city contracts	\$ 469,299	\$ 469,299	\$ 434,328	\$ 444,323
Fines and forfeitures	16,500	16,500	17,200	15,300
Interest	250	250	399	396
Donations	2,000	2,000	3,133	4,325
Miscellaneous	2,700	2,700	1,626	2,650
	<u>490,749</u>	<u>490,749</u>	<u>456,686</u>	<u>466,994</u>
Total revenues				
<b>EXPENDITURES</b>				
Health and welfare:				
Department head salary	60,473	58,973	53,313	58,147
Kennel manager	23,197	24,013	24,156	23,111
Animal rabies warden	73,926	62,426	43,657	51,569
Kennel assistant	20,537	24,537	23,808	20,537
On call	9,360	9,360	9,460	9,460
Clerk hire	30,601	42,101	42,735	30,601
Part-time help	19,096	15,096	10,486	21,842
Overtime	16,011	16,011	13,998	12,708
IMRF	36,790	36,790	31,278	30,524
Social Security	19,370	19,370	15,702	16,041
Medical insurance	47,740	47,740	41,360	49,669
Office supplies	762	762	728	703
Feed	1,339	1,339	629	478
Drugs, vaccines, and medical supplies	3,020	3,020	3,010	2,597
Cleaning, maintenance, and chemical supplies	4,250	4,250	4,158	3,289
Gasoline	18,393	18,393	11,136	15,558
Uniforms	750	750	577	383
Veterinary office service	22,454	22,454	22,454	21,800
Telephone	3,000	3,350	3,316	2,777
Cellular telephone	1,649	1,849	1,846	1,721

**TAZEWELL COUNTY, ILLINOIS**

Animal Control Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b><u>Original</u></b>	<b><u>Amended</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>EXPENDITURES (CONTINUED)</b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
Health and welfare (continued):				
Postage	\$ 15,996	\$ 15,996	\$ 16,604	\$ 16,394
Communication center	5,233	5,233	4,920	4,761
Alarm service	683	758	750	690
Mileage	-	500	196	-
Printing	500	500	500	378
Gas, electricity, and water	9,525	9,525	7,893	7,595
Garbage collection	1,553	1,553	1,508	1,634
Maintenance	7,568	7,568	6,271	5,535
Education and training	-	1,113	1,113	-
Claims	500	287	-	-
Veterinary association	5,000	5,000	4,151	1,878
Spay/neuter deposit reimbursement	5,250	5,350	4,705	3,703
New equipment	5,104	5,104	4,475	13,750
Building construction and remodeling	6,000	5,375	4,754	-
Adjustments	5,930	5,114	-	-
Contingency	24,078	24,078	-	-
	<u>505,638</u>	<u>505,638</u>	<u>415,647</u>	<u>429,833</u>
Total expenditures				
	<u>\$ (14,889)</u>	<u>\$ (14,889)</u>	41,039	37,161
Net change in fund balance				
 <b>FUND BALANCE</b>				
Beginning of year			<u>672,200</u>	<u>635,039</u>
End of year			<u>\$ 713,239</u>	<u>\$ 672,200</u>

**TAZEWELL COUNTY, ILLINOIS**

Tort Judgment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 688,095	\$ 688,095	\$ 666,618	\$ 944,226
Interest	<u>1,000</u>	<u>1,000</u>	<u>547</u>	<u>1,196</u>
Total revenues	<u>689,095</u>	<u>689,095</u>	<u>667,165</u>	<u>945,422</u>
<b>EXPENDITURES</b>				
Administrative costs:				
Workmen's compensation	448,050	448,050	397,015	366,094
Unemployment insurance	45,000	45,000	11,646	31,070
Outside defense	100,000	100,000	8,281	16,370
Risk management	3,000	3,000	42	1,111
Stop loss reinsurance:				
Property	59,400	59,400	31,260	59,185
General liability	145,800	145,800	135,087	147,150
Bonds	11,000	11,000	9,251	8,399
Broker/TPA fees	60,770	60,770	40,322	60,645
Physical damage/loss replacement	43,200	43,200	39,420	41,311
Contingency	52,195	52,195	-	-
Training/Compliance	5,000	5,000	-	-
Automobile	22,680	22,680	19,487	19,301
Liability claims	<u>100,000</u>	<u>100,000</u>	<u>24,391</u>	<u>95,000</u>
Total expenditures	<u>1,096,095</u>	<u>1,096,095</u>	<u>716,202</u>	<u>845,636</u>
Net change in fund balance	<u>\$ (407,000)</u>	<u>\$ (407,000)</u>	(49,037)	99,786
<b>FUND BALANCE</b>				
Beginning of year			<u>1,157,734</u>	<u>1,057,948</u>
End of year			<u>\$ 1,108,697</u>	<u>\$ 1,157,734</u>

**TAZEWELL COUNTY, ILLINOIS**

Persons With Developmental Disabilities Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 550,306	\$ 550,306	\$ 532,950	\$ 536,115
<b>EXPENDITURES</b>				
Health and welfare:				
Building repair and maintenance	-	-	-	4,954
Equipment repair and maintenance	-	-	-	1,888
CIRT Convention	1,200	1,550	350	850
Special recreation	10,363	10,363	10,363	8,636
Central Illinois Riding therapy	25,380	25,380	25,380	21,150
Fondulac Park	10,363	10,363	10,363	8,638
Tazewell County Resource Center	503,000	503,000	503,000	476,000
Loan repayment	-	-	-	20,000
Contingency	27,515	27,165	-	-
	<u>577,821</u>	<u>577,821</u>	<u>549,456</u>	<u>542,116</u>
Total expenditures				
	<u>577,821</u>	<u>577,821</u>	<u>549,456</u>	<u>542,116</u>
Net change in fund balance	<u>\$ (27,515)</u>	<u>\$ (27,515)</u>	(16,506)	(6,001)
<b>FUND BALANCE</b>				
Beginning of year			<u>92,940</u>	<u>98,941</u>
End of year			<u>\$ 76,434</u>	<u>\$ 92,940</u>

TAZEWELL COUNTY, ILLINOIS

Veterans' Assistance Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Taxes - general property taxes	\$ 207,126	\$ 207,126	\$ 200,752	\$ 178,701
Miscellaneous income	-	-	2,745	2,519
	<u>207,126</u>	<u>207,126</u>	<u>203,497</u>	<u>181,220</u>
<b>EXPENDITURES</b>				
Health and welfare:				
Department head	43,026	43,199	43,630	41,371
Clerk hire	25,885	26,704	26,704	24,890
Medical insurance	11,951	11,951	12,243	12,243
Office supplies	600	600	484	569
Food	7,000	9,745	9,740	6,507
Dues and subscriptions	225	225	225	225
Telephone	1,350	1,350	1,223	1,177
Postage	325	325	315	378
Mileage	3,564	3,964	3,960	3,300
Indigent burial	3,000	3,000	2,835	1,260
Emergency assistance	110,000	109,325	95,947	98,679
New equipment	200	475	419	792
Contingency	10,356	6,619	-	-
	<u>217,482</u>	<u>217,482</u>	<u>197,725</u>	<u>191,391</u>
Net change in fund balance	<u>\$ (10,356)</u>	<u>\$ (10,356)</u>	5,772	(10,171)
<b>FUND BALANCE</b>				
Beginning of year			<u>176,586</u>	<u>186,757</u>
End of year			<u>\$ 182,358</u>	<u>\$ 176,586</u>



TAZEWELL COUNTY, ILLINOIS

Law Library Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			<u>2013</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Charges for services - law library fees	\$ 66,000	\$ 66,000	\$ 56,783	\$ 57,841
<b>EXPENDITURES</b>				
Judicial:				
Part-time personnel	9,785	9,785	4,927	6,178
Books and records	<u>65,000</u>	<u>65,000</u>	<u>52,841</u>	<u>43,876</u>
Total expenditures	<u>74,785</u>	<u>74,785</u>	<u>57,768</u>	<u>50,054</u>
Net change in fund balance	<u>\$ (8,785)</u>	<u>\$ (8,785)</u>	(985)	7,787
<b>FUND BALANCE</b>				
Beginning of year			<u>105,454</u>	<u>97,667</u>
End of year			<u>\$ 104,469</u>	<u>\$ 105,454</u>

**TAZEWELL COUNTY, ILLINOIS**

Circuit Clerk Automation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<b><u>Original</u></b>	<b><u>Amended</u></b>	<b><u>Actual</u></b>	<b><u>2013</u></b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Charges for services - automation revenue	\$ 170,000	\$ 170,000	\$ 300,444	\$ 178,247
Interest	<u>450</u>	<u>450</u>	<u>468</u>	<u>438</u>
Total revenues	<u>170,450</u>	<u>170,450</u>	<u>300,912</u>	<u>178,685</u>
<b>EXPENDITURES</b>				
Judicial:				
Clerk hire	20,828	20,828	19,276	13,356
Clerk hire - exempt	79,853	79,853	80,430	81,034
Supplies	10,300	10,300	8,538	3,369
Contractual	23,690	23,690	17,103	21,917
Mileage	309	309	161	441
Education and training	2,000	2,000	2,154	3,093
Equipment	<u>25,000</u>	<u>25,000</u>	<u>23,233</u>	<u>92,075</u>
Total expenditures	<u>161,980</u>	<u>161,980</u>	<u>150,895</u>	<u>215,285</u>
Net change in fund balance	<u>\$ 8,470</u>	<u>\$ 8,470</u>	150,017	(36,600)
<b>FUND BALANCE</b>				
Beginning of year			<u>201,422</u>	<u>238,022</u>
End of year			<u>\$ 351,439</u>	<u>\$ 201,422</u>

**TAZEWELL COUNTY, ILLINOIS**

Economic Development Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>	<b><u>2013 Actual</u></b>
<b>REVENUES</b>				
Loan repayment	\$ 158,227	\$ 158,227	\$ 163,870	\$ 169,867
Interest	<u>300</u>	<u>300</u>	<u>19,117</u>	<u>23,509</u>
Total revenues	<u>158,527</u>	<u>158,527</u>	<u>182,987</u>	<u>193,376</u>
 <b>EXPENDITURES</b>				
Community development:				
Bad debt	-	-	-	35,000
Loan disbursements	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>185,000</u>
Net change in fund balance	<u>\$ 8,527</u>	<u>\$ 8,527</u>	182,987	8,376
 <b>FUND BALANCE</b>				
Beginning of year			<u>278,046</u>	<u>269,670</u>
End of year			<u>\$ 461,033</u>	<u>\$ 278,046</u>

**TAZEWELL COUNTY, ILLINOIS**

County Recorder Automation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Charges for services:				
Automation revenue	\$ 90,000	\$ 90,000	\$ 71,151	\$ 121,838
GIS revenue	<u>25,000</u>	<u>25,000</u>	<u>21,320</u>	<u>25,272</u>
Total revenues	<u>115,000</u>	<u>115,000</u>	<u>92,471</u>	<u>147,110</u>
<b>EXPENDITURES</b>				
General governmental services:				
Part-time help	15,000	15,000	13,239	12,506
Overtime	1,000	1,000	-	158
Illinois Municipal Retirement	2,184	2,184	1,847	1,700
Social Security	1,150	1,150	1,013	995
Books and records	18,000	18,000	5,430	17,937
Contractual services	2,350	2,350	-	76
Computer user fee	<u>80,000</u>	<u>80,000</u>	<u>54,088</u>	<u>69,288</u>
Total expenditures	<u>119,684</u>	<u>119,684</u>	<u>75,617</u>	<u>102,660</u>
Net change in fund balance	<u>\$ (4,684)</u>	<u>\$ (4,684)</u>	16,854	44,450
<b>FUND BALANCE</b>				
Beginning of year			<u>158,313</u>	<u>113,863</u>
End of year			<u>\$ 175,167</u>	<u>\$ 158,313</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Child Support Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b><u>Original</u></b> <b><u>Budget</u></b>	<b><u>Amended</u></b> <b><u>Budget</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Intergovernmental revenue - grant	\$ 37,500	\$ 37,500	\$ 47,660	\$ 35,887
Charges for services - child support fees	80,000	80,000	62,544	72,860
Interest	300	300	114	167
	<u>117,800</u>	<u>117,800</u>	<u>110,318</u>	<u>108,914</u>
Total revenues				
<b>EXPENDITURES</b>				
Judicial:				
Supervisor	50,442	50,442	51,801	48,502
Clerk hire	62,022	62,022	60,967	50,406
Part-time help	13,000	13,000	21,665	4,214
Illinois Municipal Retirement	16,341	16,341	18,526	13,012
Social Security	9,598	9,598	9,795	7,036
Medical insurance	5,300	5,300	5,433	5,433
Supplies	3,200	3,200	880	3,342
Contractual	3,820	3,820	2,414	1,500
Collection efforts	1,000	1,000	1,160	6
Postage	3,000	3,000	-	-
Mileage	515	515	28	-
Education and training	1,000	1,000	-	-
Equipment	5,000	5,000	-	4,930
	<u>174,238</u>	<u>174,238</u>	<u>172,669</u>	<u>138,381</u>
Total expenditures				
Net change in fund balance	<u>\$ (56,438)</u>	<u>\$ (56,438)</u>	(62,351)	(29,467)
<b>FUND BALANCE</b>				
Beginning of year			<u>278,380</u>	<u>307,847</u>
End of year			<u>\$ 216,029</u>	<u>\$ 278,380</u>

TAZEWELL COUNTY, ILLINOIS

Treasurer's Automation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Charges for services - automation revenue	\$ 16,000	\$ 16,000	\$ 13,660	\$ 14,400
Interest	<u>150</u>	<u>150</u>	<u>214</u>	<u>289</u>
Total revenues	<u>16,150</u>	<u>16,150</u>	<u>13,874</u>	<u>14,689</u>
<b>EXPENDITURES</b>				
General governmental services:				
Part time	15,450	9,450	4,566	5,833
Office supplies	<u>9,095</u>	<u>15,095</u>	<u>14,351</u>	<u>5,783</u>
Total expenditures	<u>24,545</u>	<u>24,545</u>	<u>18,917</u>	<u>11,616</u>
Net change in fund balance	<u>\$ (8,395)</u>	<u>\$ (8,395)</u>	(5,043)	3,073
<b>FUND BALANCE</b>				
Beginning of year			<u>87,498</u>	<u>84,425</u>
End of year			<u>\$ 82,455</u>	<u>\$ 87,498</u>

## TAZEWELL COUNTY, ILLINOIS

Solid Waste Planning Fund

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>		<b>Actual</b>	<b>2013 Actual</b>
	<b>Original Budget</b>	<b>Amended Budget</b>		
<b>REVENUES</b>				
Charges for services - tipping fees and landfill siting	\$ 400,000	\$ 400,000	\$ 392,328	\$ 381,563
Interest	5,000	5,000	5,048	4,421
Total revenues	<u>405,000</u>	<u>405,000</u>	<u>397,376</u>	<u>385,984</u>
<b>EXPENDITURES</b>				
Health and welfare:				
Salaries	137,745	137,745	138,707	167,999
Health insurance	22,354	22,354	17,717	31,876
Office supplies	500	500	338	329
Educational materials	3,000	3,000	717	204
Contractual services	200,000	200,000	188,285	193,421
Recycling	3,600	3,600	3,600	1,200
Postage	350	350	178	79
Mileage	4,000	4,000	4,064	4,943
Education and training	1,000	1,000	493	-
Equipment	500	500	343	-
Total expenditures	<u>373,049</u>	<u>373,049</u>	<u>354,442</u>	<u>400,051</u>
Excess (deficiency) of revenues over expenditures	31,951	31,951	42,934	(14,067)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	126,894
Transfers out	-	-	(5,047)	(4,423)
Net change in fund balance	<u>\$ 31,951</u>	<u>\$ 31,951</u>	37,887	108,404
<b>FUND BALANCE</b>				
Beginning of year			<u>1,253,715</u>	<u>1,145,311</u>
End of year			<u>\$ 1,291,602</u>	<u>\$ 1,253,715</u>

TAZEWELL COUNTY, ILLINOIS

Rural We-Care, Inc. Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Intergovernmental revenue - governmental grants	\$ 943,889	\$ 943,889	\$ 661,149	\$ 690,651
<b>EXPENDITURES</b>				
Health and welfare - contractual services	<u>943,889</u>	<u>943,889</u>	<u>661,149</u>	<u>690,651</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	-
<b>FUND BALANCE</b>				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ -</u>	<u>\$ -</u>



## TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Document Storage Fund

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	2014			
	Original Budget	Amended Budget	Actual	2013 Actual
<b>REVENUES</b>				
Charges for services - document storage fees	\$ 170,000	\$ 170,000	\$ 297,865	\$ 177,535
Interest	750	750	339	431
Total revenues	170,750	170,750	298,204	177,966
<b>EXPENDITURES</b>				
Judicial:				
Clerk hire	84,144	84,144	81,652	83,608
Part-time help	5,000	5,000	5,433	4,917
Overtime	1,000	1,000	-	-
Supplies	20,600	20,600	16,988	41,256
Contractual services	30,000	33,342	33,342	390
Mileage	500	500	-	144
Education and training	5,150	5,150	476	3,886
Equipment	22,000	18,658	17	1,315
Total expenditures	168,394	168,394	137,908	135,516
Net change in fund balance	\$ 2,356	\$ 2,356	160,296	42,450
<b>FUND BALANCE</b>				
Beginning of year			159,377	116,927
End of year			\$ 319,673	\$ 159,377

**TAZEWELL COUNTY, ILLINOIS**

Police Vehicle and Equipment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Charges for services - police vehicle revenue	\$ 31,000	\$ 31,000	\$ 25,797	\$ 30,024
Interest	<u>10</u>	<u>10</u>	<u>12</u>	<u>10</u>
Total revenues	31,010	31,010	25,809	30,034
<b>EXPENDITURES</b>				
Vehicle equipment	<u>55,000</u>	<u>55,000</u>	<u>32,175</u>	<u>26,693</u>
Excess (deficiency) of revenues over expenditures	(23,990)	(23,990)	(6,366)	3,341
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,801</u>
Net change in fund balance	<u>\$ (23,990)</u>	<u>\$ (23,990)</u>	(6,366)	30,142
<b>FUND BALANCE</b>				
Beginning of year			<u>45,901</u>	<u>15,759</u>
End of year			<u>\$ 39,535</u>	<u>\$ 45,901</u>

## TAZEWELL COUNTY, ILLINOIS

Children's Advocacy Center Fund

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Actual</u></b>	<b><u>2013 Actual</u></b>
<b>REVENUES</b>				
Intergovernmental revenue - grant	\$ 160,232	\$ 160,232	\$ 181,918	\$ 171,935
Interest	30	30	47	47
Miscellaneous	<u>74,900</u>	<u>74,900</u>	<u>54,231</u>	<u>80,532</u>
Total revenues	<u>235,162</u>	<u>235,162</u>	<u>236,196</u>	<u>252,514</u>
<b>EXPENDITURES</b>				
Health and welfare:				
Salaries	107,250	107,250	109,480	104,940
Illinois Municipal Retirement	12,000	12,000	14,263	10,824
Social Security	8,300	8,300	8,207	7,860
Medical insurance	7,300	7,300	10,989	9,393
Supplies	4,000	4,000	5,027	3,947
Food	750	750	704	772
Dues and subscriptions	250	250	434	239
Contractual	30,000	30,000	43,460	35,876
Consulting services	1,000	1,000	300	344
Postage	600	600	426	884
Local transportation	5,000	5,000	4,443	4,830
Printing and artwork	4,000	4,000	3,450	2,585
Utilities	8,500	8,500	10,438	5,923
Conferences	3,500	3,500	3,525	2,777
Rent	6,000	6,000	5,150	6,000
Equipment	3,000	3,000	2,594	3,059
Occupancy	<u>6,000</u>	<u>6,000</u>	<u>4,887</u>	<u>5,997</u>
Total expenditures	<u>207,450</u>	<u>207,450</u>	<u>227,777</u>	<u>206,250</u>
Net change in fund balance	<u>\$ 27,712</u>	<u>\$ 27,712</u>	8,419	46,264
<b>FUND BALANCE</b>				
Beginning of year			<u>191,623</u>	<u>145,359</u>
End of year			<u>\$ 200,042</u>	<u>\$ 191,623</u>

TAZEWELL COUNTY, ILLINOIS

Sheriff's Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>Original Budget</u>	<u>2014 Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Intergovernmental revenue - grants	\$ 55,000	\$ 55,000	\$ 29,410	\$ 110,483
<b>EXPENDITURES</b>				
Personnel	55,000	55,000	27,735	34,682
Capital outlay	-	-	41,806	23,910
New equipment	-	-	18,286	8,294
Total expenditures	<u>55,000</u>	<u>55,000</u>	<u>87,827</u>	<u>66,886</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(58,417)	43,597
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>39,609</u>	<u>(3,988)</u>
End of year			<u>\$ (18,808)</u>	<u>\$ 39,609</u>

TAZEWELL COUNTY, ILLINOIS

GIS Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Charges for services - GIS revenue	\$ 260,000	\$ 260,000	\$ 197,302	\$ 241,779
Interest	<u>800</u>	<u>800</u>	<u>1,015</u>	<u>984</u>
Total revenues	<u>260,800</u>	<u>260,800</u>	<u>198,317</u>	<u>242,763</u>
<b>EXPENDITURES</b>				
General governmental services:				
Department head	30,924	32,110	32,109	29,604
Deputy assessor	33,730	34,747	34,747	32,432
Clerk hire	57,254	57,254	60,503	48,638
IMRF	17,713	18,033	18,219	14,798
Social security	9,326	9,495	8,875	7,525
Office supplies	200	200	194	90
Technical supplies	-	-	-	1,407
Maps and plats	7,500	7,500	3,080	4,410
Contractual services	60,000	35,000	33,070	19,860
GIS software/license	8,500	8,500	8,072	16,122
GIS technology	5,000	5,000	3,750	2,700
Mileage	200	200	-	-
Education/training	2,940	440	433	-
New equipment	1,500	4,000	2,577	1,330
GIS computer equipment	20,000	45,000	35,457	7,875
Adjustments	<u>2,290</u>	<u>(402)</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>257,077</u>	<u>257,077</u>	<u>241,086</u>	<u>186,791</u>
Net change in fund balance	<u>\$ 3,723</u>	<u>\$ 3,723</u>	(42,769)	55,972
<b>FUND BALANCE</b>				
Beginning of year			<u>410,383</u>	<u>354,411</u>
End of year			<u>\$ 367,614</u>	<u>\$ 410,383</u>

TAZEWELL COUNTY, ILLINOIS

Juvenile Reporting Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Intergovernmental revenues:				
Title IV - E	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Judicial:				
Contractual services	-	(18,200)	38,035	-
New equipment	-	18,200	22,876	-
Total expenditures	-	-	60,911	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(60,911)	-
<b>FUND BALANCE</b>				
Beginning of year			65,116	65,116
End of year			<u>\$ 4,205</u>	<u>\$ 65,116</u>

**TAZEWELL COUNTY, ILLINOIS**

County Clerk Automation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<b><u>Original</u></b>	<b><u>Amended</u></b>	<b><u>Actual</u></b>	<b><u>2013</u></b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Charges for services	\$ 25,000	\$ 25,000	\$ 19,788	\$ 15,721
Interest	<u>125</u>	<u>125</u>	<u>86</u>	<u>165</u>
Total revenues	<u>25,125</u>	<u>25,125</u>	<u>19,874</u>	<u>15,886</u>
<b>EXPENDITURES</b>				
General governmental services:				
Clerk hire	8,945	8,945	8,934	8,470
Office supplies	5,000	5,000	4,441	2,088
Contractual services	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>
Total expenditures	<u>24,145</u>	<u>24,145</u>	<u>23,575</u>	<u>20,758</u>
Net change in fund balance	<u>\$ 980</u>	<u>\$ 980</u>	(3,701)	(4,872)
<b>FUND BALANCE</b>				
Beginning of year			<u>45,972</u>	<u>50,844</u>
End of year			<u>\$ 42,271</u>	<u>\$ 45,972</u>

## TAZEWELL COUNTY, ILLINOIS

State's Attorney Forfeiture Fund

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	2014		Actual	2013 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Fines and forfeitures	\$ 17,000	\$ 17,000	\$ 16,847	\$ 23,042
Interest	<u>530</u>	<u>530</u>	<u>729</u>	<u>1,036</u>
Total revenues	<u>17,530</u>	<u>17,530</u>	<u>17,576</u>	<u>24,078</u>
<b>EXPENDITURES</b>				
Public safety and corrections:				
Forfeiture expenses	50,000	50,000	-	-
Special prosecutor	9,000	9,000	-	-
Drug enforcement expenses	<u>35,000</u>	<u>35,000</u>	<u>21,545</u>	<u>19,387</u>
Total expenditures	<u>94,000</u>	<u>94,000</u>	<u>21,545</u>	<u>19,387</u>
Net change in fund balance	<u>\$ (76,470)</u>	<u>\$ (76,470)</u>	(3,969)	4,691
<b>FUND BALANCE</b>				
Beginning of year			<u>298,604</u>	<u>293,913</u>
End of year			<u>\$ 294,635</u>	<u>\$ 298,604</u>



TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Operations Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Charges for services - operations revenue	\$ 35,000	\$ 35,000	\$ 57,910	\$ 37,915
Interest	400	400	422	492
	<u>35,400</u>	<u>35,400</u>	<u>58,332</u>	<u>38,407</u>
Total revenues				
<b>EXPENDITURES</b>				
Part time	-	-	-	7,330
Contractual services	-	21,000	19,300	-
Mileage	-	1,500	177	-
New equipment	60,000	37,500	-	-
	<u>60,000</u>	<u>60,000</u>	<u>19,477</u>	<u>7,330</u>
Total expenditures				
Net change in fund balance	<u>\$ (24,600)</u>	<u>\$ (24,600)</u>	38,855	31,077
<b>FUND BALANCE</b>				
Beginning of year			<u>158,347</u>	<u>127,270</u>
End of year			<u>\$ 197,202</u>	<u>\$ 158,347</u>

TAZEWELL COUNTY, ILLINOIS

Coroner's Fee Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b> <b>Actual</b>
	<b><u>Original</u></b> <b><u>Budget</u></b>	<b><u>Amended</u></b> <b><u>Budget</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Charges for services - coroner's fees	\$ 20,000	\$ 20,000	\$ 23,557	\$ 20,395
Interest	180	180	186	202
	<u>20,180</u>	<u>20,180</u>	<u>23,743</u>	<u>20,597</u>
Total revenues				
<b>EXPENDITURES</b>				
Office supplies	3,000	3,000	1,646	868
Contractual services	2,000	2,000	1,989	-
New equipment	14,000	14,000	220	5,137
	<u>19,000</u>	<u>19,000</u>	<u>3,855</u>	<u>6,005</u>
Total expenditures				
Excess of revenues over expenditures	1,180	1,180	19,888	14,592
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	-	49,615
	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,615</u>
Net change in fund balance	<u>\$ 1,180</u>	<u>\$ 1,180</u>	19,888	64,207
<b>FUND BALANCE</b>				
Beginning of year			<u>64,207</u>	<u>-</u>
End of year			<u>\$ 84,095</u>	<u>\$ 64,207</u>

**TAZEWELL COUNTY, ILLINOIS**

State's Attorney Automation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Charges for services - automation fee	\$ 10,000	\$ 10,000	\$ 13,854	\$ 11,389
Interest	<u>3</u>	<u>3</u>	<u>25</u>	<u>4</u>
Total revenues	10,003	10,003	13,879	11,393
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 10,003</u>	<u>\$ 10,003</u>	13,879	11,393
<b>FUND BALANCE</b>				
Beginning of year			<u>11,393</u>	<u>-</u>
End of year			<u>\$ 25,272</u>	<u>\$ 11,393</u>

**TAZEWELL COUNTY, ILLINOIS**

Circuit Clerk Electronic Citation Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>2013 Actual</b>
<b>REVENUES</b>				
Charges for services - electronic citation fee	\$ -	\$ -	\$ 2,546	\$ -
Interest	-	-	-	-
Total revenues	-	-	2,546	-
 <b>EXPENDITURES</b>				
	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	2,546	-
 <b>FUND BALANCE</b>				
Beginning of year			-	-
End of year			<u>\$ 2,546</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS**

Indemnity Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>	<u>2013</u>
<b>REVENUES</b>		
Fines and forfeitures - indemnity fees	\$ 27,320	\$ 28,800
Interest	<u>2,045</u>	<u>2,030</u>
Total revenues	29,365	30,830
 <b>EXPENDITURES</b>		
General governmental services:		
Contractual service	<u>515</u>	<u>232</u>
Excess of revenues over expenditures	28,850	30,598
 <b>OTHER FINANCING USES</b>		
Transfers out	<u>(25,839)</u>	<u>(25,083)</u>
Net change in fund balance	3,011	5,515
 <b>FUND BALANCE</b>		
Beginning of year	<u>756,129</u>	<u>750,614</u>
End of year	<u>\$ 759,140</u>	<u>\$ 756,129</u>

**TAZEWELL COUNTY, ILLINOIS**

Sheriff's Commissary Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<u>2014</u>	<u>2013</u>
<b>REVENUES</b>		
Charges for services:		
Fees for phone use	\$ 26,768	\$ 29,352
Commissary sales	<u>63,179</u>	<u>85,396</u>
Total revenues	<u>89,947</u>	<u>114,748</u>
 <b>EXPENDITURES</b>		
Public safety and corrections:		
Supplies purchased for resale	-	17,688
Supplies purchased for the benefit of prisoners	<u>82,256</u>	<u>120,026</u>
Total expenditures	<u>82,256</u>	<u>137,714</u>
Net change in fund balance	7,691	(22,966)
 <b>FUND BALANCE</b>		
Beginning of year	<u>24,366</u>	<u>47,332</u>
End of year	<u>\$ 32,057</u>	<u>\$ 24,366</u>

**TAZEWELL COUNTY, ILLINOIS**

Debt Service Fund

Balance Sheet

November 30, 2014

With Comparative Figures for November 30, 2013

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
Cash	\$ -	\$ 5,673
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 5,673</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities	\$ -	\$ -
Fund balance - assigned	<u>-</u>	<u>5,673</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 5,673</u>

**TAZEWELL COUNTY, ILLINOIS**

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
<b>REVENUES</b>				
Taxes - public safety sales tax	\$ 564,653	\$ 564,653	\$ 535,000	\$ 280,287
Interest	<u>20</u>	<u>20</u>	<u>-</u>	<u>42</u>
Total revenues	<u>564,673</u>	<u>564,673</u>	<u>535,000</u>	<u>280,329</u>
 <b>EXPENDITURES</b>				
Debt service:				
Principal	564,653	564,653	535,000	250,000
Interest	-	-	-	30,287
Agent fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>564,653</u>	<u>564,653</u>	<u>535,000</u>	<u>280,787</u>
Excess (deficiency) of revenues over expenditures	20	20	-	(458)
 <b>OTHER FINANCING USES</b>				
Transfer out	<u>-</u>	<u>-</u>	<u>(5,673)</u>	<u>-</u>
Net change in fund balance	<u>\$ 20</u>	<u>\$ 20</u>	<u>(5,673)</u>	<u>(458)</u>
 <b>FUND BALANCE</b>				
Beginning of year			<u>5,673</u>	<u>6,131</u>
End of year			<u>\$ -</u>	<u>\$ 5,673</u>



**TAZEWELL COUNTY, ILLINOIS**

Health Insurance Fund

Statement of Net Position

November 30, 2014

With Comparative Figures for November 30, 2013

<b>ASSETS</b>	<b><u>2014</u> <u>Actual</u></b>	<b><u>2013</u> <u>Actual</u></b>
<b>CURRENT ASSETS</b>		
Cash	\$ 4,791,774	\$ 4,886,108
Stop loss receivable	257,978	-
Due from other funds	<u>187,926</u>	<u>186,570</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 5,237,678</u></b>	<b><u>\$ 5,072,678</u></b>
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 3,535	\$ 3,535
Claims payable	79,629	114,449
Estimated payable for claims and losses	488,420	177,133
Due to others	<u>19,129</u>	<u>19,129</u>
Total liabilities	590,713	314,246
<b>NET POSITION</b>	<b><u>4,646,965</u></b>	<b><u>4,758,432</u></b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 5,237,678</u></b>	<b><u>\$ 5,072,678</u></b>

TAZEWELL COUNTY, ILLINOIS

Health Insurance Fund

Statement of Revenues, Expenses, and Changes in Net Position

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b> <b><u>Actual</u></b>	<b>2013</b> <b><u>Actual</u></b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 4,110,391	\$ 4,160,121
Refunds and recoveries	<u>267,361</u>	<u>201,885</u>
Total operating revenues	<u>4,377,752</u>	<u>4,362,006</u>
 <b>OPERATING EXPENSES - GENERAL</b>		
<b>GOVERNMENTAL SERVICES</b>		
Claims expense	<u>4,121,220</u>	<u>2,629,372</u>
Administrative costs:		
Health and dental administration	80,269	80,133
EAP Program	13,130	13,130
Employee life insurance	24,749	21,151
Voluntary life insurance	19,171	17,979
Voluntary accidental, death, and dismemberment life insurance	<u>634</u>	<u>670</u>
	<u>137,953</u>	<u>133,063</u>
Stop-loss reinsurance:		
Employee	94,094	76,354
Dependent	144,902	129,404
Aggregate	<u>8,416</u>	<u>8,474</u>
	<u>247,412</u>	<u>214,232</u>
Total operating expenses	<u>4,506,585</u>	<u>2,976,667</u>
Operating income (loss)	<u>(128,833)</u>	<u>1,385,339</u>
 <b>NONOPERATING REVENUES</b>		
Interest income	<u>17,366</u>	<u>12,231</u>
 <b>OTHER FINANCING USES</b>		
Transfer out	<u>-</u>	<u>(250,000)</u>
Change in net position	<u>(111,467)</u>	<u>1,147,570</u>
 <b>NET POSITION</b>		
Beginning of year	<u>4,758,432</u>	<u>3,610,862</u>
End of year	<u>\$ 4,646,965</u>	<u>\$ 4,758,432</u>

## TAZEWELL COUNTY, ILLINOIS

Health Insurance Fund

## Statement of Cash Flows

Year Ended November 30, 2014

With Comparative Figures for Year Ended November 30, 2013

	<b><u>2014</u></b> <b><u>Actual</u></b>	<b><u>2013</u></b> <b><u>Actual</u></b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from assessments made to other funds	\$ 3,012,286	\$ 3,021,629
Cash received from employees and others	1,096,749	1,116,407
Cash received from refunds and recoveries	9,383	201,885
Cash paid for claims	(3,844,753)	(2,715,949)
Cash paid for administrative costs and stop loss insurance	<u>(385,365)</u>	<u>(347,295)</u>
Net cash provided by (used in) operating activities	<u>(111,700)</u>	<u>1,276,677</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfer out	<u>-</u>	<u>(250,000)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received on cash and investments	<u>17,366</u>	<u>12,231</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(94,334)	1,038,908
<b>CASH</b>		
Beginning of year	<u>4,886,108</u>	<u>3,847,200</u>
End of year	<u>\$ 4,791,774</u>	<u>\$ 4,886,108</u>

**TAZEWELL COUNTY, ILLINOIS**

Health Insurance Fund

Statement of Cash Flows

Year Ended November 30, 2014  
With Comparative Figures for Year Ended November 30, 2013

	<b><u>2014</u></b>	<b><u>2013</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (128,833)	\$ 1,385,339
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Change in assets and liabilities:		
Stop loss receivable	(257,978)	-
Due from other funds	(1,356)	(22,085)
Accounts payable	(34,820)	111,166
Estimated payable for claims and losses	<u>311,287</u>	<u>(197,743)</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b><u>\$ (111,700)</u></b>	<b><u>\$ 1,276,677</u></b>

## TAZEWELL COUNTY, ILLINOIS

Agency Funds

## Combining Statement of Assets and Liabilities

Year Ended November 30, 2014

	<b>Balance, November 30, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, November 30, 2014</b>
<b>PROPERTY TAX FUND</b>				
Assets:				
Cash and investments	\$ 249,457	\$ 197,429,122	\$ 197,611,367	\$ 67,212
Liabilities:				
Tax objections held in escrow	\$ 183,594	\$ -	\$ 183,594	\$ -
Amounts due taxing bodies	65,863	197,429,122	197,427,773	67,212
	<u>\$ 249,457</u>	<u>\$ 197,429,122</u>	<u>\$ 197,611,367</u>	<u>\$ 67,212</u>
<b>ESTATE TAX FUND</b>				
Assets:				
Cash and investments	\$ 5,167	\$ 4	\$ -	\$ 5,171
Liabilities:				
Due to State of Illinois	\$ 5,167	\$ 4	\$ -	\$ 5,171
<b>UNCLAIMED FUND</b>				
Assets:				
Cash and investments	\$ 200,992	\$ 168,250	\$ 45,467	\$ 323,775
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to others	175,925	168,250	45,467	298,708
	<u>\$ 200,992</u>	<u>\$ 168,250</u>	<u>\$ 45,467</u>	<u>\$ 323,775</u>
<b>CIRCUIT CLERK/COUNTY CLERK ESCROW FUND</b>				
Assets:				
Cash and investments	\$ 1,792,402	\$ 14,137,955	\$ 14,394,369	\$ 1,535,988
Liabilities:				
Bond, restitution, tax redemption, and other miscellaneous available for distribution	\$ 1,792,402	\$ 14,137,955	\$ 14,394,369	\$ 1,535,988

**TAZEWELL COUNTY, ILLINOIS**

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2014

	<b>Balance, November 30, <u>2013</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2014</u></b>
<b>INMATE BENEFIT FUND</b>				
Assets:				
Cash and investments	\$ 10,034	\$ 479,579	\$ 480,882	\$ 8,731
Liabilities:				
Accounts payable	\$ 10,034	\$ 479,579	\$ 480,882	\$ 8,731
<b>DISTRIBUTIVE FUND</b>				
Assets:				
Cash and investments	\$ 3,009	\$ 1,463,101	\$ 1,403,569	\$ 62,541
Liabilities:				
Amounts due taxing bodies and others	\$ 3,009	\$ 1,463,101	\$ 1,403,569	\$ 62,541
<b>MISCELLANEOUS TRUSTEE FUND</b>				
Assets:				
Cash and investments	\$ 71,027	\$ 119,204	\$ 87,881	\$ 102,350
Liabilities:				
Amounts due taxing bodies and others	\$ 71,027	\$ 119,204	\$ 87,881	\$ 102,350
<b>GENERAL EDUCATIONAL DEVELOPMENT FUND</b>				
Assets:				
Cash and investments	\$ 39,238	\$ 7,488	\$ 2,339	\$ 44,387
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 39,238	\$ 7,488	\$ 2,339	\$ 44,387
<b>TEACHERS' INSTITUTE FUND</b>				
Assets:				
Cash and investments	\$ 184,860	\$ 45,980	\$ 27,211	\$ 203,629
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 184,860	\$ 45,980	\$ 27,211	\$ 203,629

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2014

	<b>Balance, November 30, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, November 30, 2014</b>
<b>TRANSPORTATION TRAINING FUND</b>				
Assets:				
Cash and investments	\$ 12,972	\$ 4,409	\$ 2,589	\$ 14,792
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 12,972	\$ 4,409	\$ 2,589	\$ 14,792
<b>VISION AND HEARING SCREENING FUND</b>				
Assets:				
Cash and investments	\$ 74	\$ 209	\$ 149	\$ 134
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 74	\$ 209	\$ 149	\$ 134
<b>FILM COOPERATIVE FUND</b>				
Assets:				
Cash and investments	\$ 29,266	\$ 20,975	\$ 20,930	\$ 29,311
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 29,266	\$ 20,975	\$ 20,930	\$ 29,311
<b>SAFE SCHOOL GRANT</b>				
Assets:				
Cash and investments	\$ (5,127)	\$ 88,223	\$ 116,089	\$ (32,993)
Liabilities:				
Amount due Regional Superintendent of Schools	\$ (5,127)	\$ 88,223	\$ 116,089	\$ (32,993)

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2014

	<b>Balance, November 30, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, November 30, 2014</b>
<b>SAFE SCHOOL GSA</b>				
Assets:				
Cash and investments	\$ 616,237	\$ 871,886	\$ 831,899	\$ 656,224
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 616,237	\$ 871,886	\$ 831,899	\$ 656,224
<b>ACADEMY GSA</b>				
Assets:				
Cash and investments	\$ 437,122	\$ 610,743	\$ 487,587	\$ 560,278
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 437,122	\$ 610,743	\$ 487,587	\$ 560,278
<b>ACADEMY GRANT</b>				
Assets:				
Cash and investments	\$ (43,164)	\$ 140,453	\$ 113,004	\$ (15,715)
Liabilities:				
Amount due Regional Superintendent of Schools	\$ (43,164)	\$ 140,453	\$ 113,004	\$ (15,715)
<b>CONDEMNATION ESCROW FUND</b>				
Assets:				
Cash and investments	\$ 108,264	\$ 278	\$ -	\$ 108,542
Liabilities:				
Amounts held pending court disposition	\$ 108,264	\$ 278	\$ -	\$ 108,542
<b>VETERANS' MEMORIAL FUND</b>				
Assets:				
Cash and investments	\$ 8,855	\$ -	\$ 251	\$ 8,604
Liabilities:				
Due to others	\$ 8,855	\$ -	\$ 251	\$ 8,604



TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2014

	<b>Balance, November 30, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, November 30, 2014</b>
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 3,720,685	\$ 215,587,859	\$ 215,625,583	\$ 3,682,961
Liabilities:				
Due to State of Illinois	\$ 30,234	\$ 4	\$ -	\$ 30,238
Due to others	184,780	168,250	45,718	307,312
Tax objections held in escrow	183,594	-	183,594	-
Amounts due taxing bodies and others	139,899	199,011,427	198,919,223	232,103
Amounts held pending court disposition	108,264	278	-	108,542
Amounts held for prisoners	10,034	479,579	480,882	8,731
Bond restitution, tax redemption, and miscellaneous available for distribution	1,792,402	14,137,955	14,394,369	1,535,988
Amount due Regional Superintendent of Schools	1,271,478	1,790,366	1,601,797	1,460,047
	<u>\$ 3,720,685</u>	<u>\$ 215,587,859</u>	<u>\$ 215,625,583</u>	<u>\$ 3,682,961</u>

TAZEWELL COUNTY, ILLINOIS

Emergency System Telephone Board (911),  
A Component Unit of Tazewell County, Illinois

Balance Sheet and Statement of Net Position

November 30, 2014

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 48,426	\$ -	\$ 48,426
Accounts receivable	99,498	-	99,498
Total current assets	<u>147,924</u>	-	<u>147,924</u>
<b>NONCURRENT ASSETS</b>			
Capital assets, net	<u>-</u>	<u>351,674</u>	<u>351,674</u>
<b>TOTAL ASSETS</b>	<u>\$ 147,924</u>	<u>\$ 351,674</u>	<u>\$ 499,598</u>
<b>LIABILITIES AND FUND BALANCE/NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 304,688	\$ -	\$ 304,688
Accrued payroll and related costs	6,310	-	6,310
Note payable	<u>-</u>	<u>27,965</u>	<u>27,965</u>
Total current liabilities	310,998	27,965	338,963
<b>NONCURRENT LIABILITIES</b>			
Note payable	<u>-</u>	<u>34,244</u>	<u>34,244</u>
<b>TOTAL LIABILITIES</b>	<u>310,998</u>	<u>62,209</u>	<u>373,207</u>
<b>FUND BALANCE/NET POSITION</b>			
Investment in capital assets	-	351,674	351,674
Unrestricted	<u>(163,074)</u>	<u>(62,209)</u>	<u>(225,283)</u>
	<u>(163,074)</u>	<u>289,465</u>	<u>126,391</u>
<b>TOTAL LIABILITIES AND FUND BALANCE/NET POSITION</b>	<u>\$ 147,924</u>	<u>\$ 351,674</u>	<u>\$ 499,598</u>

**TAZEWELL COUNTY, ILLINOIS**

Emergency System Telephone Board (911),  
A Component Unit of Tazewell County, Illinois

Reconciliation of Balance Sheet to Statement of Net Position

November 30, 2014

**TOTAL FUND BALANCE FOR FUND BALANCE SHEET** \$ (163,074)

**TOTAL NET POSITION REPORTED IN THE STATEMENT  
 OF NET POSITION IS DIFFERENT BECAUSE**

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:

Cost of capital assets	3,263,010
Accumulated depreciation	<u>(2,911,336)</u>
	<u>351,674</u>

Certain liabilities, including notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(62,209)</u>
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**TOTAL NET POSITION** \$ 126,391

**TAZEWELL COUNTY, ILLINOIS**

Emergency System Telephone Board (911),  
A Component Unit of Tazewell County, Illinois

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 and Statement of Activities

Year Ended November 30, 2014

	<b>Statement of Revenues, Expenditures, and Changes in Fund Balance</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>REVENUES</b>			
Charges for services	\$ 1,173,909	\$ -	\$ 1,173,909
Interest	6,619	-	6,619
Miscellaneous	<u>226</u>	<u>-</u>	<u>226</u>
Total revenues	<u>1,180,754</u>	<u>-</u>	<u>1,180,754</u>
 <b>EXPENDITURES/EXPENSES</b>			
Current	1,548,137	-	1,548,137
Debt service:			
Principal	45,907	(45,907)	-
Interest	4,593	-	4,593
Depreciation	<u>-</u>	<u>136,914</u>	<u>136,914</u>
Total expenditures/expenses	<u>1,598,637</u>	<u>91,007</u>	<u>1,689,644</u>
Net change in fund balance/net position	(417,883)	(91,007)	(508,890)
 <b>FUND BALANCE/NET POSITION</b>			
Beginning of period	<u>254,809</u>	<u>380,472</u>	<u>635,281</u>
End of period	<u><u>\$ (163,074)</u></u>	<u><u>\$ 289,465</u></u>	<u><u>\$ 126,391</u></u>

**TAZEWELL COUNTY, ILLINOIS**

Emergency System Telephone Board (911),  
A Component Unit of Tazewell County, Illinois

Reconciliation of Statement of Revenues, Expenditures,  
 and Changes in Fund Balance to Statement of Activities

Year Ended November 30, 2014

**NET CHANGE IN FUND BALANCE** \$ (417,883)

**THE CHANGE IN NET POSITION REPORTED IN THE  
 STATEMENT OF ACTIVITIES IS DIFFERENT  
 BECAUSE**

Capital outlays are reported in governmental funds as expenditures.  
 However, in the statement of activities, the cost of those assets is  
 allocated over their estimated useful lives as depreciation expense.  
 Below is the depreciation expense for the year:

Depreciation expense (136,914)

Repayments of principal on long-term debt are expenditures in the  
 governmental funds, but the repayments reduce debt in the statement  
 of net position: 45,907

**TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL  
 ACTIVITY** \$ (508,890)

**TAZEWELL COUNTY, ILLINOIS**

Emergency System Telephone Board (911),  
A Component Unit of Tazewell County, Illinois

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2014  
 With Comparative Figures for Year Ended November 30, 2013

	<b>2014</b>			<b>2013</b>
	<b><u>Original</u></b>	<b><u>Amended</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Charges for services:				
Telephone surcharge	\$ 1,120,850	\$ 1,120,850	\$ 1,173,909	\$ 1,210,741
Interest	500	500	6,619	751
Miscellaneous	-	-	226	-
Total revenues	<u>1,121,350</u>	<u>1,121,350</u>	<u>1,180,754</u>	<u>1,211,492</u>
<b>EXPENDITURES</b>				
Public safety and corrections:				
Administrator	165,100	165,100	176,822	171,622
Illinois Municipal Retirement	21,500	21,500	22,063	19,658
Social security	10,500	10,500	11,652	11,257
Gas/oil	5,000	5,000	5,611	5,840
Insurance	2,750	2,750	1,456	1,477
Repair and maintenance	350,500	350,500	586,015	218,216
Administration - other	19,750	19,750	23,488	20,074
Conferences and seminars	5,000	5,000	8,035	7,507
Line charges	500,000	500,000	712,995	678,770
Equipment	80,000	80,000	-	20,890
	<u>1,160,100</u>	<u>1,160,100</u>	<u>1,548,137</u>	<u>1,155,311</u>
Debt service:				
Principal	-	-	45,907	45,441
Interest	-	-	4,593	6,559
Total expenditures	<u>1,160,100</u>	<u>1,160,100</u>	<u>1,598,637</u>	<u>1,207,311</u>
Net change in fund balance	<u>\$ (38,750)</u>	<u>\$ (38,750)</u>	(417,883)	4,181
<b>FUND BALANCE</b>				
Beginning of year			<u>254,809</u>	<u>250,628</u>
End of year			<u>\$ (163,074)</u>	<u>\$ 254,809</u>

**TAZEWELL COUNTY, ILLINOIS**

Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax Rates

Tax Years 2013, 2012, and 2011

		<b>2013</b>		
<b>ASSESSED VALUATIONS</b>		<u><u>\$ 2,530,468,164</u></u>		
<u><b>Fund</b></u>	<u><b>Extension</b></u>	<u><b>Distribution</b></u>	<u><b>Rate</b></u>	
General	\$ 4,275,550	\$ 4,137,982	.1733	
Illinois Municipal Retirement	1,687,769	1,634,226	.0684	
County Highway	1,698,378	1,644,302	.0688	
County Bridge	783,316	758,511	.0318	
Federal Aid Matching Tax	635,535	615,507	.0258	
County Health	830,932	804,464	.0337	
Social Security	825,258	799,055	.0334	
Persons With Developmental Disabilities	550,418	532,950	.0223	
Veterans' Assistance	207,240	200,752	.0084	
Tort Judgment	688,331	666,618	.0279	
Extension Education	<u>149,015</u>	<u>144,484</u>	<u>.0060</u>	
	<u><u>\$ 12,331,742</u></u>	<u><u>\$ 11,938,851</u></u>	<u><u>.4998</u></u>	

Note: Distribution amounts include delinquent, forfeited, objected, and mobile home taxes distributed during the fiscal year and, therefore, may exceed amounts extended.

**SCHEDULE 52**

<u>2 0 1 2</u>			<u>2 0 1 1</u>		
<u>\$ 2,520,430,692</u>			<u>\$ 2,502,047,910</u>		
<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>	<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>
\$ 3,602,447	\$ 3,555,552	.1473	\$ 3,767,259	\$ 3,793,132	.1547
1,909,077	1,885,043	.0781	1,600,209	1,598,449	.0657
1,627,093	1,606,623	.0665	1,545,180	1,543,484	.0635
451,223	445,666	.0185	451,185	450,693	.0185
479,104	473,211	.0196	465,064	464,549	.0191
724,892	715,787	.0296	677,142	676,402	.0278
1,083,424	1,069,780	.0443	1,050,167	1,049,019	.0432
542,935	536,115	.0222	516,683	516,117	.0212
180,978	178,701	.0074	180,912	180,712	.0074
956,250	944,226	.0391	750,189	749,366	.0308
149,919	148,232	.0061	146,093	145,928	.0060
<u>\$ 11,707,342</u>	<u>\$ 11,558,936</u>	<u>.4787</u>	<u>\$ 11,150,083</u>	<u>\$ 11,167,851</u>	<u>.4579</u>