

TAZEWELL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2018



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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, 2018, 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.

Opinion

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, 2018, 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 management's discussion and analysis on pages 4 through 12, Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 60 and 61, other postemployment benefits information on page 62, and a note to required supplementary information on page 63 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 certain pension information that accounting principles generally accepted in the United States of America requires 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.

Chairman and Members of the County Board
Tazewell County, Illinois

The combining and individual fund statements 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 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, 2017, which are not presented with the accompanying financial statements. In our report dated May 25, 2018, 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 2017 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 2017 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 2017 individual fund statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

The Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax rates has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Governmental Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2019 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 solely 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 effectiveness of the County's 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.



CliftonLarsonAllen LLP

Peoria, Illinois
July 8, 2019

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

As management of Tazewell County, Illinois (County), we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2018. We encourage readers to consider the information presented here in conjunction with the County's financial statements which follow this section.

Financial Highlights

The assets of the County exceeded its liabilities at the end of the most recent fiscal year by \$75,748,008 (Total Net Position). The net position related to Governmental Activities increased by \$1,258,457.

As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$52,344,093. Of this amount, approximately \$10.4 million is restricted to use for specific purposes as set forth by state statute or other external sources (grantors, creditors, etc.) while \$20.9 million is assigned, meaning that the County intends to spend it on a specific purpose. The majority of the remaining fund balances are comprised of \$20.5 million of unassigned fund balance meaning it's available for any purpose. The fund balances as of November 30, 2018 represent an increase of \$5,324,905 from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

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

- The *Statement of Net Position* presents information on the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as earned but unused vacation leave.

Both of the government-wide financial statements provide information on the functions of the primary government and its component unit that are principally supported by taxes and intergovernmental revenue. The governmental activities or functions of the primary government of the County include general government, public safety and corrections, judicial, health and welfare, education, highways and community development. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed later), because the resources of those funds are not available to support the County's programs.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

The government-wide financial statements can be found on pages 13-15 of this report.

Fund Financial Statements

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

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

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

Tazewell County maintains 37 individual governmental funds. Information is presented separately in the governmental fund *balance sheet* and in the governmental fund *statement of revenues, expenditures, and changes in fund balances* for the General, County Highway Fund and County Health Fund, all of which are reported as major funds. Information on the remaining non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is presented in the form of *combining statements* in this report.

Tazewell County adopts an annual appropriations budget for the General Fund and other governmental funds. A budgetary comparison schedule has been provided for each of those funds to demonstrate compliance with those budgets in the Combining and Individual Fund Statements and Schedules, which follow the Required Supplementary Information.

The basic governmental fund financial statements can be found on pages 16-21.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

Proprietary Funds. Tazewell County maintains only one proprietary fund which is the internal service fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses one internal service fund to account for the self-insured medical program. This program is provided to other funds of the County and reimbursed for those costs by the associated funds.

The basic proprietary fund financial statements can be found on pages 22-24 of this report.

Fiduciary Funds. Fiduciary Funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs.

The basic fiduciary fund financial statements can be found on page 25.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-59.

Other Information

As part of the basic financial statement and accompanying notes, this report also presents certain *required supplementary information* concerning the budget to actual comparison of major funds' revenues, expenditures, changes in fund balances, and the County's progress in funding its obligations to provide pension and other postemployment benefits to employees. Required supplementary information can be found on pages 60-63.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements can be found on pages 64-143 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

Government-Wide Financial Analysis

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Tazewell County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$75.7 million at the close of the most recent fiscal year. The largest component of the County's total net position (\$48 million or 63.3%) is its net investment in capital assets (e.g., land, buildings, machinery and equipment) less any outstanding debt used to acquire those assets. The County used these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The following table represents the condensed Statement of Net Position as of November 30, 2018.

CONDENSED STATEMENT OF NET POSITION

	Governmental Activities		Component Unit		Total	
	2018	2017	2018	2017	2018	2017
Assets:						
Current and Other Assets	\$ 77,403,881	\$ 71,887,935	\$ 1,351,035	\$ 688,276	\$ 78,754,916	\$ 72,576,211
Long-term Notes Receivable	95,521	176,589	-	-	95,521	176,589
Capital Assets	50,042,728	49,341,054	1,302,175	264,783	51,344,903	49,605,837
Total Assets	<u>127,542,130</u>	<u>121,405,578</u>	<u>2,653,210</u>	<u>953,059</u>	<u>130,195,340</u>	<u>122,358,637</u>
Deferred Outflow of Resources						
Total Assets and Deferred Outflow of Resources	<u>132,952,241</u>	<u>130,455,471</u>	<u>2,688,058</u>	<u>997,148</u>	<u>135,640,299</u>	<u>131,452,619</u>
Liabilities:						
Current and Other Liabilities	4,550,950	4,780,019	15,843	366,041	4,566,793	5,146,060
Long-term Liabilities	26,365,914	35,110,810	1,047,724	123,273	27,413,638	35,234,083
Total Liabilities	<u>30,916,864</u>	<u>39,890,829</u>	<u>1,063,567</u>	<u>489,314</u>	<u>31,980,431</u>	<u>40,380,143</u>
Deferred Inflows of Resources						
Total Liabilities and Deferred Inflows of Resources	<u>26,287,369</u>	<u>16,075,091</u>	<u>69,252</u>	<u>10,413</u>	<u>26,356,621</u>	<u>16,085,504</u>
Net Position:						
Net Investment in Capital Assets	47,931,526	48,612,994	330,314	264,783	48,261,840	48,877,777
Restricted	10,539,434	9,077,758	-	-	10,539,434	9,077,758
Unrestricted	17,277,048	16,798,799	1,224,925	232,638	18,501,973	17,031,437
Total Net Position	<u>\$ 75,748,008</u>	<u>\$ 74,489,551</u>	<u>\$ 1,555,239</u>	<u>\$ 497,421</u>	<u>\$ 77,303,247</u>	<u>\$ 74,986,972</u>

Another component of the County's total net position, totaling \$10.5 million or 13.9%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$17.3 million or 22.8%, may be used to meet the government's ongoing obligation to its citizens and creditors. For more detailed information see the Statement of Net Position on pages 13-14 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

The following table summarizes the revenues and expenses of the County's activities:

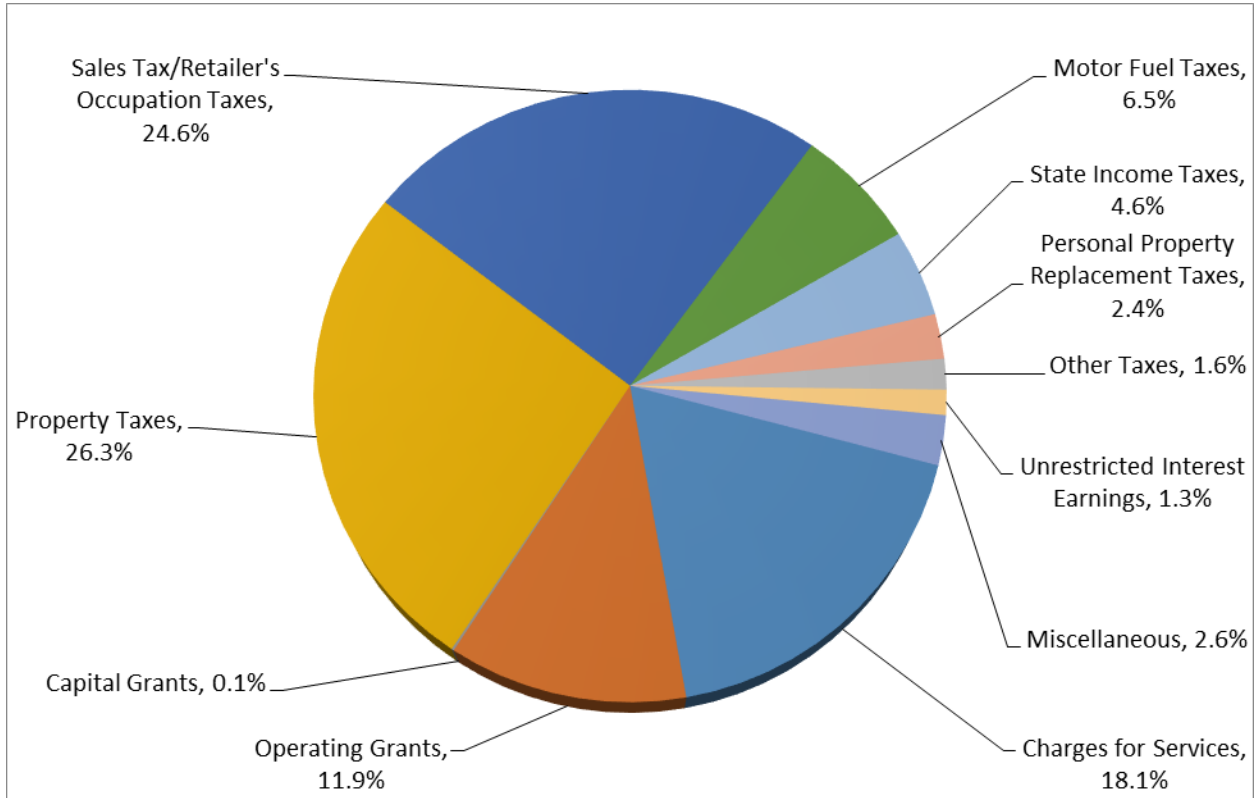
TAZEWELL COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Component Unit		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Charges for Services	9,565,291	9,409,929	2,063,750	1,155,986	11,629,041	10,565,915
Operating Grants	6,271,838	5,749,743	-	-	6,271,838	5,749,743
Capital Grants	65,506	809,458	-	-	65,506	809,458
General Revenues:						
Property Taxes	13,898,702	12,815,993	-	-	13,898,702	12,815,993
Sales Tax/Retailer's Occupation Taxes	12,988,746	12,163,337	-	-	12,988,746	12,163,337
Motor Fuel Taxes	3,454,855	3,008,394	-	-	3,454,855	3,008,394
State Income Taxes	2,449,974	2,278,810	-	-	2,449,974	2,278,810
Personal Property Replacement Taxes	1,257,186	1,382,871	-	-	1,257,186	1,382,871
Other Taxes	858,205	766,104	-	-	858,205	766,104
Unrestricted Interest Earnings	703,528	323,885	6,811	1,683	710,339	325,568
Miscellaneous	1,391,986	668,193	92,344	7,600	1,484,330	675,793
Total Revenues	52,905,817	49,376,717	2,162,905	1,165,269	55,068,722	50,541,986
Expenses:						
Judicial	9,807,008	10,718,956	-	-	9,807,008	10,718,956
Public Safety and Corrections	14,109,441	15,306,985	-	-	14,109,441	15,306,985
Community Development	382,107	400,419	-	-	382,107	400,419
Highways	10,757,700	7,213,922	-	-	10,757,700	7,213,922
Health and Welfare	9,743,301	9,640,397	-	-	9,743,301	9,640,397
General Governmental Services	6,793,421	7,070,006	-	-	6,793,421	7,070,006
Interest Expense	54,382	8,150	-	-	54,382	8,150
Emergency Telephone System Board	-	-	1,105,087	866,708	1,105,087	866,708
Total Expenses	51,647,360	50,358,835	1,105,087	866,708	52,752,447	51,225,543
Change in Net Position	1,258,457	(982,118)	1,057,818	298,561	2,316,275	(683,557)
Net Position, Beginning of Year, as Previously Reported	74,489,551	88,474,238	497,421	243,317	74,986,972	88,717,555
Prior Period Adjustments	-	(13,002,569)	-	(44,457)	-	(13,047,026)
Net Position, Beginning of Year, as Restated	74,489,551	75,471,669	497,421	198,860	74,986,972	75,670,529
Net Position, End of Year	75,748,008	74,489,551	1,555,239	497,421	77,303,247	74,986,972

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

General revenues for the County's governmental activities are derived from a number of different sources which are dependent on different financial factors. As illustrated in the following chart, the majority of revenues are derived from property taxes (26.3%), sales/retailers occupational taxes (24.6%) and Charges for Services (18.1%).

Governmental Activities – Revenues by Source

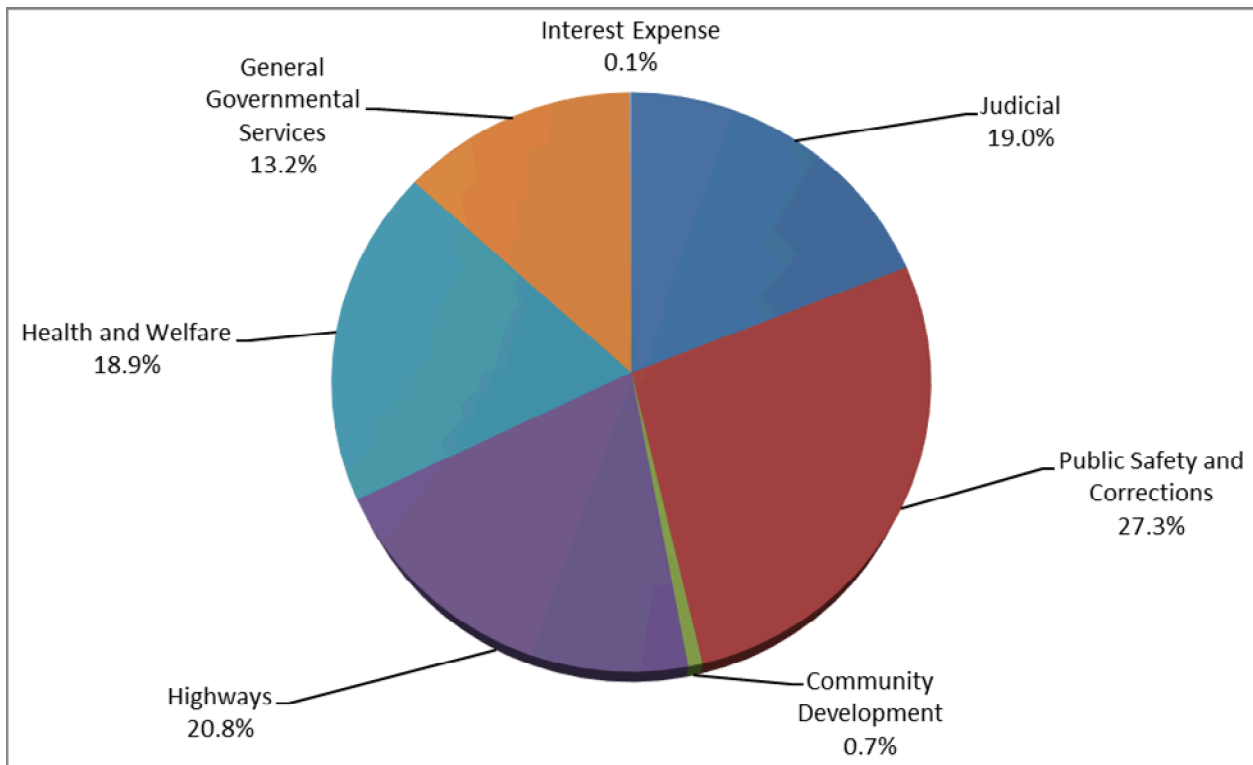


**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

The chart below shows the expenses by activity type for the governmental activities for the County during Fiscal Year 2018. For the Fiscal Year Ended November 30, 2018, governmental activity expenses totaled \$51,647,360, an increase of \$1,288,525 or 2.56% when compared to Fiscal Year 2017. The majority of that increase was reflected in Highways which showed a \$3.5 million increase some of which was offset by a decrease in General Governmental Services, Judicial, and Public Safety and Corrections.

Public Safety and Correction expenses constituted the largest single category of expenses within the governmental activities totaling \$14,109,441, or 27.3% of total expenses. Highway expenses were the next largest at \$10,757,700 (20.8%), followed by Judicial expenses of 9,807,008 (19.0%) and Health and Welfare expenses of \$9,743,301 (18.9%).

Governmental Activities – Expenses by Activity Type



Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

As of November 30, 2018, the County's governmental funds reported combined ending fund balances of \$52,344,093 which is an increase of \$5,324,905 from the prior year fund balances.

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The total General Fund balance increased from \$18,795,018 at the end of Fiscal Year 2017 to \$22,016,865 at the end of Fiscal Year 2018. Revenues were \$1,313,631 more than expenditures in 2018.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

The County Highway Fund is a special revenue fund used to account for revenues derived from specific taxes and user charges for the maintenance of County highways. The ending fund balance for the County Highway fund increased from \$2,236,003 in Fiscal Year 2017 to \$2,421,748 in Fiscal Year 2018, an \$185,745 increase.

The County Health Fund is a special revenue fund that accounts for the operations of the Tazewell County Health Department. The County Health Fund ended the year with a fund balance of \$3,351,314, representing an increase of \$80,850 for Fiscal Year 2018.

Budgetary Highlights

During Fiscal Year 2018, the County made amendments to the budget within the funds but those amendments did not alter the total budgeted amount for the year.

Capital Asset Administration

The County's investment in capital assets net of accumulated depreciation for its primary government and discretely presented component unit as of November 30, 2018 was \$51,344,903. This investment in capital assets includes land, land improvements, buildings and building improvements, furnishings and equipment, infrastructure, and construction in progress as detailed below:

	Capital Assets					
	November 30, 2018					
	(net of depreciation)					
	Primary Government		Discretely Presented Component Unit		Total	
	2018	2017	2018	2017	2018	2017
Land	1,735,715	1,735,715	-	-	1,735,715	1,735,715
Construction in Progress	230,103	1,602,085	-	-	230,103	1,602,085
Buildings and Building Improvements	18,917,529	18,434,792	-	-	18,917,529	18,434,792
Land Improvements	459,372	386,827	-	-	459,372	386,827
Furnishings and Equipment	5,521,818	3,182,019	1,302,175	264,783	6,823,993	3,446,802
Infrastructure	23,178,191	23,999,616	-	-	23,178,191	23,999,616
Total	50,042,728	49,341,054	1,302,175	264,783	51,344,903	49,605,837

Additional information on the County's capital assets can be found in Note 6 on pages 41 and 42 of this report.

Long-Term Debt

As of November 30, 2018, Tazewell County's total governmental activities long-term debt liabilities were \$4,910,763. This includes \$1,474,555 from a line of credit for capital repairs, \$2,810,908 from a line of credit related to the Heritage Lake Project which is not owned by Tazewell County, \$142,526 in general obligation debt certificates and \$482,774 in capital leases for a wheel loader, a backhoe and telephone equipment.

Additional information on long-term debt activity can be found in Note 7 on pages 42-46 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2018**

Deferred Outflows of Resources

As of November 30, 2018, the County had deferred outflows of resources related to pension expense to be recognized in future periods and for pension contributions made after the measurement dates of \$5,410,111.

Additional information on deferred outflows of resources related to pension activity can be found in Note 11 on pages 48-53 of this report.

Deferred Inflows of Resources

The County had deferred inflows of resources related to property taxes receivable recorded in the current year for which the revenue will be received in subsequent year of \$14,284,552. The County also had deferred inflows of resources related to pension and OPEB expense to be recognized in future periods of \$9,890,589 and \$2,112,228, respectively.

Additional information on deferred inflows of resources related to property taxes, pension activity, and OPEB activity can be found in Note 3 on page 39, Note 11 on pages 48-53, and Note 12 on pages 54-56, respectively.

Economic Factors and Conditions

The equalized assessed valuation (EAV) of taxable property in Tazewell County, for taxes payable in 2019, increased by approximately 1.7% to \$2.74 billion. Residential properties made up 69.6% of the EAV, while commercial and industrial development constituted 22.3% and farmland 7.5%.

According to the Illinois Department of Employment Security, the unemployment rate in Tazewell County decreased from 5.5% in 2017 to 4.9% in 2018. In comparison, the unemployment rate in the State of Illinois was 4.9% in 2017 and 4.3% in 2018 while the average unemployment rate United States was 4.4% in 2017 and 3.9% in 2018.

The State of Illinois is the largest unknown variable with regards to Tazewell County's fiscal stability in the future. The passage of a State budget prior to the State Fiscal Year-End does provide some certainty as to expected revenues in the coming year. The County continues to closely monitor proposed legislation at the State level with a special focus on any discussions related to reductions, withholding and/or sweeping of state shared revenues. Examples of some areas the County is most concerned about include the State's distribution of the County's share of income, sales, personal property replacement taxes and motor fuel taxes, as well as grants and state reimbursements.

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2018**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT ASSETS			
Cash	\$ 48,866,316	\$ 867,437	\$ 49,733,753
Investments	7,587,862	-	7,587,862
Receivables:			
Property Taxes	14,284,552	-	14,284,552
State of Illinois	5,561,256	-	5,561,256
Other	856,231	483,598	1,339,829
Notes Receivable, Net of Allowance for Doubtful Accounts of \$43,000	97,958	-	97,958
Prepaid Expenses	54,143	-	54,143
Accrued Interest Receivable	50,074	-	50,074
Inventory, at Cost	45,489	-	45,489
Total Current Assets	<u>77,403,881</u>	<u>1,351,035</u>	<u>78,754,916</u>
NONCURRENT ASSETS			
Notes Receivable	95,521	-	95,521
Capital Assets, Not Depreciated	1,965,818	-	1,965,818
Capital Assets, Net	48,076,910	1,302,175	49,379,085
Total Noncurrent Assets	<u>50,138,249</u>	<u>1,302,175</u>	<u>51,440,424</u>
 Total Assets	 127,542,130	 2,653,210	 130,195,340
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	<u>5,410,111</u>	<u>34,848</u>	<u>5,444,959</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 132,952,241</u>	 <u>\$ 2,688,058</u>	 <u>\$ 135,640,299</u>

See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION (CONTINUED)
NOVEMBER 30, 2018

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT LIABILITIES			
Accounts Payable	\$ 2,127,691	\$ 12,809	\$ 2,140,500
Accrued Payroll and Related Costs	506,632	3,034	509,666
Flex Spending Payable	22,528	-	22,528
Estimated Payable for Claims and Losses	544,408	-	544,408
Due to Others	43,359	-	43,359
Trust Funds Due Others	473,094	-	473,094
Unearned Revenue - Other	11,280	-	11,280
Compensated Absences Payable	7,429	-	7,429
Debt Certificates	27,482	-	27,482
Lines of Credit	725,404	-	725,404
Capital Lease Obligation	61,643	-	61,643
Total Current Liabilities	<u>4,550,950</u>	<u>15,843</u>	<u>4,566,793</u>
NONCURRENT LIABILITIES			
Compensated Absences Payable	505,672	-	505,672
Net Pension Liability	4,910,104	31,627	4,941,731
Total Other Postemployment Benefit Liability	16,853,904	44,236	16,898,140
Debt Certificates	115,044	-	115,044
Lines of Credit	3,560,059	-	3,560,059
Capital Lease Obligation	421,131	971,861	1,392,992
Total Noncurrent Liabilities	<u>26,365,914</u>	<u>1,047,724</u>	<u>27,413,638</u>
Total Liabilities	30,916,864	1,063,567	31,980,431
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	14,284,552	-	14,284,552
Deferred Amount Related to Pension Liability	9,890,589	63,708	9,954,297
Deferred Amount Related to OPEB Liability	2,112,228	5,544	2,117,772
Total Deferred Inflows of Resources	<u>26,287,369</u>	<u>69,252</u>	<u>26,356,621</u>
NET POSITION			
Net Investment in Capital Assets	47,931,526	330,314	48,261,840
Restricted for:			
Judicial	1,471,521	-	1,471,521
Public Safety and Corrections	323,973	-	323,973
Community Development	549,094	-	549,094
Highways	2,606,102	-	2,606,102
Health and Welfare	553,441	-	553,441
General Governmental Services	1,411,161	-	1,411,161
Retirement	3,624,142	-	3,624,142
Unrestricted	17,277,048	1,224,925	18,501,973
Total Net Position	<u>\$ 75,748,008</u>	<u>\$ 1,555,239</u>	<u>\$ 77,303,247</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2018**

	Program Revenues			Net Revenue (Expenses) and Changes in Net Position		Total Reporting Entity	
	Expenses	Charges for Services	Operating Grants	Capital Grants	Primary Government		Component Unit
PRIMARY GOVERNMENT							
Governmental Activities:							
Judicial	\$ 9,807,008	\$ 2,751,123	\$ 1,123,313	\$ -	\$ (5,932,572)	\$ -	\$ (5,932,572)
Public Safety and Corrections	14,109,441	1,142,433	112,024	21,016	(12,833,968)	-	(12,833,968)
Community Development	382,107	106,928	-	-	(275,179)	-	(275,179)
Highways	10,757,700	690,661	-	-	(10,067,039)	-	(10,067,039)
Health and Welfare	9,743,301	2,225,648	4,958,276	-	(2,559,377)	-	(2,559,377)
General Governmental Services	6,793,421	2,648,498	78,225	44,490	(4,022,208)	-	(4,022,208)
Interest Expense	54,382	-	-	-	(54,382)	-	(54,382)
Total Primary Government	<u>\$ 51,647,360</u>	<u>\$ 9,565,291</u>	<u>\$ 6,271,838</u>	<u>\$ 65,506</u>	(35,744,725)	-	(35,744,725)
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,105,087</u>	<u>\$ 2,063,750</u>	<u>\$ -</u>	<u>\$ -</u>	-	958,663	958,663
GENERAL REVENUES							
Property Taxes					13,898,702	-	13,898,702
Sales Tax/Retailers' Occupation Taxes					12,988,746	-	12,988,746
Motor Fuel Taxes					3,454,855	-	3,454,855
State Income Taxes					2,449,974	-	2,449,974
Personal Property							
Replacement Taxes					1,257,186	-	1,257,186
Other Taxes					858,205	-	858,205
Unrestricted Interest Earnings					703,528	6,811	710,339
Miscellaneous					1,391,986	92,344	1,484,330
Total General Revenues					<u>37,003,182</u>	<u>99,155</u>	<u>37,102,337</u>
Change in Net Position					1,258,457	1,057,818	2,316,275
NET POSITION							
Beginning of Year					<u>74,489,551</u>	<u>497,421</u>	<u>74,986,972</u>
End of Year					<u>\$ 75,748,008</u>	<u>\$ 1,555,239</u>	<u>\$ 77,303,247</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET – GOVERNMENTAL FUNDS
NOVEMBER 30, 2018**

ASSETS	General Fund	County Highway Fund
Cash	\$ 14,984,265	\$ 2,491,301
Investments	3,461,634	-
Receivables:		
Property Taxes	5,483,686	1,741,559
State of Illinois	4,161,309	-
Other	482,397	29,811
Notes Receivable, Net of Allowance for Doubtful Accounts of \$43,000	-	-
Prepaid Expenses	44,043	120
Accrued Interest Receivable	44,647	-
Inventory, at Cost	-	-
Due from Other Funds	265,482	-
	<u>\$28,927,463</u>	<u>\$ 4,262,791</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 582,035	\$ 73,218
Accrued Payroll and Related Costs	345,866	22,307
Due to Other Funds	-	3,959
Due to Others - Deferred Prosecution	20,222	-
Due to Others - Veteran Memorial	4,008	-
Trust Funds Due Others	473,094	-
Unearned Revenue	-	-
Total Liabilities	<u>1,425,225</u>	<u>99,484</u>
DEFERRED INFLOWS OF RESOURCES		
Subsequent Year's Property Taxes	5,483,686	1,741,559
Unavailable Revenue	1,687	-
Total Deferred Inflows of Resources	<u>5,485,373</u>	<u>1,741,559</u>
FUND BALANCES		
Nonspendable:		
Inventory	-	-
Prepays	44,043	120
Restricted for:		
Judicial	-	-
Public Safety and Corrections	-	-
Community Development	-	-
Highways	-	-
Health and Welfare	-	-
General Governmental Services	-	-
Retirement	-	-
Committed to:		
Public Safety and Corrections	528,795	-
Assigned to:		
Judicial	436,887	-
Public Safety and Corrections	90,019	-
Community Development	-	-
Highways	-	2,421,628
Health and Welfare	-	-
General Governmental Services	-	-
Working Cash	450,757	-
Unassigned	20,466,364	-
Total Fund Balances	<u>22,016,865</u>	<u>2,421,748</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,927,463</u>	<u>\$ 4,262,791</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2018**

County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,040,318	\$21,808,254	\$41,324,138
708,747	3,417,481	7,587,862
908,502	6,150,805	14,284,552
717,021	682,926	5,561,256
-	344,023	856,231
-	193,479	193,479
8,006	1,974	54,143
5,427	-	50,074
45,489	-	45,489
<u>15,010</u>	<u>135,325</u>	<u>415,817</u>
<u>\$ 4,448,520</u>	<u>\$32,734,267</u>	<u>\$ 70,373,041</u>
\$ 83,341	\$ 1,385,562	\$ 2,124,156
79,209	59,250	506,632
17,857	394,001	415,817
-	-	20,222
-	-	4,008
-	-	473,094
<u>8,297</u>	<u>2,983</u>	<u>11,280</u>
188,704	1,841,796	3,555,209
908,502	6,150,805	14,284,552
-	187,500	189,187
<u>908,502</u>	<u>6,338,305</u>	<u>14,473,739</u>
45,489	-	45,489
8,006	1,974	54,143
-	1,471,521	1,471,521
-	323,973	323,973
-	361,594	361,594
-	2,606,102	2,606,102
-	553,441	553,441
-	1,411,161	1,411,161
-	3,624,142	3,624,142
-	-	528,795
-	570,254	1,007,141
-	197,359	287,378
-	361,258	361,258
-	9,428,011	11,849,639
3,297,819	1,986,986	5,284,805
-	1,671,281	1,671,281
-	-	450,757
-	(14,891)	20,451,473
<u>3,351,314</u>	<u>24,554,166</u>	<u>52,344,093</u>
<u>\$ 4,448,520</u>	<u>\$ 32,734,267</u>	<u>\$ 70,373,041</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2018**

Total Fund Balances - Governmental Funds \$ 52,344,093

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	\$ 110,038,176	
Accumulated Depreciation	<u>59,995,448</u>	50,042,728

Long-term receivable is not available to pay for current period expenditures and therefore was reported as a deferred inflow of resources in the governmental funds.	187,500
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Intergovernmental receivable is not available to pay for current period expenditures and therefore was reported as a deferred inflow of resources in the governmental funds.	1,687
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Deferred outflows of resources for net pension liability	5,410,111
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Deferred inflows of resources for net pension liability	(9,890,589)
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Deferred inflows of resources for OPEB liability	(2,112,228)
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An internal service fund is used by the County to charge the costs of medical and dental plans to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	6,952,578
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Certain liabilities 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, 2018 consist of:

Compensated Absences	513,101	
Net Pension Liability	4,910,104	
Total Other Postemployment Benefit Liability	16,853,904	
Debt Certificates	142,526	
Lines of Credit	4,285,463	
Capital Lease Obligation	<u>482,774</u>	<u>(27,187,872)</u>

Total Net Position of Governmental Activities	<u><u>\$ 75,748,008</u></u>
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See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2018

	General Fund	County Highway Fund
	<u> </u>	<u> </u>
REVENUES		
Property Taxes	\$ 4,756,313	\$ 1,749,008
Sales Tax/Retailers' Occupation Taxes	11,220,876	-
Intergovernmental	5,333,834	179,104
Loan Repayment	-	-
Licenses and Permits	797,679	-
Charges for Services	3,525,439	122,437
Fines and Forfeitures	468,252	-
Interest	280,915	38,109
Miscellaneous	664,366	33,674
Total Revenues	<u>27,047,674</u>	<u>2,122,332</u>
EXPENDITURES		
Current:		
Judicial	6,697,732	-
Public Safety and Corrections	9,715,748	-
Community Development	285,582	-
Highways	-	1,797,328
Health and Welfare	-	-
General Governmental Services	7,318,062	-
Retirement	-	-
Capital Outlay	1,691,778	145,389
Debt Service:		
Principal	17,297	17,696
Interest	7,844	11,468
Total Expenditures	<u>25,734,043</u>	<u>1,971,881</u>
Excess (Deficiency) of Revenues over Expenditures	1,313,631	150,451
OTHER FINANCING SOURCES (USES)		
Proceeds from Capital Lease Obligation	236,589	-
Proceeds from Issuance of Debt	1,474,555	-
Transfers In	197,088	35,294
Transfers Out	(16)	-
Total Other Financing Sources (Uses)	<u>1,908,216</u>	<u>35,294</u>
Net Change in Fund Balances	3,221,847	185,745
FUND BALANCE		
Beginning of Year	<u>18,795,018</u>	<u>2,236,003</u>
End of Year	<u>\$ 22,016,865</u>	<u>\$ 2,421,748</u>

See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018

County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 912,619	\$ 6,480,762	\$ 13,898,702
-	1,767,870	12,988,746
4,291,763	4,552,863	14,357,564
-	53,514	53,514
-	-	797,679
558,817	3,350,557	7,557,250
-	77,744	545,996
39,388	247,475	605,887
<u>263,270</u>	<u>53,327</u>	<u>1,014,637</u>
6,065,857	16,584,112	51,819,975
-	679,292	7,377,024
-	142,449	9,858,197
-	(300)	285,282
-	7,420,057	9,217,385
5,942,333	2,647,653	8,589,986
-	1,352,266	8,670,328
-	3,846,322	3,846,322
21,035	1,206,834	3,065,036
18,187	-	53,180
<u>3,452</u>	<u>31,618</u>	<u>54,382</u>
<u>5,985,007</u>	<u>17,326,191</u>	<u>51,017,122</u>
80,850	(742,079)	802,853
-	-	236,589
-	2,810,908	4,285,463
-	104,018	336,400
-	(336,384)	(336,400)
<u>-</u>	<u>2,578,542</u>	<u>4,522,052</u>
80,850	1,836,463	5,324,905
<u>3,270,464</u>	<u>22,717,703</u>	<u>47,019,188</u>
<u>\$ 3,351,314</u>	<u>\$ 24,554,166</u>	<u>\$ 52,344,093</u>

See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2018

Total Net Change in Fund Balances - Governmental Funds	\$	5,324,905
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 outlay for the year:		
Capital Outlay	\$ 3,065,036	
Depreciation Expense	<u>(2,363,362)</u>	701,674
Pension contributions are expenditures in the governmental funds. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions, and the investment experience.		
Pension Contributions	2,803,518	
Pension Expense	<u>(2,388,968)</u>	414,550
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.		
		(4,522,052)
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	18,187	
Capital Lease Obligation	<u>34,993</u>	53,180
Accrued compensated absences reported in the Statement of Net Position do require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		
		(3,524)
OPEB contributions are reported in governmental funds as expenditures. However, in the Statement of Activities, OPEB expense is the cost of benefits earned, adjusted for recognition of changes in deferred outflows and inflows of resources related to OPEB.		
OPEB Payments	252,882	
OPEB Expense	<u>(1,206,589)</u>	(953,707)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Net Change in Intergovernmental	(54,025)	
Net Change in Notes Receivable	<u>(53,514)</u>	(107,539)
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>350,970</u>
Change in Net Position of Governmental Activities	\$	<u><u>1,258,457</u></u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
PROPRIETARY FUND – INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2018**

ASSETS

Cash	\$ 7,542,178
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LIABILITIES

Accounts Payable	3,535
Flex Spending Payable	22,528
Estimated Payable for Claims and Losses	544,408
Due to Others	19,129
Total Liabilities	<u>589,600</u>

NET POSITION - UNRESTRICTED

	<u>\$ 6,952,578</u>
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See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2018**

OPERATING REVENUES	
Charges for Services	\$ 4,981,256
Refunds and Recoveries	1,095,740
Total Operating Revenues	6,076,996
 OPERATING EXPENSES	
Medical Claims	5,263,094
Administrative Costs	146,417
Stop Loss Reinsurance	414,156
Total Operating Expenses	5,823,667
 OPERATING INCOME	 253,329
 NONOPERATING REVENUES	
Interest Income	97,641
	97,641
 CHANGE IN NET POSITION	 350,970
 NET POSITION	
Beginning of Year	6,601,608
	6,601,608
End of Year	\$ 6,952,578
	6,952,578

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Assessments Made to Other Funds	\$ 3,679,046
Cash Received from Employees and Others	1,363,017
Cash Received from Refunds and Recoveries	1,344,372
Cash Paid for Claims	(4,927,606)
Cash Paid for Administrative Costs and Stop Loss Insurance	(560,573)
Net Cash Provided by Operating Activities	898,256

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Cash and Investments	97,641
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NET INCREASE IN CASH

995,897

CASH

Beginning of Year	6,546,281
End of Year	\$ 7,542,178

**RECONCILIATION OF OPERATING INCOME TO NET CASH
 PROVIDED BY OPERATING ACTIVITIES**

Operating Income	\$ 253,329
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Assets and Liabilities:	
Stop Loss Receivable	248,632
Due from Other Funds	60,807
Flex Spending Payable	22,528
Estimated Payable for Claims and Losses	312,960
Net Cash Provided by Operating Activities	\$ 898,256

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
FIDUCIARY FUNDS – AGENCY FUND
STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2018**

ASSETS

Cash and Investments	<u>\$ 2,606,345</u>
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LIABILITIES

Due to State of Illinois	\$ 30,254
Due to Others	59,208
Amounts Due Taxing Bodies and Others	102,783
Amounts Held Pending Court Disposition	112,802
Amounts Held for Prisoners	13,756
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	<u>2,287,542</u>

Total Liabilities	<u>\$ 2,606,345</u>
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See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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 significant 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, 2018

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 ETSB. The members of the ETSB 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 ETSB is the same as Tazewell County. The treasurer of Tazewell County maintains the funds and invests or disburses them at the direction of the ETSB. Tazewell County Board has the responsibility for approving the rate of the surcharge which funds the activities of the ETSB and therefore has the ability to impose its will on that Board.

Transactions between Tazewell County and the ETSB 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 ETSB 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, 2018

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 is 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, 2018

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.

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 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, 2018

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.

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, 2018

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 acquisition cost.

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.

**TAZEWELL COUNTY, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 NOVEMBER 30, 2018**

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

Capital Assets (Continued)

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 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. The County has deferred outflows related to pension expense to be recognized in future periods and for pension contributions made after the measurement dates.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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 four types of items which occur related to revenue recognition. The governmental funds report unavailable revenue from intergovernmental sources. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. Property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is intended to finance the subsequent year. 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. In addition, the County also reports deferred inflows of resources related to the pension and other postemployment benefit liabilities.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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, 2018, 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 positions 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, 2018, there were no investments that were cash equivalents.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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 liability and related deferred inflows and outflows of resources, other postemployment benefit liability and related deferred inflows of resources, estimated payable for claims and issues, reimbursable expenditures for certain health department grants, and accounts receivable and accounts payable related to various highway projects.

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 Sheriff's Commissary Fund).
- (6) All appropriations lapse at year-end.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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

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.

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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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

Fund Balance Classification (Continued)

- 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.

Minimum Fund Balance Policy

It is the policy of the Tazewell County Board to maintain unrestricted balances in the General Fund and in its Special Revenue Funds in an amount equal to at least four months (33%) of projected expenditures. For those Funds whose primary revenue source is the real estate tax levy, a minimum fund balance should be maintained equal to one half (50%) of projected expenditures.

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, 2018, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$12,805,116 (excludes petty cash in the amount of \$5,701 which is included in the cash balance in the statement of net position). As of November 30, 2018, \$9,901,982 of the County's bank balance of \$13,161,447 was exposed to custodial credit risk as follows:

Uninsured with Collateral Held by Pledging Bank	\$ 9,901,982
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**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments

As of November 30, 2018, the County’s investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 47,117,143	\$ 47,117,143	\$ 47,117,143

* Equivalent to Deposit Balance

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.

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

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.

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.

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% 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, 2018 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 49,733,753	\$ -	\$ 49,733,753
Investments	7,587,862	-	7,587,862
Cash and Investments	-	2,606,345	2,606,345
Total	<u>\$ 57,321,615</u>	<u>\$ 2,606,345</u>	<u>\$ 59,927,960</u>
Petty Cash			\$ 5,701
Bank Deposits			12,805,116
Sweep Accounts			47,117,143
Total			<u>\$ 59,927,960</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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 2017 are reflected as revenues in fiscal year 2018. 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 2018 have been recognized as assets, net of an estimated uncollectible amount of 1%, and deferred inflows of resources as these taxes will be collected and are planned for budget purposes to be used in 2019.

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, 2018 for the County's major funds and nonmajor funds are as follows:

	<u>General</u>	<u>County Health</u>	<u>Nonmajor Funds</u>
State of Illinois:			
Sales Taxes	\$ 3,216,772	\$ -	\$ -
Income Taxes	145,687	-	-
Video Gaming Taxes	12,383	-	-
Replacement Taxes	45,815	-	-
Use Taxes	195,164	-	-
Motor Fuel Taxes	-	-	289,533
Reimbursements	419,107	-	-
Grants	-	-	393,393
Department of Public Health and Department of Human Services	-	717,021	-
Other	126,381	-	-
Total	<u>\$ 4,161,309</u>	<u>\$ 717,021</u>	<u>\$ 682,926</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 4 RECEIVABLES (CONTINUED)

	<u>General</u>	<u>County Highway</u>	<u>Nonmajor Funds</u>
Other:			
Tipping Fees	\$ -	\$ -	\$ 68,764
Circuit Clerk Fees	482,397	-	275,259
Miscellaneous Other	-	29,811	-
Total	<u>\$ 482,397</u>	<u>\$ 29,811</u>	<u>\$ 344,023</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:

<u>Due in Year Ending November 30:</u>	<u>Economic Development Grant</u>
2019	\$ 97,958
2020	39,912
2021	40,973
2022	25,765
2023	6,060
Thereafter	<u>25,811</u>
Total	236,479
Allowance for Doubtful Accounts, Current	(43,000)
Total	<u>\$ 193,479</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2018 was as follows:

Primary Government

	Balance at November 30, 2017	Additions	Deductions	Balance at November 30, 2018
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	1,602,085	87,866	1,459,848	230,103
Depreciated:				
Buildings and Building Improvements	28,901,972	1,105,481	-	30,007,453
Land Improvements	1,518,328	115,051	-	1,633,379
Furnishings and Equipment	11,598,687	3,252,745	311,521	14,539,911
Infrastructure	61,891,615	-	-	61,891,615
Total Capital Assets	<u>107,248,402</u>	<u>4,561,143</u>	<u>1,771,369</u>	<u>110,038,176</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	10,467,180	622,744	-	11,089,924
Land Improvements	1,131,501	42,506	-	1,174,007
Furnishings and Equipment	8,416,668	876,687	275,262	9,018,093
Infrastructure	37,891,999	821,425	-	38,713,424
Total Accumulated Depreciation	<u>57,907,348</u>	<u>2,363,362</u>	<u>275,262</u>	<u>59,995,448</u>
Governmental Capital Assets, Net	<u>\$ 49,341,054</u>	<u>\$ 2,197,781</u>	<u>\$ 1,496,107</u>	<u>\$ 50,042,728</u>

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows at November 30, 2018:

	<u>Amount</u>
Judicial	\$ 69,781
Public Safety and Corrections	628,433
Highways	1,105,357
Health and Welfare	149,679
General Governmental Services	410,112
Total Depreciation Expense	<u>\$ 2,363,362</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 6 CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at November 30, 2017	Additions	Deductions	Balance at November 30, 2018
ETSB:				
Equipment	\$ 3,322,408	\$ 1,101,326	\$ 21,325	\$ 4,402,409
Less Accumulated Depreciation:				
Equipment	3,057,625	63,934	21,325	3,100,234
Component Unit Capital Assets, Net	<u>\$ 264,783</u>	<u>\$ 1,037,392</u>	<u>\$ -</u>	<u>\$ 1,302,175</u>

NOTE 7 LONG-TERM DEBT

Primary Government

The following is a summary of changes in long-term debt, other than compensated absences, of the County for the year ended November 30, 2018:

	Balance November 30, 2017	Additions	Reductions	Balance November 30, 2018	Current Portion	Long-Term Portion
General Obligation						
Debt Certificates	\$ 160,713	\$ -	\$ 18,187	\$ 142,526	\$ 27,482	\$ 115,044
Lines of Credit	-	4,285,463	-	4,285,463	725,404	3,560,059
Capital Leases	281,178	236,589	34,993	482,774	61,643	421,131
Total	<u>\$ 441,891</u>	<u>\$ 4,522,052</u>	<u>\$ 53,180</u>	<u>\$ 4,910,763</u>	<u>\$ 814,529</u>	<u>\$ 4,096,234</u>

General Obligation Debt

General obligation debt at November 30, 2018 is comprised of the following original issue:

	Amount
General Obligation Debt Certificates, Series 2006, Dated July 19, 2006, Principal Due Monthly through June 2023, with Interest Due Monthly at 2.1125%. Original Issue of \$378,500.	<u>\$ 142,526</u>

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, 2018**

NOTE 7 LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize debt outstanding at November 30, 2018 are as follows:

Annual Requirements to Amortize Debt

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2019	\$ 27,482	\$ 2,549	\$ 30,031
2020	28,068	1,963	30,031
2021	28,667	1,364	30,031
2022	29,279	753	30,032
2023	29,030	151	29,181
Total	<u>\$ 142,526</u>	<u>\$ 6,780</u>	<u>\$ 149,306</u>

The County was approved for a line of credit, dated February 12, 2018, to make draws up to \$394,420. The County made a draw of \$394,420 during fiscal year 2018. The proceeds were recorded in the General Fund to fund capital projects. The line of credit is due on February 12, 2020, with interest payable at 2.94%.

The County was approved for a line of credit, dated November 28, 2018, to make draws up to \$1,080,135. The County made a draw of \$1,080,135 during fiscal year 2018. The proceeds were recorded in the General Fund to fund capital projects. The line of credit is due on November 28, 2020, with interest payable at 3.325%.

The County was approved for a line of credit, dated December 1, 2017, to make draws up to \$4,320,000. The County made draws of \$2,810,908 during fiscal year 2018. The proceeds were recorded in the Heritage Lake Fund (nonmajor governmental fund) to fund expenditures associated with the Heritage Lake project, which is not owned by the County. The line of credit is due on December 1, 2037, with interest payable ranging from 4.1% to 5.8%.

The County has entered into three lease agreements as lessee for financing the acquisition of a wheel loader, backhoe, and phone equipment. 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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 7 LONG-TERM DEBT (CONTINUED)

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and Equipment	\$ 567,875
Less: Accumulated Depreciation	56,630
Total	\$ 511,245

Depreciation expense for these assets acquired through capital lease totaled \$46,599.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2018 were as follows:

<u>Year Ending November 30:</u>	Governmental Activities
2019	\$ 83,504
2020	230,795
2021	65,504
2022	125,213
2023	31,697
Total	536,713
Less: Amount Representing Interest	53,939
Present Value of Minimum Lease Payments	\$ 482,774

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 7 LONG-TERM DEBT (CONTINUED)

Discretely Presented Component Unit

The following is a summary of changes in long-term debt, other than compensated absences, of the discretely presented component unit for the year ended November 30, 2018:

	Balance November 30, 2017	Additions	Reductions	Balance November 30, 2018	Current Portion	Long-Term Portion
Capital Leases	\$ -	\$ 1,059,518	\$ 87,657	\$ 971,861	\$ -	\$ 971,861

The discretely presented component unit has entered into a lease agreement as lessee for financing the acquisition of phone equipment. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

The asset acquired through capital lease is as follows:

Machinery and Equipment	Discretely Presented <u>Component Unit</u>
Less: Accumulated Depreciation	\$ 1,059,518
Total	<u>52,976</u> <u>\$ 1,006,542</u>

Depreciation expense for this asset acquired through capital lease totaled \$52,976.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2018 were as follows:

<u>Year Ending November 30:</u>	Discretely Presented <u>Component Unit</u>
2019	\$ -
2020	131,574
2021	131,574
2022	131,574
2023	131,574
Thereafter	<u>657,868</u>
Total	1,184,164
Less: Amount Representing Interest	212,303
Present Value of Minimum Lease Payments	<u>\$ 971,861</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 7 LONG-TERM DEBT (CONTINUED)

Compensated Absences

Activity for compensated absences for the governmental activities for the year ended November 30, 2018 was as follows:

<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
<u>\$ 509,577</u>	<u>\$ 1,269,983</u>	<u>\$ 1,266,459</u>	<u>\$ 513,101</u>	<u>\$ 7,429</u>

NOTE 8 LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875% of the assessed value of all taxable property located within the County. At November 30, 2018, using the 2017 assessed valuation, the statutory limit for the County was \$78,806,739 providing a debt margin of \$77,209,578.

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, 2018 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 3,959
	County Health	17,857
	Nonmajor Governmental	243,666
County Health	Nonmajor Governmental	15,010
Nonmajor Governmental	Nonmajor Governmental	135,325
	Total	\$ 415,817

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, interfund borrowings for negative cash balances, or transfer of interest earned to the General Fund.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 9 INTERFUND TRANSFERS AND BALANCES (CONTINUED)

Interfund transfers consisted of the following:

Transfers Out	Transfers In			Total
	General Fund	County Highway Fund	Nonmajor Governmental Funds	
General	\$ -	\$ -	\$ 16	\$ 16
Nonmajor Governmental Funds	197,088	35,294	104,002	336,384
	<u>\$ 197,088</u>	<u>\$ 35,294</u>	<u>\$ 104,018</u>	<u>\$ 336,400</u>

The transfers to the General Fund primarily represent unrestricted interest earnings from various funds and collections that were incorrectly recorded in another fund.

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

The transfers in to the Nonmajor Governmental Funds are for revenues that were incorrectly recorded in another fund.

NOTE 10 OTHER REQUIRED DISCLOSURES

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

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
County Clerk Automation	\$ 22,637	\$ 23,004	\$ 367
Sheriff's Grant	20,000	22,189	2,189
Child Advocacy	242,774	268,288	25,514
Circuit Clerk Document Storage	590,172	736,649	146,477
Rural We-Care	642,719	663,982	21,263
Solid Waste	432,523	440,005	7,482
Circuit Clerk Automation	580,846	732,313	151,467
Circuit Clerk Operations	71,457	76,380	4,923
Circuit Clerk Electronic Citation	3,000	7,931	4,931
Emergency Telephone Systems Board	1,230,769	2,209,466	978,697

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

Fund	Amount of Deficit Balance
Sheriff's Grant Fund	\$ (14,891)

The deficit will be eliminated via transfer from another fund or additional revenue allocated to the fund in future years.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 11 PENSION PLAN

Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County participates in the following agent multiple employer defined benefit pension plans administered by the Illinois Municipal Retirement Fund (IMRF). A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lessor of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 11 PENSION PLAN (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2017, the following employees were covered by the benefit terms:

Regular Plan	IMRF
Retirees and Beneficiaries Currently Receiving Benefits	310
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	241
Active Plan Members	364
Total	915
SLEP	
Retirees and Beneficiaries Currently Receiving Benefits	39
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	5
Active Plan Members	41
Total	85

Contributions

Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2018 and 2017 was 11.21% and 11.53%, respectively. For the fiscal year ended November 30, 2018, the County contributed \$2,091,971 to the plan.
2. As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2018 and 2017 was 19.59% and 22.78%, respectively. For the fiscal year ended November 30, 2018, the County contributed \$708,770 to the plan.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for nondisabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension of plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	37%	6.85%
International Equities	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternatives	7%	N/A
Private Equity	N/A	7.35%
Hedge Funds	N/A	5.05%
Commodities	N/A	2.65%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 11 PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$ 121,272,923	\$ 105,001,490	\$ 16,271,433
Changes for the Year:			
Service Cost	2,475,014	-	2,475,014
Interest on Total Pension Liability	9,011,852	-	9,011,852
Differences Between Expected and Actual Experience of the Total Pension Liability	1,589,341	-	1,589,341
Changes of Assumptions	(3,241,759)	-	(3,241,759)
Contributions - Employer	-	2,813,589	(2,813,589)
Contributions - Employee	-	1,216,494	(1,216,494)
Investment Income	-	17,226,917	(17,226,917)
Benefit Payments, including Refunds of Employee Contributions	(5,176,172)	(5,176,172)	-
Administrative Expense	-	(92,891)	92,891
Other (Net Transfer)	-	41	(41)
Net Changes	<u>4,658,276</u>	<u>15,987,978</u>	<u>(11,329,702)</u>
Balances at December 31, 2017	<u>\$ 125,931,199</u>	<u>\$ 120,989,468</u>	<u>\$ 4,941,731</u>

The changes in net pension liability above are the aggregated information of the Regular Plan and Sheriff's Law Enforcement Personnel Plan. Disaggregated information for balances at December 31, 2017 was not available.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.50%	Current Discount 7.50%	1% Increase 8.50%
Net Pension Liability (Asset)	<u>\$ 19,721,826</u>	<u>\$ 4,941,731</u>	<u>\$ (7,152,840)</u>

* The analysis above is the aggregated information of the Regular Plan and Sheriff's Law Enforcement Plan. Disaggregated information was not available.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 11 PENSION PLAN (CONTINUED)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2018, the County recognized pension expense of \$2,404,356. At November 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences Between Expected and Actual Experience	\$ 2,262,844	\$ (1,754,459)
Changes of Assumptions	731,237	(2,741,840)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(5,457,998)
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	2,994,081	(9,954,297)
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	2,450,878	-
Total Deferred Amounts Related to Pensions	\$ 5,444,959	\$ (9,954,297)

\$2,450,878 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2019.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31,</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
2018	\$ 1,694,496	\$ (1,950,557)
2019	750,968	(2,210,470)
2020	346,908	(3,490,628)
2021	201,709	(2,302,642)
2022	-	-
Thereafter	-	-
Total	\$ 2,994,081	\$ (9,954,297)

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 12 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

General Information about the OPEB Plan

Plan description. 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.

Benefits provided. The County provides limited health care coverage at the active employee rate to eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. This is in addition to any County provided subsidy as based on the employee bargaining group. Also, the County provides dental, vision, and life insurance 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. The County's Retiree Healthcare Program includes two employee groups: deputies and all other eligible employees.

Employees covered by benefit terms. At November 30, 2018, the following employees were covered by the benefit terms:

Active Employees Full Eligible	60
Active Employees Not Yet Eligible	294
Retired Plan Members	<u>28</u>
Total	<u><u>382</u></u>

Total OPEB Liability

The County's total OPEB liability of \$16,898,140 was measured as of November 30, 2018, and was determined by an actuarial valuation as of December 1, 2016.

Actuarial assumptions and other inputs. The total OPEB liability in the December 1, 2016 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability (Continued)

Salary Increases	2.50%
20-Year Tax-Exempt G.O. Bond Rate	4.22%
Healthcare Cost Trend Rates	16.90% decreasing to 5.00% after 11 years

The discount rate was based on the municipal bond rate.

Mortality rates were based on the IMRF and IMRF-SLEP 2016 Mortality Table.

The actuarial assumptions used in the December 1, 2016 valuation were based on the results of an actuarial experience study for the period December 1, 2016 through November 30, 2017.

Changes in the Total OPEB Liability

	<u>Amount</u>
Balance at November 30, 2017	\$ 18,059,702
Changes for the year:	
Service Cost	688,948
Interest	643,792
Changes in Assumptions or Other Inputs	(2,240,756)
Benefit Payments	<u>(253,546)</u>
Net Changes	<u>(1,161,562)</u>
Balance at November 30, 2018	<u><u>\$ 16,898,140</u></u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.59% in 2017 to 4.22% in 2018.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22%) or 1-percentage-point higher (5.22%) than the current discount rate:

	1% Decrease <u>(3.22%)</u>	Discount Rate <u>(4.22%)</u>	1% Increase <u>(5.22%)</u>
Total OPEB Liability	\$ 21,044,727	\$ 16,898,140	\$ 13,778,074

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes in the Total OPEB Liability (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease (Varies)</u>	<u>Healthcare Cost Trend Rates (Varies)</u>	<u>1% Increase (Varies)</u>
Total OPEB Liability	\$ 13,602,622	\$ 16,898,140	\$ 21,315,581

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2018, the County recognized OPEB expense of \$1,209,756. At November 30, 2018, the County reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>
<u>Deferred Amounts Related to OPEB</u>	
<i>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</i>	
Differences Between Expected and Actual Experience	\$ -
Changes of Assumptions	(2,117,772)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	<u>-</u>
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ (2,117,772)</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

<u>Year Ending November 30,</u>	<u>Deferred Inflows of Resources</u>
2019	\$ (122,984)
2020	(122,984)
2021	(122,984)
2022	(122,984)
2023	(122,984)
Thereafter	(1,502,852)
Total	<u>\$ (2,117,772)</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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, 2018, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$544,408. 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.

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 \$7,542,178 for the Health Insurance Fund and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 13 SELF-FUNDED INSURANCE (CONTINUED)

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2018 and 2017 were:

	Health Insurance Fund
Balance - November 30, 2016	\$ 411,295
Claims Incurred	4,506,285
Claims Paid	<u>(4,686,132)</u>
Balance - November 30, 2017	231,448
Claims Incurred	5,263,094
Claims Paid	<u>(4,950,134)</u>
Balance - November 30, 2018	<u><u>\$ 544,408</u></u>

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, 2018.

As of November 30, 2018, the building is being leased for monthly rental payments of between \$125 and \$2,600 and expires at various times through November 30, 2020. Total rental income for the year ended November 30, 2018 was \$104,820.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2019	\$ 55,930
2020	<u>20,570</u>
Total	<u><u>\$ 76,500</u></u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 15 COMMITMENTS AND CONTINGENCIES

Operating Lease

The County entered into a five-year noncancelable lease for the Health Department Dental Clinic. Monthly lease payments began on January 1, 2016.

The future minimum lease payments for the above lease is as follows:

<u>Year Ending November 30,</u>	<u>Amount</u>
2019	\$ 51,653
2020	51,653
2021	51,653
2022	4,304
Total	<u>\$ 159,263</u>

Commitment

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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
MAJOR FUNDS
YEAR ENDED NOVEMBER 30, 2018

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
Property Taxes	\$ 4,785,114	\$ 4,785,114	\$ 4,756,313
Sales Taxes	9,310,000	9,310,000	11,220,876
Illinois State Income Taxes	2,150,000	2,150,000	2,449,974
Personal Property Replacement Taxes	650,000	650,000	677,637
Other State Taxes	671,250	671,250	858,205
Salary and Expenditure Reimbursements	1,218,488	1,218,488	1,303,528
Governmental Grants	15,000	15,000	44,490
Licenses and Permits	703,550	703,550	797,679
Charges for Services	3,857,106	3,857,106	3,525,439
Fines and Forfeitures	672,000	672,000	468,252
Interest	78,100	78,100	280,915
Miscellaneous	489,700	489,700	664,366
Total Revenues	<u>24,600,308</u>	<u>24,600,308</u>	<u>27,047,674</u>
EXPENDITURES			
Judicial	7,634,695	7,634,695	6,753,243
Public Safety and Corrections	10,437,548	10,445,548	10,173,622
Community Development	292,713	285,713	285,582
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	10,995,381	10,994,381	8,496,455
Debt Service	1,145,000	1,145,000	25,141
Total Expenditures	<u>30,505,337</u>	<u>30,505,337</u>	<u>25,734,043</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,905,029)	(5,905,029)	1,313,631
OTHER FINANCING SOURCES (USES)			
Proceeds from Capital Lease Obligation	1,699,500	1,699,500	236,589
Proceeds from Issuance of Debt	-	-	1,474,555
Transfers In	-	-	197,088
Transfers Out	-	-	(16)
Total Other Financing Sources (Uses)	<u>1,699,500</u>	<u>1,699,500</u>	<u>1,908,216</u>
Net Change in Fund Balances	<u>\$ (4,205,529)</u>	<u>\$ (4,205,529)</u>	3,221,847
FUND BALANCE			
Beginning of Year			<u>18,795,018</u>
End of Year			<u>\$ 22,016,865</u>

**TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
MAJOR FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018**

County Highway Fund			County Health Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ 1,759,150	\$ 1,759,150	\$ 1,749,008	\$ 917,679	\$ 917,679	\$ 912,619
-	-	-	-	-	-
155,500	155,500	179,104	187,230	187,230	168,325
-	-	-	-	-	-
-	-	-	4,372,799	4,372,799	4,123,438
-	-	-	-	-	-
111,000	111,000	122,437	527,700	527,700	558,817
-	-	-	-	-	-
6,500	6,500	38,109	12,000	12,000	39,388
15,000	15,000	33,674	189,893	189,893	263,270
<u>2,047,150</u>	<u>2,047,150</u>	<u>2,122,332</u>	<u>6,207,301</u>	<u>6,207,301</u>	<u>6,065,857</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,548,512	2,548,512	1,942,717	-	-	-
-	-	-	6,153,251	6,153,251	5,963,368
-	-	-	-	-	-
-	-	29,164	37,000	37,000	21,639
<u>2,548,512</u>	<u>2,548,512</u>	<u>1,971,881</u>	<u>6,190,251</u>	<u>6,190,251</u>	<u>5,985,007</u>
(501,362)	(501,362)	150,451	17,050	17,050	80,850
-	-	-	-	-	-
-	-	-	-	-	-
70,000	70,000	35,294	-	-	-
-	-	-	-	-	-
<u>70,000</u>	<u>70,000</u>	<u>35,294</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (431,362)</u>	<u>\$ (431,362)</u>	185,745	<u>\$ 17,050</u>	<u>\$ 17,050</u>	80,850
		<u>2,236,003</u>			<u>3,270,464</u>
		<u>\$ 2,421,748</u>			<u>\$ 3,351,314</u>

TAZEWELL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
NOVEMBER 30, 2018

	<u>2018</u>	<u>2017</u>
Total OPEB Liability - Beginning	\$ 18,059,702	\$ 16,982,721
Service Cost	688,948	665,072
Interest on Total OPEB Liability	643,792	613,295
Changes in Assumptions	(2,240,756)	-
Benefit Payments and Refunds	<u>(253,546)</u>	<u>(201,386)</u>
Net Change in Total OPEB Liability	<u>(1,161,562)</u>	<u>1,076,981</u>
Total OPEB Liability - Ending	<u>\$ 16,898,140</u>	<u>\$ 18,059,702</u>
Covered-Employee Payroll	23,109,589	15,487,927
Total OPEB Liability as a Percentage of Covered-Employee Payroll	73.12%	116.61%

The discount rate increased from 3.59% to 4.22%. However, there were no additional changes in assumptions or benefit terms in the actuarial valuation.

No assets are accumulated in a trust to pay related benefits.

The County implemented GASB Statement No. 75 in fiscal year 2017, and the above table will be expanded to 10 years of information as the information becomes available.

TAZEWELL COUNTY, ILLINOIS
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
NOVEMBER 30, 2018

NOTE 1 BUDGETARY BASIS

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

There were no individual major funds with excesses of expenditures over budget.

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2018**

ASSETS	Special Revenue				
	Township Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
Cash	\$ 1,117,737	\$ 2,212,060	\$ 1,416,376	\$ 4,038,082	\$ 2,343,821
Investments	-	-	2,639,804	-	226,368
Receivables:					
Property Taxes	-	790,890	-	785,169	652,608
State of Illinois:					
Motor Fuel Tax Allotments	91,144	-	198,389	-	-
Grants	-	-	-	104,728	-
Other	-	-	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$43,000	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	84,014	-	-	50,915	396
Total Assets	<u>\$ 1,292,895</u>	<u>\$ 3,002,950</u>	<u>\$ 4,254,569</u>	<u>\$ 4,978,894</u>	<u>\$ 3,223,193</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)					
Accounts Payable	\$ 29,258	\$ -	\$ 52,490	\$ 560,515	\$ 79,627
Accrued Payroll and Related Costs	-	-	2,776	-	-
Due to Other Funds	-	3,569	84,023	-	95
Unearned Revenue	-	-	-	-	-
Total Liabilities	29,258	3,569	139,289	560,515	79,722
Deferred Inflows of Resources:					
Subsequent Year's Property Taxes	-	790,890	-	785,169	652,608
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	790,890	-	785,169	652,608
Fund Balance (Deficit):					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	579,753	-	-	486,843	1,129,917
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	2,208,491	-	-	-
Assigned to:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	683,884	-	4,115,280	3,146,367	1,360,946
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	<u>1,263,637</u>	<u>2,208,491</u>	<u>4,115,280</u>	<u>3,633,210</u>	<u>2,490,863</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 1,292,895</u>	<u>\$ 3,002,950</u>	<u>\$ 4,254,569</u>	<u>\$ 4,978,894</u>	<u>\$ 3,223,193</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2018**

Special Revenue							
Township Bridge Fund	Social Security Fund	Animal Control Fund	Tort Judgment Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ 190,297	\$ 1,443,167	\$ 728,150	\$ 1,108,015	\$ 208,165	\$ 220,470	\$ 80,689	\$ 788,498
-	-	-	125,775	-	-	-	-
-	1,056,152	-	1,669,688	548,955	209,039	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,658	92,635
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	-	-
<u>\$ 190,297</u>	<u>\$ 2,499,319</u>	<u>\$ 729,474</u>	<u>\$ 2,903,478</u>	<u>\$ 757,120</u>	<u>\$ 429,509</u>	<u>\$ 92,397</u>	<u>\$ 881,133</u>
\$ -	\$ -	\$ 16,153	\$ 32,612	\$ 180,000	\$ 2,479	\$ 2,978	\$ 20,929
-	27,516	6,477	-	-	1,000	-	4,278
52,684	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>52,684</u>	<u>27,516</u>	<u>22,630</u>	<u>32,612</u>	<u>180,000</u>	<u>3,479</u>	<u>2,978</u>	<u>25,207</u>
-	1,056,152	-	1,669,688	548,955	209,039	-	-
-	-	-	-	-	-	-	-
-	1,056,152	-	1,669,688	548,955	209,039	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	17,329	626,071
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,079	-	-	-	-	-	-	-
-	-	165,045	-	28,165	66,988	-	-
-	-	-	546,724	-	-	-	-
-	1,415,651	-	-	-	-	-	-
-	-	-	-	-	-	72,040	229,855
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
121,534	-	-	-	-	-	-	-
-	-	540,475	-	-	150,003	-	-
-	-	-	654,454	-	-	-	-
-	-	-	-	-	-	-	-
<u>137,613</u>	<u>1,415,651</u>	<u>706,844</u>	<u>1,201,178</u>	<u>28,165</u>	<u>216,991</u>	<u>89,419</u>	<u>855,926</u>
<u>\$ 190,297</u>	<u>\$ 2,499,319</u>	<u>\$ 729,474</u>	<u>\$ 2,903,478</u>	<u>\$ 757,120</u>	<u>\$ 429,509</u>	<u>\$ 92,397</u>	<u>\$ 881,133</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2018**

ASSETS	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
Cash	\$ 716,873	\$ 404,742	\$ 71,965	\$ 71,720	\$ 1,684,849
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Motor Fuel Tax Allotments	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	8,648	-	68,764
Notes Receivable, Net of Allowance for Doubtful Accounts of \$43,000	193,479	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	<u>\$ 910,352</u>	<u>\$ 404,742</u>	<u>\$ 80,613</u>	<u>\$ 71,720</u>	<u>\$ 1,753,613</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)					
Accounts Payable	\$ -	\$ 46	\$ 35	\$ -	\$ 184,646
Accrued Payroll and Related Costs	-	364	555	-	2,005
Due to Other Funds	-	-	-	-	60,472
Unearned Revenue	-	-	235	-	-
Total Liabilities	-	410	825	-	247,123
Deferred Inflows of Resources:					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	187,500	-	-	-	-
Total Deferred Inflows of Resources	187,500	-	-	-	-
Fund Balance (Deficit):					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	361,594	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	293,243
General Governmental Services	-	395,593	-	421	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	79,788	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	361,258	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	1,213,247
General Governmental Services	-	8,739	-	71,299	-
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	<u>722,852</u>	<u>404,332</u>	<u>79,788</u>	<u>71,720</u>	<u>1,506,490</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 910,352</u>	<u>\$ 404,742</u>	<u>\$ 80,613</u>	<u>\$ 71,720</u>	<u>\$ 1,753,613</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2018**

Special Revenue					
Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund	GIS Fund
\$ -	\$ 739,898	\$ 65,164	\$ 69,704	\$ -	\$ 323,311
-	-	-	-	-	-
-	-	-	-	-	-
260,014	-	-	24,714	3,937	-
-	93,053	26,565	-	-	-
-	-	-	-	-	-
-	-	-	600	-	-
-	-	-	-	-	-
<u>\$ 260,014</u>	<u>\$ 832,951</u>	<u>\$ 91,729</u>	<u>\$ 95,018</u>	<u>\$ 3,937</u>	<u>\$ 323,311</u>
\$ 176,083	\$ 15,818	\$ 15,453	\$ 5,813	\$ -	\$ 10,185
-	4,333	-	2,628	1,159	3,895
83,899	-	-	-	17,669	-
-	-	-	2,748	-	-
<u>259,982</u>	<u>20,151</u>	<u>15,453</u>	<u>11,189</u>	<u>18,828</u>	<u>14,080</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	600	-	-
-	633,806	-	-	-	-
-	-	74,679	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	143,898
-	-	-	-	-	-
-	178,994	-	-	-	-
-	-	1,597	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
32	-	-	83,229	-	-
-	-	-	-	-	165,333
-	-	-	-	(14,891)	-
<u>32</u>	<u>812,800</u>	<u>76,276</u>	<u>83,829</u>	<u>(14,891)</u>	<u>309,231</u>
<u>\$ 260,014</u>	<u>\$ 832,951</u>	<u>\$ 91,729</u>	<u>\$ 95,018</u>	<u>\$ 3,937</u>	<u>\$ 323,311</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2018**

ASSETS	Special Revenue			
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund
	Fund	Fund	Fund	Fund
Cash	\$ 40,969	\$ 340,070	\$ 145,256	\$ 150,954
Investments	-	-	-	-
Receivables:				
Property Taxes	-	-	-	-
State of Illinois:				
Motor Fuel Tax Allotments	-	-	-	-
Grants	-	-	-	-
Other	-	26,814	8,759	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$43,000	-	-	-	-
Prepaid Expenses	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ 40,969	\$ 366,884	\$ 154,015	\$ 150,954
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)				
Accounts Payable	\$ 354	\$ -	\$ 88	\$ -
Accrued Payroll and Related Costs	987	-	1,277	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	1,341	-	1,365	-
Deferred Inflows of Resources:				
Subsequent Year's Property Taxes	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balance (Deficit):				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Judicial	-	-	144,105	-
Public Safety and Corrections	-	171,230	-	-
Community Development	-	-	-	-
Highways	-	-	-	-
Health and Welfare	-	-	-	-
General Governmental Services	33,921	-	-	97,562
Retirement	-	-	-	-
Assigned to:				
Judicial	-	-	8,545	-
Public Safety and Corrections	-	195,654	-	-
Community Development	-	-	-	-
Highways	-	-	-	-
Health and Welfare	-	-	-	-
General Governmental Services	5,707	-	-	53,392
Unassigned	-	-	-	-
Total Fund Balance (Deficit)	39,628	366,884	152,650	150,954
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 40,969	\$ 366,884	\$ 154,015	\$ 150,954

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2018**

Special Revenue						
State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ 78,424	\$ 47,518	\$ 5,609	\$ 395,343	\$ 488,385	\$ 71,973	\$ 21,808,254
-	-	-	-	425,534	-	3,417,481
-	-	-	438,304	-	-	6,150,805
-	-	-	-	-	-	289,533
-	-	-	-	-	-	393,393
2,813	3,724	590	-	-	-	344,023
-	-	-	-	-	-	193,479
-	-	-	-	-	-	1,974
-	-	-	-	-	-	135,325
<u>\$ 81,237</u>	<u>\$ 51,242</u>	<u>\$ 6,199</u>	<u>\$ 833,647</u>	<u>\$ 913,919</u>	<u>\$ 71,973</u>	<u>\$ 32,734,267</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,385,562
-	-	-	-	-	-	59,250
-	-	-	-	91,590	-	394,001
-	-	-	-	-	-	2,983
-	-	-	-	91,590	-	1,841,796
-	-	-	438,304	-	-	6,150,805
-	-	-	-	-	-	187,500
-	-	-	438,304	-	-	6,338,305
-	-	-	-	-	-	1,974
-	50,210	-	-	-	-	1,471,521
-	-	6,091	-	-	71,973	323,973
-	-	-	-	-	-	361,594
-	-	-	393,510	-	-	2,606,102
-	-	-	-	-	-	553,441
79,706	-	-	-	113,336	-	1,411,161
-	-	-	-	-	-	3,624,142
-	1,032	-	-	-	-	570,254
-	-	108	-	-	-	197,359
-	-	-	-	-	-	361,258
-	-	-	-	-	-	9,428,011
-	-	-	-	-	-	1,986,986
1,531	-	-	1,833	708,993	-	1,671,281
-	-	-	-	-	-	(14,891)
<u>81,237</u>	<u>51,242</u>	<u>6,199</u>	<u>395,343</u>	<u>822,329</u>	<u>71,973</u>	<u>24,554,166</u>
<u>\$ 81,237</u>	<u>\$ 51,242</u>	<u>\$ 6,199</u>	<u>\$ 833,647</u>	<u>\$ 913,919</u>	<u>\$ 71,973</u>	<u>\$ 32,734,267</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (DEFICIT)
NOVEMBER 30, 2018**

	Special Revenue				
	Township Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
REVENUES					
Taxes - Property Taxes	\$ -	\$ 1,239,501	\$ -	\$ 788,752	\$ 655,876
Taxes - Public Safety Sales Taxes	-	1,174,201	-	-	-
Intergovernmental	1,035,412	136,866	2,419,443	79,838	15,416
Loan Repayment	-	-	-	-	-
Charges for Services	-	-	67,643	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	16,784	-	68,176	14,311	33,556
Miscellaneous	17,942	-	-	-	-
Total Revenues	<u>1,070,138</u>	<u>2,550,568</u>	<u>2,555,262</u>	<u>882,901</u>	<u>704,848</u>
EXPENDITURES					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	883,019	-	2,301,775	423,988	556,952
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	2,347,068	-	-	-
Capital Outlay	-	-	138,375	15,589	39,929
Debt Service:					
Interest	-	-	-	-	-
Total Expenditures	<u>883,019</u>	<u>2,347,068</u>	<u>2,440,150</u>	<u>439,577</u>	<u>596,881</u>
Excess (Deficiency) of Revenues Over Expenditures	187,119	203,500	115,112	443,324	107,967
OTHER FINANCING SOURCES (USES)					
Proceeds from Issuance of Debt	-	-	-	-	-
Transfers In	-	-	-	104,002	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>104,002</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	187,119	203,500	115,112	547,326	107,967
FUND BALANCE (DEFICIT)					
Beginning of Year	<u>1,076,518</u>	<u>2,004,991</u>	<u>4,000,168</u>	<u>3,085,884</u>	<u>2,382,896</u>
End of Year	<u>\$ 1,263,637</u>	<u>\$ 2,208,491</u>	<u>\$ 4,115,280</u>	<u>\$ 3,633,210</u>	<u>\$ 2,490,863</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)
NOVEMBER 30, 2018**

Special Revenue							
Township Bridge Fund	Social Security Fund	Animal Control Fund	Tort Judgment Fund	Persons with Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ -	\$ 1,126,484	\$ -	\$ 1,483,269	\$ 551,336	\$ 210,416	\$ -	\$ -
-	593,669	-	-	-	-	-	-
-	-	-	-	-	-	-	-
500,581	-	607,082	-	-	-	54,288	457,306
-	-	13,275	-	-	-	-	-
144	-	5,745	3,563	-	-	-	13,977
-	-	2,616	-	-	65	-	-
<u>500,725</u>	<u>1,720,153</u>	<u>628,718</u>	<u>1,486,832</u>	<u>551,336</u>	<u>210,481</u>	<u>54,288</u>	<u>471,283</u>
-	-	-	-	-	-	36,959	234,365
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
443,415	-	-	-	-	-	-	-
-	-	557,408	-	542,100	175,870	-	-
-	-	-	936,545	-	-	-	-
-	1,499,254	-	-	-	-	-	-
-	-	19,120	-	-	-	-	497,948
-	-	-	-	-	-	-	-
<u>443,415</u>	<u>1,499,254</u>	<u>576,528</u>	<u>936,545</u>	<u>542,100</u>	<u>175,870</u>	<u>36,959</u>	<u>732,313</u>
57,310	220,899	52,190	550,287	9,236	34,611	17,329	(261,030)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(139,296)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(139,296)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(81,986)	220,899	52,190	550,287	9,236	34,611	17,329	(261,030)
<u>219,599</u>	<u>1,194,752</u>	<u>654,654</u>	<u>650,891</u>	<u>18,929</u>	<u>182,380</u>	<u>72,090</u>	<u>1,116,956</u>
<u>\$ 137,613</u>	<u>\$ 1,415,651</u>	<u>\$ 706,844</u>	<u>\$ 1,201,178</u>	<u>\$ 28,165</u>	<u>\$ 216,991</u>	<u>\$ 89,419</u>	<u>\$ 855,926</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)
NOVEMBER 30, 2018**

	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
REVENUES					
Taxes - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	10,034	-	-
Loan Repayment	53,514	-	-	-	-
Charges for Services	-	152,883	20,094	13,950	414,781
Fines and Forfeitures	-	-	-	-	-
Interest	19,594	5,201	1,008	921	29,764
Miscellaneous	-	-	-	-	-
Total Revenues	<u>73,108</u>	<u>158,084</u>	<u>31,136</u>	<u>14,871</u>	<u>444,545</u>
EXPENDITURES					
Current:					
Judicial	-	-	62,005	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	(300)	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	440,005
General Governmental Services	-	101,829	-	13,529	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Interest	-	-	-	-	-
Total Expenditures	<u>(300)</u>	<u>101,829</u>	<u>62,005</u>	<u>13,529</u>	<u>440,005</u>
Excess (Deficiency) of Revenues Over Expenditures	73,408	56,255	(30,869)	1,342	4,540
OTHER FINANCING SOURCES (USES)					
Proceeds from Issuance of Debt	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(29,764)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,764)</u>
Net Change in Fund Balances (Deficits)	73,408	56,255	(30,869)	1,342	(25,224)
FUND BALANCE (DEFICIT)					
Beginning of Year	<u>649,444</u>	<u>348,077</u>	<u>110,657</u>	<u>70,378</u>	<u>1,531,714</u>
End of Year	<u>\$ 722,852</u>	<u>\$ 404,332</u>	<u>\$ 79,788</u>	<u>\$ 71,720</u>	<u>\$ 1,506,490</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)
NOVEMBER 30, 2018**

Special Revenue				
Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
663,982	-	-	170,856	21,016
-	-	-	-	-
-	457,503	48,023	-	-
-	-	-	-	-
1	13,292	884	1,053	-
-	-	-	32,704	-
<u>663,983</u>	<u>470,795</u>	<u>48,907</u>	<u>204,613</u>	<u>21,016</u>
-	261,652	-	-	-
-	-	19,007	-	22,189
-	-	-	-	-
-	-	-	-	-
663,982	-	-	268,288	-
-	-	-	-	-
-	-	-	-	-
-	474,997	15,116	-	-
-	-	-	-	-
<u>663,982</u>	<u>736,649</u>	<u>34,123</u>	<u>268,288</u>	<u>22,189</u>
1	(265,854)	14,784	(63,675)	(1,173)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1</u>	<u>(265,854)</u>	<u>14,784</u>	<u>(63,675)</u>	<u>(1,173)</u>
31	1,078,654	61,492	147,504	(13,718)
<u>\$ 32</u>	<u>\$ 812,800</u>	<u>\$ 76,276</u>	<u>\$ 83,829</u>	<u>\$ (14,891)</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)
NOVEMBER 30, 2018**

	Special Revenue					
	GIS Fund	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
REVENUES						
Taxes - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Loan Repayment	-	-	-	-	-	-
Charges for Services	259,715	22,877	-	62,988	29,929	20,729
Fines and Forfeitures	-	-	36,569	-	-	-
Interest	4,221	537	4,495	3,288	1,932	876
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>263,936</u>	<u>23,414</u>	<u>41,064</u>	<u>66,276</u>	<u>31,861</u>	<u>21,605</u>
EXPENDITURES						
Current:						
Judicial	-	-	-	76,380	-	-
Public Safety and Corrections	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Highways	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
General Governmental Services	261,302	23,004	-	-	16,057	-
Retirement	-	-	-	-	-	-
Capital Outlay	5,760	-	-	-	-	-
Debt Service:						
Interest	-	-	-	-	-	-
Total Expenditures	<u>267,062</u>	<u>23,004</u>	<u>-</u>	<u>76,380</u>	<u>16,057</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,126)	410	41,064	(10,104)	15,804	21,605
OTHER FINANCING SOURCES (USES)						
Proceeds from Issuance of Debt	-	-	-	-	-	-
Transfers In	-	16	-	-	-	-
Transfers Out	-	-	-	(151,170)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>16</u>	<u>-</u>	<u>(151,170)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	(3,126)	426	41,064	(161,274)	15,804	21,605
FUND BALANCE (DEFICIT)						
Beginning of Year	<u>312,357</u>	<u>39,202</u>	<u>325,820</u>	<u>313,924</u>	<u>135,150</u>	<u>59,632</u>
End of Year	<u>\$ 309,231</u>	<u>\$ 39,628</u>	<u>\$ 366,884</u>	<u>\$ 152,650</u>	<u>\$ 150,954</u>	<u>\$ 81,237</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)
NOVEMBER 30, 2018**

Special Revenue					
Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ -	\$ -	\$ 425,128	\$ -	\$ -	\$ 6,480,762
-	-	-	-	-	1,767,870
-	-	-	-	-	4,552,863
-	-	-	-	-	53,514
14,820	1,694	-	-	143,671	3,350,557
-	-	-	27,900	-	77,744
647	69	1,833	1,603	-	247,475
-	-	-	-	-	53,327
<u>15,467</u>	<u>1,763</u>	<u>426,961</u>	<u>29,503</u>	<u>143,671</u>	<u>16,584,112</u>
7,931	-	-	-	-	679,292
-	-	-	-	101,253	142,449
-	-	-	-	-	(300)
-	-	2,810,908	-	-	7,420,057
-	-	-	-	-	2,647,653
-	-	-	-	-	1,352,266
-	-	-	-	-	3,846,322
-	-	-	-	-	1,206,834
-	-	31,618	-	-	31,618
<u>7,931</u>	<u>-</u>	<u>2,842,526</u>	<u>-</u>	<u>101,253</u>	<u>17,326,191</u>
7,536	1,763	(2,415,565)	29,503	42,418	(742,079)
-	-	2,810,908	-	-	2,810,908
-	-	-	-	-	104,018
-	-	-	(16,154)	-	(336,384)
<u>-</u>	<u>-</u>	<u>2,810,908</u>	<u>(16,154)</u>	<u>-</u>	<u>2,578,542</u>
7,536	1,763	395,343	13,349	42,418	1,836,463
<u>43,706</u>	<u>4,436</u>	<u>-</u>	<u>808,980</u>	<u>29,555</u>	<u>22,717,703</u>
<u>\$ 51,242</u>	<u>\$ 6,199</u>	<u>\$ 395,343</u>	<u>\$ 822,329</u>	<u>\$ 71,973</u>	<u>\$ 24,554,166</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET – BY ACCOUNT
NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2017**

	General Account	Working Cash Account	Total	
			2018	2017
ASSETS				
Cash and Cash Equivalents	\$ 14,746,087	\$ 238,178	\$ 14,984,265	\$ 12,861,760
Investments	3,235,407	226,227	3,461,634	3,432,912
Receivables:				
Property Taxes	5,483,686	-	5,483,686	4,737,263
State of Illinois:				
Sales Taxes	3,216,772	-	3,216,772	3,130,656
Income Taxes	145,687	-	145,687	133,609
Video Gaming Taxes	12,383	-	12,383	5,543
Personal Property Replacement Taxes	45,815	-	45,815	41,979
Use Taxes	195,164	-	195,164	163,992
Miscellaneous	126,381	-	126,381	127,871
Reimbursements	419,107	-	419,107	680,560
Other	482,397	-	482,397	-
Total Receivables	10,127,392	-	10,127,392	9,021,473
Prepaid Expenses	44,043	-	44,043	126,080
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	265,482	-	265,482	132,597
Due from (to) Other General Fund Accounts	13,648	(13,648)	-	-
Total Assets	<u>\$ 28,476,706</u>	<u>\$ 450,757</u>	<u>\$ 28,927,463</u>	<u>\$ 25,619,469</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 582,035	\$ -	\$ 582,035	\$ 531,174
Accrued Payroll and Related Costs	345,866	-	345,866	890,347
Due to Others - Deferred Prosecution	20,222	-	20,222	20,372
Due to Others - Veteran Memorial	4,008	-	4,008	6,501
Trust Funds Due Others	473,094	-	473,094	583,081
Total Liabilities	1,425,225	-	1,425,225	2,031,475
DEFERRED INFLOWS OF RESOURCES				
Subsequent Year's Property Taxes	5,483,686	-	5,483,686	4,737,263
Unavailable Revenue	1,687	-	1,687	55,713
Total Deferred Inflows of Resources	5,485,373	-	5,485,373	4,792,976
FUND BALANCE				
Nonspendable:				
Prepays	44,043	-	44,043	126,080
Committed to:				
Public Safety and Corrections	528,795	-	528,795	509,869
Assigned to:				
Judicial	436,887	-	436,887	522,142
Public Safety and Corrections	90,019	-	90,019	60,451
Working Cash	-	450,757	450,757	450,757
Unassigned	20,466,364	-	20,466,364	17,125,719
Total Fund Balance	21,566,108	450,757	22,016,865	18,795,018
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,476,706</u>	<u>\$ 450,757</u>	<u>\$ 28,927,463</u>	<u>\$ 25,619,469</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BY ACCOUNT
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	General Account	Working Cash Account	Total	
			2018	2017
REVENUES				
Property Taxes	\$ 4,756,313	\$ -	\$ 4,756,313	\$ 4,173,075
Sales Tax/Retailers' Occupation Taxes	11,220,876	-	11,220,876	10,367,588
Intergovernmental	5,333,834	-	5,333,834	4,979,219
Licenses and Permits	797,679	-	797,679	754,415
Charges for Services	3,525,439	-	3,525,439	3,554,293
Fines and Forfeitures	468,252	-	468,252	478,315
Interest	275,099	5,816	280,915	133,270
Miscellaneous Revenue	664,366	-	664,366	512,097
Total Revenues	<u>27,041,858</u>	<u>5,816</u>	<u>27,047,674</u>	<u>24,952,272</u>
EXPENDITURES				
Current:				
Judicial	6,697,732	-	6,697,732	6,863,808
Public Safety and Corrections	9,715,748	-	9,715,748	9,682,087
Community Development	285,582	-	285,582	281,161
General Governmental Services	7,318,062	-	7,318,062	7,294,619
Capital Outlay	1,691,778	-	1,691,778	947,769
Debt Service:				
Principal	17,297	-	17,297	30,065
Interest	7,844	-	7,844	301
Total Expenditures	<u>25,734,043</u>	<u>-</u>	<u>25,734,043</u>	<u>25,099,810</u>
Excess (Deficiency) of Revenues Over Expenditures	1,307,815	5,816	1,313,631	(147,538)
OTHER FINANCING SOURCES (USES)				
Proceeds from Capital Lease Obligation	236,589	-	236,589	-
Proceeds from Issuance of Debt	1,474,555	-	1,474,555	-
Transfers In	197,088	-	197,088	22,032
Transfers Out	(16)	-	(16)	-
Transfers from (to) Other General Fund Accounts	5,816	(5,816)	-	-
Total Other Financing Sources (Uses)	<u>1,914,032</u>	<u>(5,816)</u>	<u>1,908,216</u>	<u>22,032</u>
CHANGE IN FUND BALANCES	3,221,847	-	3,221,847	(125,506)
FUND BALANCE				
Beginning of Year	<u>18,344,261</u>	<u>450,757</u>	<u>18,795,018</u>	<u>18,920,524</u>
End of Year	<u>\$ 21,566,108</u>	<u>\$ 450,757</u>	<u>\$ 22,016,865</u>	<u>\$ 18,795,018</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes:				
Property Taxes	\$ 4,785,114	\$ 4,785,114	\$ 4,756,313	\$ 4,173,075
Sales Tax	4,200,000	4,200,000	4,809,098	4,627,314
Retailers' Occupation Tax	510,000	510,000	964,879	663,091
Public Safety Sales Tax	4,600,000	4,600,000	5,446,899	5,077,183
Total Taxes	<u>14,095,114</u>	<u>14,095,114</u>	<u>15,977,189</u>	<u>14,540,663</u>
Intergovernmental Revenues:				
Illinois State Income Tax	2,150,000	2,150,000	2,449,974	2,278,810
Personal Property Replacement Tax	650,000	650,000	677,637	743,432
Local Use Tax	550,000	550,000	738,178	653,342
Video Gaming Tax	121,250	121,250	120,027	112,762
Salary Reimbursements:				
State's Attorney	152,000	152,000	153,404	151,877
Drug Attorney	30,000	30,000	28,200	28,200
Director of Court Services	516,333	516,333	548,463	538,884
Probation Officers	277,915	277,915	279,475	287,675
Supervisor of Assessments	37,000	37,000	52,910	44,266
Public Defender	100,000	100,000	99,895	99,895
Expenditure Reimbursements:				
Administrative Adjudication	-	-	3,842	4,259
Juvenile Placement Reimbursement	1,500	1,500	-	-
Illinois Emergency Services and Disaster Agency	45,000	45,000	112,024	19,387
Election Polling Place, Judges, and Miscellaneous Reimbursements	43,740	43,740	25,315	16,430
Hazardous Materials Emergency Preparedness	15,000	15,000	-	-
Governmental Grants:				
Intake Fee	15,000	15,000	-	-
HAVA Grant	-	-	44,490	-
Total Intergovernmental Revenues	<u>4,704,738</u>	<u>4,704,738</u>	<u>5,333,834</u>	<u>4,979,219</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Licenses and Permits:				
Liquor Licenses	\$ 20,000	\$ 20,000	\$ 16,825	\$ 20,650
Building and Zoning Permits	109,300	109,300	106,928	114,948
Marriage Licenses	44,250	44,250	42,233	29,588
Host Fees	530,000	530,000	631,693	589,229
Total Licenses and Permits	<u>703,550</u>	<u>703,550</u>	<u>797,679</u>	<u>754,415</u>
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	200,000	200,000	313,401	259,666
Recording Fees	509,000	509,000	429,683	501,335
Certified Copies and Federal Liens	600	600	128	1,096
Circuit Clerk:				
Case Costs and Fees	1,245,000	1,245,000	983,159	1,163,569
Court Systems	95,000	95,000	69,229	76,950
Miscellaneous	113,900	113,900	123,594	95,007
County Clerk:				
Certificates, Recording, and Copy Fees	204,656	204,656	197,060	177,475
County Sheriff:				
Case Fees	70,000	70,000	72,399	63,678
Protection Fund	275,000	275,000	236,827	246,927
Imprisonment Fee	35,000	35,000	18,926	18,065
Bond Fees	62,000	62,000	52,549	44,084
Jail Rental	385,000	385,000	390,961	280,688
Other	265,850	265,850	219,355	203,291
County Treasurer:				
Interest, Penalties, and Costs	340,000	340,000	378,278	363,936
Deferred Prosecution	48,000	48,000	36,574	52,587
Court Services	8,100	8,100	2,896	5,939
Total Charges for Services	<u>3,857,106</u>	<u>3,857,106</u>	<u>3,525,439</u>	<u>3,554,293</u>
Fines and Forfeitures	672,000	672,000	468,252	478,315
Interest	78,100	78,100	275,099	130,822

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Miscellaneous:				
County Farm	\$ 40,000	\$ 40,000	\$ 51,280	\$ 52,102
Franchise Fees	185,000	185,000	174,171	189,652
Rent	100,000	100,000	104,820	99,621
Copy Fees	55,900	55,900	38,511	54,206
Other	108,800	108,800	295,584	116,516
Total Miscellaneous	<u>489,700</u>	<u>489,700</u>	<u>664,366</u>	<u>512,097</u>
Total Revenues	24,600,308	24,600,308	27,041,858	24,949,824
EXPENDITURES				
General Governmental Services -				
County Board:				
Board Chairman	27,277	27,277	27,277	26,483
Liquor Commissioner	2,549	2,549	1,874	2,499
Director of Administrative Services	136,961	136,961	136,886	133,347
Clerk Hire	41,271	41,271	41,225	37,670
Overtime	750	750	-	262
Board Members - Committee Work	32,800	32,800	20,100	20,760
Board Members - Board Meetings	50,400	50,400	50,460	50,620
Office Supplies	300	360	399	157
Technology Equipment	7,600	7,600	7,590	-
Dues and Subscriptions	13,500	13,500	10,050	15,013
Mileage	12,000	12,000	8,686	8,078
Board Chairman Travel	7,000	7,000	3,271	4,270
Administrator Travel	2,500	2,440	533	3,325
Total County Board	<u>334,908</u>	<u>334,908</u>	<u>308,351</u>	<u>302,484</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Circuit Clerk:				
Clerk Hire	\$ 804,611	\$ 804,611	\$ 759,042	\$ 913,355
County Officer	90,342	90,342	90,342	87,711
Overtime	-	-	1,599	1,789
Office Supplies	950	950	-	305
Books and Records	1,000	1,000	723	233
Dues and Subscriptions	525	525	490	525
Special Audit	7,900	7,900	7,900	7,600
Miscellaneous Equipment	950	950	-	448
Total Circuit Clerk	906,278	906,278	860,096	1,011,966
Judicial - Public Defender:				
Public Defender - Salary	149,857	149,857	151,247	149,857
Assistant Public Defenders - Salaries	713,583	716,583	702,158	694,484
Clerk Hire	28,832	28,832	34,743	31,259
Office Supplies	530	530	-	64
Dues and Subscriptions	1,500	1,500	1,090	1,478
Books and Records	400	400	292	210
Investigator Services	1,050	-	-	250
Mileage	250	250	178	123
Education and Training	2,500	1,400	340	1,835
Assistant Public Defender - Office	32,000	31,150	30,180	31,300
Total Public Defender	930,502	930,502	920,228	910,860
Judicial - State's Attorney:				
State's Attorney - Salary	166,508	166,508	168,052	166,508
Assistant State's Attorneys - Salaries	1,321,339	1,321,339	1,163,919	1,155,770
Investigators	138,412	138,412	105,023	99,673
Victim Witness Coordinator	233,648	233,648	184,948	222,348
Legal Secretaries	53,310	53,310	51,949	51,185
Clerical	70,339	70,339	70,042	67,420
Part-Time Help	5,000	5,000	1,108	141
Overtime	1,500	1,500	417	497
Office Supplies	4,400	10,400	3,986	643
Books and Records	13,500	13,500	10,341	9,533

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney (Continued):				
Dues and Insurance	\$ 8,500	\$ 8,500	\$ 5,888	\$ 9,483
Contractual Services	4,200	(3,300)	-	559
Leads/Secretary of State	2,000	2,000	295	-
State Appellate Prosecutor Service	165,000	155,000	86,656	108,340
Court Reporter Fees	15,000	25,000	23,025	14,843
Witness Fees	5,000	6,500	6,291	909
Mileage	1,000	1,000	335	-
Extradition	4,000	4,000	2,913	1,670
Publication of Legal Notices	5,000	5,000	1,497	7,549
Vehicle Maintenance	1,000	1,000	885	1,423
Equipment Maintenance	1,000	1,000	(20)	750
Travel	1,000	1,000	46	125
Miscellaneous Equipment	2,000	2,000	838	340
Total State's Attorney	2,222,656	2,222,656	1,888,434	1,919,709
Judicial - Jury Commission:				
Chief Clerk	65,310	65,310	7,194	64,751
Jury Commissioners	3,900	3,900	4,260	1,980
Part-Time Help	22,725	22,725	14,480	21,073
Jurors' Fees	50,000	50,000	33,819	30,516
Office Supplies	6,300	6,300	346	5,955
Mileage	54,000	54,000	42,590	38,671
Jurors' Parking	1,500	1,500	-	-
Equipment Maintenance	1,000	1,000	648	648
Equipment	27,000	27,000	13,326	-
Total Jury Commission	231,735	231,735	116,663	163,594
General Governmental Services -				
County Audit:				
External Audit Fee	82,650	82,650	81,950	80,625
Single Audit	2,000	2,000	3,691	2,000
Consultant	6,000	6,000	12,950	553
Total County Audit	90,650	90,650	98,591	83,178

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Auditor:				
Auditor - Salary	\$ 51,500	\$ 51,500	\$ 51,500	\$ 50,000
Part-Time Help	15,000	15,000	3,364	1,719
Office Supplies	500	500	219	83
Dues and Subscriptions	850	850	1,166	820
Mileage	100	500	490	-
Consultant	600	200	-	-
Equipment	100	100	-	-
Total Auditor	<u>68,650</u>	<u>68,650</u>	<u>56,739</u>	<u>52,622</u>
General Governmental Services -				
County Clerk:				
Department Head - Salary	83,707	83,707	83,707	80,488
Elections Supervisor	151,500	151,500	153,864	172,811
Clerk Hire	398,899	381,399	370,224	353,850
Part-Time Help	15,000	25,000	18,072	4,788
Election Judges	148,500	148,500	116,675	48,025
Overtime	15,000	22,500	12,269	6,677
Office Supplies	1,000	3,000	2,202	1,464
Books and Records	-	-	-	219
Election Supplies	325,000	323,000	253,581	237,287
Dues and Subscriptions	500	500	-	405
Computer Service	44,490	44,490	44,490	44,490
Mileage	6,000	6,000	6,075	2,272
Printing	26,500	26,500	18,871	25,074
Elections Equipment Maintenance	-	-	-	17,000
Equipment Maintenance	975	975	975	975
Equipment	670,000	670,000	664,693	50,000
Total County Clerk	<u>1,887,071</u>	<u>1,887,071</u>	<u>1,745,698</u>	<u>1,045,825</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department Head - Salary	\$ 82,157	\$ 82,157	\$ 82,157	\$ 78,997
Management/Professional	113,035	113,035	113,034	110,002
Clerk Hire	137,728	129,728	112,481	137,581
Part-Time Help	15,000	23,000	22,937	10,929
Overtime	2,065	2,065	2,375	676
Office Supplies	1,066	1,066	555	871
Dues and Subscriptions	700	700	698	500
Publication of Legal Notices	6,206	6,206	701	2,872
Office Equipment and Maintenance	7,800	7,800	9,507	6,965
Equipment	2,223	2,223	1,541	-
Total County Treasurer and Tax				
Extension and Collection	367,980	367,980	345,986	349,393
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department Head	72,771	72,771	74,174	71,041
Deputy Assessor	35,344	35,344	37,793	35,352
Chief Clerk	55,949	55,949	56,151	81,180
Clerk Hire	82,822	82,822	81,403	74,388
Part-Time Help	50,400	50,400	26,892	23,764
Overtime	500	500	-	-
Office Supplies	700	1,200	1,027	691
Gasoline	525	25	-	105
Dues and Subscriptions	485	985	423	258
Mileage	875	375	224	513
Publication of Legal Notices	26,810	26,810	19,658	18,872
Vehicle Maintenance	-	-	-	109
Equipment	525	525	278	246
Total Supervisor of Assessments				
and Assessment Maps	327,706	327,706	298,023	306,519

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Board of Review:				
Board of Review Members	\$ 85,177	\$ 85,177	\$ 85,180	\$ 84,334
Office Supplies	640	640	583	640
Dues and Subscriptions	1,460	1,460	994	1,309
Appraisals	1,760	2,010	2,000	-
Mileage	395	395	-	28
Publications	145	145	-	-
Miscellaneous Equipment	350	100	-	-
Total County Board of Review	89,927	89,927	88,757	86,311
Community Development - Zoning:				
Department Head	72,089	72,089	72,094	70,336
Building Inspector	55,174	55,174	55,186	53,697
Clerk Hire	55,545	55,545	57,218	54,478
Field Inspector	60,160	60,160	60,155	58,550
Office Supplies	500	500	489	423
Technical Supplies	900	900	896	609
Computer Supplies	300	300	277	-
Books and Records	300	300	105	-
Gasoline	1,700	1,700	1,980	1,539
Dues and Subscriptions	1,000	1,000	1,272	997
Tri-County Regional				
Planning Committee	9,045	9,045	9,045	9,045
Appeal Board	9,000	9,000	8,429	8,701
Mileage	550	950	687	424
Publication of Legal Notices	3,500	3,500	3,482	3,390
Vehicle Maintenance	1,000	2,350	2,217	997
NPDES	1,000	1,000	1,000	1,000
Building Code Inspections	16,900	8,500	7,850	13,200
Addressing Services	3,200	3,200	3,200	3,200
Deposit Reimbursement	450	450	-	450
Contractual Services	400	50	-	125
Total Zoning	292,713	285,713	285,582	281,161

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Building Administration:				
Department Head - Salary	\$ 66,861	\$ 66,861	\$ 58,812	\$ 59,481
Maintenance Personnel	48,003	48,003	41,235	50,850
Part-Time Help	40,000	40,000	30,292	32,177
Overtime	2,500	2,500	3,577	2,439
Clothing	3,405	3,405	1,186	2,595
Repair/Maintenance Supplies	22,000	21,000	20,620	15,274
Property Taxes	13,000	13,000	12,012	11,773
Janitorial Service	106,000	106,000	98,898	105,580
Architect Consultant Fees	10,000	10,000	5,563	10,000
Other Consultant Fees	2,000	2,000	4,569	-
Telephone	125,000	125,000	336,908	119,130
Phone Repair	1,000	1,000	-	105
Cellular and Pager Service	72,000	72,000	64,884	71,089
Mileage	500	500	130	203
Parking Lot	7,500	7,500	8,060	7,815
Publication of Legal Notices	4,000	4,000	2,187	1,884
Fuel	1,100	1,100	719	293
Electricity and Gas	148,500	140,500	145,235	137,926
Water	20,000	20,000	22,268	23,267
Pest Control	4,326	4,326	3,793	2,435
Garbage Collection	5,305	6,305	5,673	5,412
Building Maintenance	66,500	53,500	22,238	22,106
Equipment Maintenance	36,500	56,500	47,914	29,690
Elevator Maintenance	7,500	7,500	8,985	5,569
Grounds Maintenance	7,500	7,500	6,998	2,598
Fire Extinguisher Maintenance	2,200	2,200	2,048	4,002
New Equipment	1,500	1,500	-	-
Capital Projects	704,000	704,000	308,127	148,100
Building Construction	50,000	50,000	36,834	69,093
Security/Technology	29,250	29,250	29,784	29,250
Miscellaneous Equipment	35,000	35,000	29,499	34,742
Total Building Administration	1,642,950	1,641,950	1,359,048	1,004,878

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Justice Center:				
Maintenance Personnel	\$ 50,175	\$ 50,175	\$ 24,033	\$ 48,445
Custodial Personnel	-	-	34,084	-
Part Time	19,355	19,355	18,821	17,373
Overtime	9,000	9,000	7,269	10,259
Clothing	2,800	2,800	1,404	1,634
Repair/Maintenance Supplies	61,000	62,500	60,181	48,123
Janitorial Service	51,000	60,000	58,800	54,600
Consultant	8,000	4,000	-	3,990
Parking Lot	5,000	5,000	5,089	3,840
Electricity and Gas	200,000	174,500	177,029	177,757
Fuel	2,575	2,575	4,258	2,091
Water	35,900	48,900	47,966	53,225
Pest Control	1,545	1,545	879	1,440
Garbage Collection	6,901	6,901	6,573	5,856
Building Maintenance	45,000	55,000	56,049	53,143
Equipment Maintenance	35,000	55,000	29,332	50,175
Elevator Maintenance	4,500	4,500	5,115	4,873
Grounds Maintenance	5,000	5,000	2,485	3,796
Fire Extinguisher Maintenance	2,575	2,575	1,806	1,633
Security/Technology	79,250	79,250	65,984	119,964
Miscellaneous Equipment	-	-	1,080	70,207
Building Construction and Remodeling	350,500	327,500	185,294	304,819
Total Justice Center	<u>975,076</u>	<u>976,076</u>	<u>793,531</u>	<u>1,037,243</u>
Public Safety and Corrections -				
County Sheriff:				
Department Head - Salary	113,028	113,028	113,029	108,681
Deputies	277,701	277,701	231,385	269,958
Jail Superintendent	90,485	90,485	91,852	88,401
Jail Command Officers	468,641	468,641	483,402	468,323
Chief Clerk	64,931	64,931	65,501	64,353
Clerk Hire	389,601	389,601	405,865	384,807
Control Room Technician	156,052	156,052	158,727	148,423
Database Manager	62,736	62,736	62,744	62,122
Overtime	474,900	474,900	609,842	666,356
Part-Time Help	124,256	124,256	116,991	116,854
Deputy Hire	2,405,287	2,405,287	2,352,780	2,363,215
Jailers	2,114,928	2,114,928	1,930,143	2,005,010
Clerical Holiday Pay	19,250	19,250	20,208	17,028
Control Room Holiday Pay	19,250	19,250	13,457	13,240
Deputies Holiday Pay	165,377	165,377	159,728	145,325
Jailers Holiday Pay	141,372	141,372	134,002	131,994

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Sheriff (Continued):				
Deputies Educational Allowance	\$ 500	\$ 500	\$ -	\$ -
Physical Fitness	34,000	34,000	27,600	29,200
Office Supplies	21,000	21,000	18,816	17,809
Field Supplies	21,000	21,000	13,041	12,705
Books and Records	3,130	3,130	493	177
Food for Prisoners	299,300	299,300	235,016	215,119
Medical and Nursing Supplies	45,000	45,000	83,534	70,439
Crime Prevention	4,840	4,840	3,231	4,161
Gasoline	100,000	100,000	117,114	82,875
Uniform Equipment and Weapons	137,830	137,830	132,622	118,628
Dues and Subscriptions	3,750	3,750	2,398	2,363
K-9 Expenses	2,880	2,880	2,873	2,873
Process Servers	40,000	40,000	25,899	30,797
Health Professionals	323,704	323,704	322,139	314,955
Communication Center	479,100	469,100	537,655	479,189
Automobile Maintenance	72,400	72,400	55,953	55,081
Radio Maintenance	34,840	44,840	43,863	27,667
DUI Education	2,000	2,000	1,048	1,872
Sheriff Merit Board	15,000	15,000	13,499	14,973
Special Service	-	-	-	54
MEG Unit	10,883	10,883	10,882	10,882
Drug Enforcement	-	-	-	29,372
Law Enforcement Technology	35,150	35,150	33,891	32,961
Automobile Purchase	166,250	173,250	173,250	175,388
New Equipment (Emergency)	-	-	92,720	133,030
Miscellaneous Equipment	11,875	11,875	4,292	12,026
Total County Sheriff	8,952,227	8,959,227	8,901,485	8,928,686
Public Safety and Corrections -				
Emergency Services:				
Department Head	77,875	77,875	79,010	77,374
Response Coordinator/P.T.	24,700	24,700	22,393	22,157
Office Supplies	400	400	330	493
Volunteer Awards and Recognition	650	650	508	573
Gasoline	1,100	1,500	1,378	635
Uniforms	595	595	560	853
Communication/Direct TV	1,750	1,750	1,029	1,536
Mileage	2,000	2,000	1,555	1,873

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency Call	\$ 3,900	\$ 3,500	\$ 1,732	\$ 2,402
Utilities	8,500	8,500	8,992	9,960
Equipment Maintenance	7,825	7,325	3,684	13,280
Public Awareness Campaign	550	550	77	113
HMEP LEPC Grant	10,000	10,000	438	-
New Equipment	3,500	7,000	5,330	1,993
Miscellaneous Equipment	3,500	500	314	5,665
Total Emergency Services	<u>146,845</u>	<u>146,845</u>	<u>127,330</u>	<u>138,907</u>
Judicial - Court Security:				
Salaries	514,551	514,551	497,680	485,438
Contractual Services	56,550	56,550	45,107	40,853
New Equipment	4,900	4,900	4,160	4,177
Total Court Security	<u>576,001</u>	<u>576,001</u>	<u>546,947</u>	<u>530,468</u>
Judicial - Court Services Probation				
Upgrade:				
Office Supplies	2,500	3,500	2,141	3,416
Books and Records	1,000	1,000	(248)	280
Gas/Oil	14,180	14,180	8,252	6,478
Dues and Subscriptions	1,000	1,000	115	352
Contractual Services	86,500	55,500	18,909	12,008
Work Release/Electronic Monitoring	48,000	48,000	50,114	29,550
Medical Services	50,525	60,525	60,821	49,379
T/PCC	12,113	12,113	11,382	9,088
Meals/Miles	1,000	1,000	249	123
Vehicle Maintenance	11,000	20,000	12,331	6,650
Equipment Maintenance	2,030	2,030	-	220
Training	15,834	15,834	12,487	12,878
Center for Prevention and Abuse	27,000	27,000	20,248	27,000
Computer Equipment	29,120	29,120	21,959	16,886
Vehicle Acquisition	26,000	26,000	23,632	-
Officer Safety Equipment	4,160	9,160	2,203	6,927
Miscellaneous Equipment	4,000	10,000	8,364	416
Total Court Services				
Probation Upgrade	<u>335,962</u>	<u>335,962</u>	<u>252,959</u>	<u>181,651</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Court Services and Juvenile Detention:				
Director - Salary	\$ 102,746	\$ 102,746	\$ 104,104	\$ 101,867
Chief Probation Officers	340,210	340,210	350,581	342,057
Officers Merit	2,500	2,500	2,500	2,500
Probation Officers	908,161	908,161	809,297	883,390
Pretrial Officers	142,767	142,767	142,767	142,764
Stipends	14,500	14,500	9,160	18,650
On Call Wages	35,000	35,000	37,096	36,835
Clerk Hire	189,878	189,878	186,701	181,473
Overtime	2,704	2,704	3,269	1,685
Detention	175,000	175,000	147,728	111,109
Private Homes and Institutions	235,000	235,000	117,251	116,885
Total Court Services and Juvenile Detention	2,148,466	2,148,466	1,910,454	1,939,215
Judicial - Courts:				
Court Secretaries	46,838	46,838	41,927	45,584
Guardian Ad Litem	54,557	54,557	60,422	53,097
Part-Time Help	12,000	12,000	6,723	9,035
Office Supplies	1,950	1,950	1,305	794
Jurors' Food and Lodging	1,950	1,950	619	1,306
Judge's Salaries	4,100	4,100	4,098	3,919
Attorney's Fees	45,000	45,000	44,803	31,769
Court Reporting Fees	6,000	6,000	9,072	9,092
Specialty Court	29,000	29,000	27,882	14,071
Drug Court	40,000	40,000	39,163	9,658
Witness Fees	8,300	8,300	3,600	1,846
Testing Fees	30,000	30,000	15,583	15,740
Indigent Publications	500	500	-	-
Office Equipment Maintenance	1,000	1,000	365	791
Miscellaneous Equipment	1,900	1,900	1,900	9,643
Total Courts	283,095	283,095	257,462	206,345

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Coroner:				
Coroner - Salary	\$ 73,834	\$ 73,834	\$ 73,872	\$ 71,683
Clerk Hire	33,610	33,610	35,702	34,002
Deputy Coroner	53,479	53,479	53,041	48,353
Part-Time Clerical	1,700	1,700	1,568	347
Part-Time Deputy Coroner Expense	64,802	64,802	61,590	64,195
Clerical Overtime	300	300	86	137
Inquest Transcription	500	500	-	-
Jurors	50	50	-	-
Office Supplies	650	650	321	577
Investigation Supplies	700	1,550	1,405	600
Gasoline	3,500	2,650	2,067	821
Dues and Subscriptions	625	625	575	625
Pathologist and Laboratory	87,500	87,500	86,763	89,446
Morgue Use	18,000	18,000	14,171	10,200
Mileage	2,000	2,000	1,593	1,805
Body Removal	20,000	20,000	17,432	16,410
Indigent Burial	1,000	-	-	-
Vehicle Maintenance	900	1,900	1,048	477
Equipment Maintenance	250	250	42	-
Total County Coroner	<u>363,400</u>	<u>363,400</u>	<u>351,276</u>	<u>339,678</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Farm Operations:				
Field Repairs	\$ 700	\$ 700	\$ -	\$ 3,728
Fertilizer and Chemicals	15,900	15,900	18,530	18,964
Seed	8,000	8,000	6,487	6,824
Insurance	600	600	517	453
Total Farm Operations	<u>25,200</u>	<u>25,200</u>	<u>25,534</u>	<u>29,969</u>
General Governmental Services -				
General County:				
Systems Administrator	62,107	62,107	62,760	60,306
I.T. Manager	39,341	39,341	39,434	38,288
Human Resources Manager	51,131	51,131	51,135	53,726
Clerk Hire	74,076	74,076	76,284	74,072
Finance Director	65,000	65,000	64,999	63,049
Overtime	1,000	1,000	28	-
Employees' Group Insurance	3,000,000	3,000,000	2,845,996	2,874,225
Office Supplies	20,100	20,100	10,651	11,227
Computer Supplies	18,000	18,000	11,649	17,110
Copy Machine Supplies	22,000	22,000	18,807	12,404
Computer Contract	288,000	288,000	280,239	170,698
Computer Maintenance	3,100	3,700	2,888	1,044
Systems Consultant	44,000	44,000	28,332	22,926
Administrative Adjudication Services	7,500	7,500	6,379	10,304
Tax Notice Handling	4,200	4,200	3,872	4,040
IRS Audit Adj/Affordable Care	5,000	5,000	2,155	15,705
Postage	162,000	162,000	127,731	146,535
Copy Machine Maintenance	83,000	83,000	54,379	28,513
Education and Training	136,908	136,908	75,672	95,908
Computer Training	6,000	6,000	-	-
Pekin Landfill	35,000	45,369	45,369	(698)
Multi County ROE	132,064	132,064	132,064	134,064
Youth Services Board	13,500	13,500	13,500	13,500
Tri-County Regional Planning Commission	14,050	14,050	14,050	14,050
Tazewell County Soil and Water Conservation	7,500	7,500	7,500	7,500
Economic Development Council	81,250	81,250	78,750	92,500
Center for Prevention of Abuse	31,000	31,000	31,000	31,000

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
General County (Continued):				
Bridge Lighting Pledge	\$ 250	\$ 250	\$ -	\$ -
Heartland Community Health Clinic	5,000	5,000	5,000	5,000
Technology Upgrades	137,275	136,675	70,188	116,218
Software/Licenses	21,850	21,850	6,417	103,068
Hazmat Equipment	2,500	2,500	2,500	2,500
Adjustments	150,000	139,631	-	-
Contingent and Miscellaneous	1,436,637	1,436,637	-	-
Total General County	<u>6,160,339</u>	<u>6,160,339</u>	<u>4,169,728</u>	<u>4,218,782</u>
Debt Service:				
Principal	1,145,000	1,145,000	17,297	30,065
Interest	-	-	7,844	301
Total Debt Service	<u>1,145,000</u>	<u>1,145,000</u>	<u>25,141</u>	<u>30,366</u>
 Total Expenditures	 <u>30,505,337</u>	 <u>30,505,337</u>	 <u>25,734,043</u>	 <u>25,099,810</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (5,905,029)	 (5,905,029)	 1,307,815	 (149,986)
OTHER FINANCING SOURCES (USES)				
Proceeds from Capital Lease Obligation	-	-	236,589	-
Proceeds from Issuance of Debt	1,699,500	1,699,500	1,474,555	-
Transfers In	-	-	202,904	24,480
Transfers Out	-	-	(16)	-
Total Other Financing Sources (Uses)	<u>1,699,500</u>	<u>1,699,500</u>	<u>1,914,032</u>	<u>24,480</u>
 Net Change in Fund Balance	 <u>\$ (4,205,529)</u>	 <u>\$ (4,205,529)</u>	 3,221,847	 (125,506)
FUND BALANCE				
Beginning of Year			<u>18,344,261</u>	<u>18,469,767</u>
End of Year			<u>\$ 21,566,108</u>	<u>\$ 18,344,261</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TOWNSHIP MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 1,092,000	\$ 1,092,000	\$ 1,035,412	\$ 1,052,847
Interest	4,950	4,950	16,784	8,858
Miscellaneous Income	41,369	41,369	17,942	-
Total Revenues	<u>1,138,319</u>	<u>1,138,319</u>	<u>1,070,138</u>	<u>1,061,705</u>
EXPENDITURES				
Highways:				
Contract Construction	<u>1,068,319</u>	<u>1,068,319</u>	<u>883,019</u>	<u>1,026,389</u>
Excess of Revenues Over Expenditures	70,000	70,000	187,119	35,316
OTHER FINANCING USES				
Transfers Out	<u>(70,000)</u>	<u>(70,000)</u>	<u>-</u>	<u>(8,863)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	187,119	26,453
FUND BALANCE				
Beginning of Year			<u>1,076,518</u>	<u>1,050,065</u>
End of Year			<u>\$ 1,263,637</u>	<u>\$ 1,076,518</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 1,246,484	\$ 1,246,484	\$ 1,239,501	\$ 1,669,016
Taxes - Public Safety Sales Tax	1,281,633	1,281,633	1,174,201	1,224,957
Intergovernmental Revenue - Replacement Taxes	144,000	144,000	136,866	151,010
Total Revenues	<u>2,672,117</u>	<u>2,672,117</u>	2,550,568	3,044,983
EXPENDITURES				
Retirement - Illinois Municipal Retirement Fund	<u>2,672,117</u>	<u>2,672,117</u>	<u>2,347,068</u>	<u>2,727,633</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	203,500	317,350
FUND BALANCE				
Beginning of Year			<u>2,004,991</u>	<u>1,687,641</u>
End of Year			<u>\$ 2,208,491</u>	<u>\$ 2,004,991</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 1,759,150	\$ 1,759,150	\$ 1,749,008	\$ 1,793,509
Intergovernmental Revenue - Replacement Taxes	155,500	155,500	179,104	197,612
Charges for Services - Highway Maintenance				
Fees and Construction Reimbursement	111,000	111,000	122,437	185,522
Interest	6,500	6,500	38,109	14,942
Miscellaneous	15,000	15,000	33,674	24,600
Total Revenues	<u>2,047,150</u>	<u>2,047,150</u>	<u>2,122,332</u>	<u>2,216,185</u>
EXPENDITURES				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	109,594	109,594	110,923	108,630
Engineers	286,124	286,124	263,984	282,660
Maintenance Foreman	70,335	70,335	70,334	75,209
Maintenance Personnel	639,116	639,116	608,852	608,205
Clerk Hire	44,792	44,792	45,325	43,593
Surveyor Stipend	5,463	5,463	5,463	5,463
Temporary Personnel	21,430	21,430	16,116	13,230
Overtime Premium	101,634	101,634	88,700	46,783
Medical Insurance	249,295	249,295	227,771	236,989
Vacation Buyback	7,193	7,193	-	-
Office Supplies	5,460	5,460	2,723	3,757
Clothing Allowance	9,600	10,200	10,200	10,021
Engineering Supplies	9,750	9,750	981	7,598
Field Engineer Expense	9,750	9,750	2,352	2,179
Dues and Subscriptions	2,438	2,438	2,323	2,266
Gasoline	115,000	115,000	63,063	67,992
Mileage	840	840	-	658
Engineering Consultant	40,000	40,000	-	-
Publication of Legal Notices	2,000	2,000	980	1,063
Maintenance of Roads - Materials	64,400	64,400	53,787	32,857
Highway Maintenance	6,700	6,700	6,572	6,635
Conference and Seminars	3,500	3,500	2,081	2,217
Tech Equipment	10,000	10,000	1,542	24,464
Training	2,500	2,500	600	563
Maintenance of Buildings	70,000	70,000	53,372	58,988
Maintenance of Machinery and Equipment	95,000	95,000	82,807	75,462
New Equipment	313,400	313,400	193,241	557,959
Telephone	-	-	1,430	-
Road Improvement	131,840	131,240	27,195	34,761
Contingency	121,358	121,358	-	-
Total Highways	<u>2,548,512</u>	<u>2,548,512</u>	<u>1,942,717</u>	<u>2,310,202</u>
Debt Service:				
Principal	-	-	17,696	18,048
Interest	-	-	11,468	5,758
Total Debt Service	<u>-</u>	<u>-</u>	<u>29,164</u>	<u>23,806</u>
Total Expenditures	<u>2,548,512</u>	<u>2,548,512</u>	<u>1,971,881</u>	<u>2,334,008</u>
Excess (Deficiency) of Revenues Over Expenditures	(501,362)	(501,362)	150,451	(117,823)
OTHER FINANCING SOURCES				
Proceeds from Capital Lease Obligation	-	-	-	285,454
Transfers In	70,000	70,000	35,294	8,863
Total Other Financing Sources	<u>70,000</u>	<u>70,000</u>	<u>35,294</u>	<u>294,317</u>
Net Change in Fund Balance	<u>\$ (431,362)</u>	<u>\$ (431,362)</u>	185,745	176,494
FUND BALANCE				
Beginning of Year, as Previously Reported			2,236,003	1,996,208
Prior Period Adjustment			-	63,301
Beginning of Year, as Restated			<u>2,236,003</u>	<u>2,059,509</u>
End of Year			<u>\$ 2,421,748</u>	<u>\$ 2,236,003</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 2,220,542	\$ 2,220,542	\$ 2,419,443	\$ 1,955,547
Charges for Services:				
Reimbursement for Services and Materials	68,000	68,000	67,643	63,786
Interest	24,000	24,000	68,176	18,200
Total Revenues	<u>2,312,542</u>	<u>2,312,542</u>	<u>2,555,262</u>	<u>2,037,533</u>
EXPENDITURES				
Highways:				
Superintendent's Salary	141,047	141,047	141,572	137,073
Illinois Municipal Retirement	15,811	15,811	14,677	16,268
Social Security	10,790	10,790	9,965	9,767
Medical Insurance	9,655	9,655	9,656	9,611
Engineering	29,050	29,050	28,479	27,948
Mileage	1,500	2,500	1,804	1,115
Maintenance	2,263,100	2,217,000	2,154,422	2,089,678
Building Improvement	34,500	79,600	79,575	646,408
Total Expenditures	<u>2,505,453</u>	<u>2,505,453</u>	<u>2,440,150</u>	<u>2,937,868</u>
Net Change in Fund Balance	<u>\$ (192,911)</u>	<u>\$ (192,911)</u>	115,112	(900,335)
FUND BALANCE				
Beginning of Year			<u>4,000,168</u>	<u>4,900,503</u>
End of Year			<u>\$ 4,115,280</u>	<u>\$ 4,000,168</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY BRIDGE FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018		Actual	2017 Actual
	Original Budget	Amended Budget		
REVENUES				
Taxes - Property Taxes	\$ 793,100	\$ 793,100	\$ 788,752	\$ 765,113
Intergovernmental Revenue - Personal Property Replacement Tax	72,100	72,100	79,838	88,089
Charges for Services - Fees Earned from Other Governmental Units	256,605	256,605	-	474,391
Interest	8,400	8,400	14,311	10,625
Total Revenues	<u>1,130,205</u>	<u>1,130,205</u>	<u>882,901</u>	<u>1,338,218</u>
EXPENDITURES				
Highways:				
Engineering	164,450	164,450	114,277	466,105
Bridge Construction	1,032,579	1,032,579	325,300	1,038,432
Total Expenditures	<u>1,197,029</u>	<u>1,197,029</u>	<u>439,577</u>	<u>1,504,537</u>
Excess (Deficiency) of Revenues Over Expenditures	(66,824)	(66,824)	443,324	(166,319)
OTHER FINANCING SOURCES				
Transfers In	-	-	104,002	-
Net Change in Fund Balance	<u>\$ (66,824)</u>	<u>\$ (66,824)</u>	547,326	(166,319)
FUND BALANCE				
Beginning of Year			<u>3,085,884</u>	<u>3,252,203</u>
End of Year			<u>\$ 3,633,210</u>	<u>\$ 3,085,884</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FEDERAL AID MATCHING TAX FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 659,200	\$ 659,200	\$ 655,876	\$ 635,949
Intergovernmental Revenue:				
Replacement Tax	13,000	13,000	15,416	17,008
Reimbursements	-	-	-	105,655
Interest	5,700	5,700	33,556	14,918
Total Revenues	<u>677,900</u>	<u>677,900</u>	<u>704,848</u>	<u>773,530</u>
EXPENDITURES				
Highways:				
Contract Construction and Road Improvements	<u>820,000</u>	<u>820,000</u>	<u>596,881</u>	<u>519,852</u>
Net Change in Fund Balance	<u>\$ (142,100)</u>	<u>\$ (142,100)</u>	107,967	253,678
FUND BALANCE				
Beginning of Year, as Previously Reported			2,382,896	1,690,211
Prior Period Adjustment			-	439,007
Beginning of Year, as Restated			<u>2,382,896</u>	<u>2,129,218</u>
End of Year			<u>\$ 2,490,863</u>	<u>\$ 2,382,896</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TOWNSHIP BRIDGE FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Maintenance and Construction	\$ 669,354	\$ 669,354	\$ 500,581	\$ 98,209
Interest	32	32	144	71
Total Revenues	<u>669,386</u>	<u>669,386</u>	<u>500,725</u>	<u>98,280</u>
EXPENDITURES				
Highways:				
Engineering	176,289	176,289	2,245	-
Bridge Construction	669,354	669,354	441,170	-
Total Expenditures	<u>845,643</u>	<u>845,643</u>	<u>443,415</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(176,257)	(176,257)	57,310	98,280
OTHER FINANCING USES				
Transfers Out	-	-	(139,296)	-
Net Change in Fund Balance	<u>\$ (176,257)</u>	<u>\$ (176,257)</u>	(81,986)	98,280
FUND BALANCE				
Beginning of Year			<u>219,599</u>	<u>121,319</u>
End of Year			<u>\$ 137,613</u>	<u>\$ 219,599</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 917,679	\$ 917,679	\$ 912,619	\$ 885,443
Intergovernmental Revenues:				
Replacement Taxes	187,230	187,230	168,325	185,720
Grants:				
Bioterrorism Preparedness	139,642	139,642	141,354	150,469
Vaccine Allowance and Grant	56,000	56,000	118,236	78,285
IDPA Medicaid	74,000	74,000	170,688	159,127
Illinois Breast/Cervical Center	203,942	203,942	166,219	103,586
IDPA Medi-Check	97,000	97,000	83,471	78,062
IDPH Local Health Protection	227,567	227,567	227,557	219,073
Tobacco Grant	45,873	45,873	44,907	35,824
Dental Health (Doral Dental)	440,000	440,000	457,887	393,392
Family Case Management	326,107	326,107	312,357	258,887
Women, Infants, and Children	995,231	995,231	863,176	892,583
Teen Reach	123,100	123,100	180,384	138,479
Illinois Environmental Protection				
Agency - Solid Waste				
Enforcement Grant	64,017	64,017	72,578	46,981
Medicare	2,000	2,000	7,906	3,311
Drug Free Communities	125,000	125,000	116,411	122,189
Better Birth Outcomes	270,000	270,000	142,413	239,829
Other	1,183,320	1,183,320	1,017,894	835,687
Total Grants	4,372,799	4,372,799	4,123,438	3,755,764
Charges for Services:				
Fees:				
Dental Clinic Patient	20,000	20,000	21,833	20,227
Immunizations and Other	107,700	107,700	161,434	145,157
Environmental Health	305,000	305,000	290,869	293,239
Teen Reach	95,000	95,000	84,681	89,307
Total Fees	527,700	527,700	558,817	547,930
Interest	12,000	12,000	39,388	20,138
Susan G. Komen Grant	59,593	59,593	89,183	51,190
Miscellaneous	130,300	130,300	174,087	161,547
Total Revenues	6,207,301	6,207,301	6,065,857	5,607,732

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
Health and Welfare:				
County Health:				
Department Head	\$ 103,829	\$ 103,929	\$ 101,973	\$ 98,987
Administrative Staff	366,617	361,917	355,475	330,759
Health Education Staff	62,212	64,812	62,653	62,907
Nursing Staff	243,173	280,373	276,175	280,523
Environmental Health Staff	380,017	342,817	312,075	346,535
Screening Technician	2,060	2,860	2,427	2,390
Maintenance Salaries	37,740	39,540	39,114	36,478
On-Call Help	20,858	21,658	19,351	20,438
Part-Time Help	5,180	5,180	4,479	7,239
Overtime	1,000	1,100	1,021	366
Medical Insurance	216,570	215,070	157,269	252,533
Office Supplies	7,500	5,100	5,747	7,081
Educational Materials	14,000	20,300	19,321	24,764
Vaccine	-	-	156,875	148,837
Medical Supplies - Field Staff	140,000	143,600	172,216	142,081
Technical Supplies	7,000	4,000	6,461	6,285
Contractual Services	180,000	180,000	164,982	154,044
Medical Service	7,500	5,400	4,810	2,597
Postage	5,000	5,200	4,526	4,476
Mileage	22,000	15,900	17,382	17,131
Utilities	26,000	25,512	24,126	26,489
Vehicle Maintenance	2,500	2,500	2,099	212
Building Maintenance	17,500	18,300	24,918	15,403
Conferences and Seminars	1,250	1,425	1,050	1,870
Education and Training	4,500	6,500	6,413	5,912
Vaccine Immunizations - Noncash	106,000	106,813	118,236	78,285
Building, Equipment, and Furniture	45,000	45,200	43,491	49,725
Contingency	101,250	101,250	-	-
Total County Health	2,126,256	2,126,256	2,104,665	2,124,347

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Women, Infants, and Children:				
Salaries	\$ 241,891	\$ 241,891	\$ 225,436	\$ 244,800
Medical Insurance	57,842	57,842	62,435	59,229
Office Supplies	1,890	1,890	1,060	881
Contractual Services	1,080	1,080	1,740	2,640
Postage	240	240	326	369
WIC - Food Instruments - Noncash	687,837	687,837	579,101	595,811
Mileage	2,019	2,019	1,281	1,550
Education and Training	3,500	3,500	5,499	4,625
Total Women, Infants, and Children	<u>996,299</u>	<u>996,299</u>	<u>876,878</u>	<u>909,905</u>
Teen Reach:				
Salaries	675,588	675,588	601,970	620,759
Medical Insurance	37,326	37,326	49,704	41,166
Supplies	23,000	23,000	29,896	33,492
Contractual Services	96,000	96,000	84,657	103,721
Postage	475	475	270	256
Mileage	9,900	9,900	8,674	8,459
Education and Training	2,500	2,500	1,843	1,502
Equipment	1,500	1,500	3,635	-
Total Teen Reach	<u>846,289</u>	<u>846,289</u>	<u>780,649</u>	<u>809,355</u>
Case Management:				
Salaries	543,530	543,530	538,720	537,757
Medical Insurance	104,007	104,007	79,523	82,387
Supplies	4,795	4,795	4,936	3,950
Contractual Services	50,000	50,000	18,928	20,452
Postage	440	440	1,059	1,194
Travel	9,352	9,352	10,352	11,347
Education and Training	130	130	129	260
Equipment	-	-	856	-
Total Case Management	<u>712,254</u>	<u>712,254</u>	<u>654,503</u>	<u>657,347</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Dental Health Services:				
Salaries	\$ 394,558	\$ 394,558	\$ 435,678	\$ 396,735
Medical Insurance	83,623	83,623	99,997	95,055
Dental Health Supplies	48,300	48,300	38,484	42,564
Contractual	25,000	25,000	25,255	31,762
Postage	225	225	98	209
Mileage	650	650	786	291
DHC Rent and Utilities	59,000	59,000	53,938	62,643
Education and Training	1,750	1,750	598	250
Equipment	7,000	7,000	7,032	5,113
Total Dental Health Services	<u>620,106</u>	<u>620,106</u>	<u>661,866</u>	<u>634,622</u>
Special Grants:				
Salaries	522,866	522,866	591,377	485,352
Medical Insurance	110,619	110,619	94,926	80,804
Supplies	23,821	23,821	13,637	34,803
Contractual Services	43,439	43,439	44,527	57,644
Patient Care	141,617	141,617	118,756	51,801
Postage	1,282	1,282	2,993	1,531
Mileage	6,733	6,733	5,837	5,101
Education and Training	1,470	1,470	6,974	8,558
Equipment	200	200	5,780	9,266
Total Special Grants	<u>852,047</u>	<u>852,047</u>	<u>884,807</u>	<u>734,860</u>
Debt Service:				
Principal	37,000	37,000	18,187	26,346
Interest	-	-	3,452	2,091
Total Debt Service	<u>37,000</u>	<u>37,000</u>	<u>21,639</u>	<u>28,437</u>
Total Expenditures	<u>6,190,251</u>	<u>6,190,251</u>	<u>5,985,007</u>	<u>5,898,873</u>
Net Change in Fund Balance	<u>\$ 17,050</u>	<u>\$ 17,050</u>	80,850	(291,141)
FUND BALANCE				
Beginning of Year			<u>3,270,464</u>	<u>3,561,605</u>
End of Year			<u>\$ 3,351,314</u>	<u>\$ 3,270,464</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SOCIAL SECURITY FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018		2017 Actual	
	Original Budget	Amended Budget		Actual
REVENUES				
Taxes - Property Taxes	\$ 1,132,835	\$ 1,132,835	\$ 1,126,484	\$ 1,085,824
Taxes - Public Safety Sales Tax	518,367	518,367	593,669	570,792
Total Revenues	<u>1,651,202</u>	<u>1,651,202</u>	<u>1,720,153</u>	<u>1,656,616</u>
EXPENDITURES				
Retirement:				
Social Security	<u>1,651,202</u>	<u>1,651,202</u>	<u>1,499,254</u>	<u>1,508,331</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	220,899	148,285
FUND BALANCE				
Beginning of Year			<u>1,194,752</u>	<u>1,046,467</u>
End of Year			<u>\$ 1,415,651</u>	<u>\$ 1,194,752</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ANIMAL CONTROL FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Registration Fees, Kennel Services, City Contracts	\$ 602,769	\$ 602,769	\$ 607,082	\$ 472,113
Fines and Forfeitures	17,500	17,500	13,275	16,510
Interest	800	800	5,745	2,208
Donations	2,000	2,000	1,737	3,495
Miscellaneous	1,500	1,500	879	2,144
Total Revenues	624,569	624,569	628,718	496,470
EXPENDITURES				
Health and Welfare:				
Department Head Salary	59,535	59,535	60,639	58,264
Kennel Manager	32,381	32,381	32,503	31,474
Animal Rabies Warden	96,537	96,537	88,338	62,875
Kennel Assistant	28,126	28,126	28,129	27,307
On-Call	9,600	9,600	9,540	9,452
Clerk Hire	63,027	63,027	64,469	61,523
Part-Time Help	7,400	7,400	6,750	6,096
Overtime	20,000	23,000	21,711	24,829
IMRF	34,881	34,881	31,434	33,240
Social Security	24,370	24,370	22,476	20,201
Medical Insurance	87,237	87,237	71,652	69,600
Office Supplies	675	675	584	667
Dues/Certifications	650	673	673	325
Feed	800	1,100	1,078	1,286
Drugs, Vaccines, and Medical Supplies	5,020	5,020	5,034	4,845
Cleaning, Maintenance, and Chemical Supplies	3,900	3,900	3,827	3,965
Gasoline	9,000	8,756	11,618	7,888
Uniforms	1,950	2,194	2,194	1,950
Veterinary Office Service	20,000	21,350	22,080	21,706
Telephone	3,000	3,000	2,618	2,881
Cellular Telephone	1,750	1,925	1,946	1,714

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ANIMAL CONTROL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Postage	\$ 16,500	\$ 16,177	\$ 19,107	\$ 13,653
Communication Center	5,620	9,628	9,628	5,376
Alarm Service	862	862	926	874
Mileage	700	700	509	759
Computer Contract	1,900	1,725	1,650	-
Gas, Electricity, and Water	8,000	9,100	9,002	8,345
Garbage Collection	1,525	1,525	1,195	1,508
Maintenance	7,400	7,400	7,766	4,623
Animal Medical Care	-	-	-	87
Education and Training	750	175	175	149
Employee Rabies Immunization	1,500	-	-	-
Veterinary Association	5,000	5,000	3,100	9,725
Spay/Neuter Deposit Reimbursement	5,250	5,825	2,411	1,755
New Equipment	5,500	5,500	7,127	26,496
Technology Upgrades	-	-	-	1,652
Building Construction and Remodeling	22,500	24,785	24,639	3,645
Contingency	29,642	19,399	-	-
Total Expenditures	<u>622,488</u>	<u>622,488</u>	<u>576,528</u>	<u>530,735</u>
Net Change in Fund Balance	<u>\$ 2,081</u>	<u>\$ 2,081</u>	52,190	(34,265)
FUND BALANCE				
Beginning of Year			<u>654,654</u>	<u>688,919</u>
End of Year			<u>\$ 706,844</u>	<u>\$ 654,654</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TORT JUDGMENT FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 1,491,800	\$ 1,491,800	\$ 1,483,269	\$ 1,053,342
Interest	500	500	3,563	537
Total Revenues	<u>1,492,300</u>	<u>1,492,300</u>	<u>1,486,832</u>	<u>1,053,879</u>
EXPENDITURES				
Administrative Costs:				
Workmen's Compensation	600,000	600,000	450,325	880,706
Unemployment Insurance	50,000	50,000	8,972	17,990
Outside Defense	215,000	215,000	98,094	165,732
Risk Management	3,000	3,000	-	52
Stop Loss Reinsurance:				
Property	66,000	66,000	67,597	64,056
General Liability	207,000	207,000	205,562	199,243
Bonds	10,000	10,000	917	430
Broker/TPA Fees	30,000	30,000	60,000	27,444
Physical Damage/Loss Replacement	50,000	50,000	23,264	25,893
Contingency	62,800	62,800	-	-
Automobile	25,000	25,000	21,814	23,942
Total Expenditures	<u>1,318,800</u>	<u>1,318,800</u>	<u>936,545</u>	<u>1,405,488</u>
Net Change in Fund Balance	<u>\$ 173,500</u>	<u>\$ 173,500</u>	550,287	(351,609)
FUND BALANCE				
Beginning of Year			<u>650,891</u>	<u>1,002,500</u>
End of Year			<u>\$ 1,201,178</u>	<u>\$ 650,891</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PERSONS WITH DEVELOPMENTAL DISABILITIES FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 554,500	\$ 554,500	\$ 551,336	\$ 550,968
EXPENDITURES				
Health and Welfare:				
Special Recreation	9,500	9,500	9,500	9,500
Central Illinois Riding Therapy	23,100	23,100	23,100	23,100
Fondulac Park	9,500	9,500	9,500	9,500
Tazewell County Resource Center	500,000	500,000	500,000	500,000
Total Expenditures	<u>542,100</u>	<u>542,100</u>	<u>542,100</u>	<u>542,100</u>
Net Change in Fund Balance	<u>\$ 12,400</u>	<u>\$ 12,400</u>	9,236	8,868
FUND BALANCE				
Beginning of Year			<u>18,929</u>	<u>10,061</u>
End of Year			<u>\$ 28,165</u>	<u>\$ 18,929</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
VETERANS' ASSISTANCE FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 211,150	\$ 211,150	\$ 210,416	\$ 203,754
Miscellaneous Income	-	-	65	2,495
Total Revenues	<u>211,150</u>	<u>211,150</u>	<u>210,481</u>	<u>206,249</u>
EXPENDITURES				
Health and Welfare:				
Department Head	52,218	52,218	53,192	51,753
Clerk Hire	32,819	32,819	33,677	32,527
Medical Insurance	28,083	28,083	16,032	26,697
Office Supplies	600	600	593	90
Food	7,290	7,290	7,201	7,361
Dues and Subscriptions	225	225	225	90
Telephone	1,350	1,350	824	1,145
Postage	500	500	347	511
Mileage	3,650	3,650	3,658	3,465
Indigent Burial	3,000	3,000	1,500	1,895
Education and Training	150	150	-	-
Emergency Assistance	95,000	95,000	58,621	68,671
New Equipment	-	-	-	130
Contingency	11,244	11,244	-	-
Total Expenditures	<u>236,129</u>	<u>236,129</u>	<u>175,870</u>	<u>194,335</u>
Net Change in Fund Balance	<u>\$ (24,979)</u>	<u>\$ (24,979)</u>	34,611	11,914
FUND BALANCE				
Beginning of Year			<u>182,380</u>	<u>170,466</u>
End of Year			<u>\$ 216,991</u>	<u>\$ 182,380</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
LAW LIBRARY FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Law Library Fees	\$ 57,500	\$ 57,500	\$ 54,288	\$ 52,361
EXPENDITURES				
Judicial:				
Part-Time Personnel	12,000	12,000	6,723	9,035
Miscellaneous Equipment	-	-	2,601	-
Books and Records	65,000	65,000	27,635	56,478
Total Expenditures	<u>77,000</u>	<u>77,000</u>	<u>36,959</u>	<u>65,513</u>
Net Change in Fund Balance	<u>\$ (19,500)</u>	<u>\$ (19,500)</u>	17,329	(13,152)
FUND BALANCE				
Beginning of Year			<u>72,090</u>	<u>85,242</u>
End of Year			<u>\$ 89,419</u>	<u>\$ 72,090</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation				
Revenue	\$ 535,000	\$ 535,000	\$ 457,306	\$ 517,437
Interest	3,400	3,400	13,977	8,061
Total Revenues	<u>538,400</u>	<u>538,400</u>	<u>471,283</u>	<u>525,498</u>
EXPENDITURES				
Judicial:				
Clerk Hire	24,371	24,371	-	-
Clerk Hire - Exempt	100,611	100,611	153,518	100,932
Part-Time	4,000	4,000	9,468	4,293
IMRF	14,208	14,208	15,841	12,038
Social Security	14,656	14,656	11,633	7,503
Supplies	10,000	10,000	85	1,645
Contractual	380,000	380,000	488,997	343,369
Mileage	500	500	169	107
Education and Training	7,500	7,500	6,371	7,630
Equipment	25,000	25,000	46,231	8,230
Total Expenditures	<u>580,846</u>	<u>580,846</u>	<u>732,313</u>	<u>485,747</u>
Net Change in Fund Balance	<u>\$ (42,446)</u>	<u>\$ (42,446)</u>	(261,030)	39,751
FUND BALANCE				
Beginning of Year			<u>1,116,956</u>	<u>1,077,205</u>
End of Year			<u>\$ 855,926</u>	<u>\$ 1,116,956</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT GRANT FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Loan Repayment	\$ 72,631	\$ 72,631	\$ 53,514	\$ 25,015
Interest	2,350	2,350	19,594	13,427
Total Revenues	<u>74,981</u>	<u>74,981</u>	<u>73,108</u>	<u>38,442</u>
EXPENDITURES				
Community Development:				
Bad Debt	-	-	(3,000)	(4,000)
Loan Disbursements	50,000	50,000	2,700	180,000
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>(300)</u>	<u>176,000</u>
Net Change in Fund Balance	<u>\$ 24,981</u>	<u>\$ 24,981</u>	73,408	(137,558)
FUND BALANCE				
Beginning of Year			<u>649,444</u>	<u>787,002</u>
End of Year			<u>\$ 722,852</u>	<u>\$ 649,444</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY RECORDER AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Revenue	\$ 99,500	\$ 99,500	\$ 135,601	\$ 100,054
GIS Revenue	20,000	20,000	17,282	19,574
Interest	875	875	5,201	2,373
Total Revenues	<u>120,375</u>	<u>120,375</u>	<u>158,084</u>	<u>122,001</u>
EXPENDITURES				
General Governmental Services:				
Part-Time Help	20,000	20,000	19,528	9,553
Illinois Municipal Retirement	1,682	1,682	2,062	103
Social Security	1,530	1,530	1,494	738
Office Supplies	1,000	1,000	575	157
Contractual Services	1,000	1,000	1,000	1,000
Computer User Fee	-	-	-	21,412
Photography and Microfilm	100,000	100,000	77,170	20,000
Equipment	-	-	-	2,745
Total Expenditures	<u>125,212</u>	<u>125,212</u>	<u>101,829</u>	<u>55,708</u>
Net Change in Fund Balance	<u>\$ (4,837)</u>	<u>\$ (4,837)</u>	56,255	66,293
FUND BALANCE				
Beginning of Year			<u>348,077</u>	<u>281,784</u>
End of Year			<u>\$ 404,332</u>	<u>\$ 348,077</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK CHILD SUPPORT FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grant	\$ 19,500	\$ 19,500	\$ 10,034	\$ 17,339
Charges for Services - Child Support Fees	55,000	55,000	20,094	72,054
Interest	200	200	1,008	410
Total Revenues	<u>74,700</u>	<u>74,700</u>	<u>31,136</u>	<u>89,803</u>
EXPENDITURES				
Judicial:				
Supervisor	44,163	44,163	16,413	43,159
Clerk Hire	24,625	26,384	25,369	24,933
Part-Time Help	12,827	12,827	1,969	14,987
Overtime	-	241	274	126
Illinois Municipal Retirement	7,794	7,794	4,862	8,265
Social Security	6,300	6,300	3,232	6,199
Medical Insurance	11,207	11,207	9,886	10,918
Contractual	2,000	-	-	629
Total Expenditures	<u>108,916</u>	<u>108,916</u>	<u>62,005</u>	<u>109,216</u>
Net Change in Fund Balance	<u>\$ (34,216)</u>	<u>\$ (34,216)</u>	(30,869)	(19,413)
FUND BALANCE				
Beginning of Year			<u>110,657</u>	<u>130,070</u>
End of Year			<u>\$ 79,788</u>	<u>\$ 110,657</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TREASURER’S AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation				
Revenue	\$ 15,000	\$ 15,000	\$ 13,950	\$ 12,830
Interest	220	220	921	469
Total Revenues	<u>15,220</u>	<u>15,220</u>	<u>14,871</u>	<u>13,299</u>
EXPENDITURES				
General Governmental Services:				
Part Time	9,500	9,500	5,165	10,614
Office Supplies	11,267	11,267	8,364	5,772
Total Expenditures	<u>20,767</u>	<u>20,767</u>	<u>13,529</u>	<u>16,386</u>
Net Change in Fund Balance	<u>\$ (5,547)</u>	<u>\$ (5,547)</u>	1,342	(3,087)
FUND BALANCE				
Beginning of Year			<u>70,378</u>	<u>73,465</u>
End of Year			<u>\$ 71,720</u>	<u>\$ 70,378</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SOLID WASTE PLANNING FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Tipping Fees and Landfill Siting	\$ 365,000	\$ 365,000	\$ 414,781	\$ 415,425
Interest	5,000	5,000	29,764	11,049
Total Revenues	<u>370,000</u>	<u>370,000</u>	<u>444,545</u>	<u>426,474</u>
EXPENDITURES				
Health and Welfare:				
Salaries	90,873	90,873	107,987	89,522
Health Insurance	12,000	12,000	21,061	14,794
Office Supplies	500	500	54	-
Educational Materials	1,500	1,500	1,765	9
Contractual Services	220,000	220,000	234,524	198,788
Recycling	3,600	3,600	-	-
Postage	300	300	92	118
Mileage	1,750	1,750	845	279
Solid Waste Plan	100,000	100,000	72,345	-
Education and Training	1,500	1,500	832	-
Equipment	500	500	500	-
Total Expenditures	<u>432,523</u>	<u>432,523</u>	<u>440,005</u>	<u>303,510</u>
Excess (Deficiency) of Revenues Over Expenditures	(62,523)	(62,523)	4,540	122,964
OTHER FINANCING USES				
Transfers Out	-	-	(29,764)	(11,049)
Net Change in Fund Balance	<u>\$ (62,523)</u>	<u>\$ (62,523)</u>	(25,224)	111,915
FUND BALANCE				
Beginning of Year			<u>1,531,714</u>	<u>1,419,799</u>
End of Year			<u>\$ 1,506,490</u>	<u>\$ 1,531,714</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
RURAL WE-CARE, INC. FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue -				
Governmental Grants	\$ 642,719	\$ 642,719	\$ 663,982	\$ 633,408
Interest	9	9	1	8
Total Revenues	<u>642,728</u>	<u>642,728</u>	<u>663,983</u>	<u>633,416</u>
EXPENDITURES				
Health and Welfare - Contractual Services	<u>642,719</u>	<u>642,719</u>	<u>663,982</u>	<u>633,408</u>
Net Change in Fund Balance	<u>\$ 9</u>	<u>\$ 9</u>	1	8
FUND BALANCE				
Beginning of Year			<u>31</u>	<u>23</u>
End of Year			<u>\$ 32</u>	<u>\$ 31</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK DOCUMENT STORAGE FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Document				
Storage Fees	\$ 534,000	\$ 534,000	\$ 457,503	\$ 516,719
Interest	3,375	3,375	13,292	8,181
Total Revenues	<u>537,375</u>	<u>537,375</u>	<u>470,795</u>	<u>524,900</u>
EXPENDITURES				
Judicial:				
Exempt Personnel	102,367	102,367	136,106	100,889
Clerk Hire	61,250	61,250	63,394	36,387
Part-Time Help	5,500	5,500	-	6,503
Overtime	250	250	-	233
Illinois Municipal Retirement	19,100	19,100	20,089	16,276
Social Security	13,455	13,455	14,690	10,682
Supplies	9,500	17,000	21,054	25,298
Books and Records	500	500	-	665
Contractual Services	355,000	355,000	456,818	305,849
Mileage	750	750	-	481
Education and Training	7,500	7,500	5,145	5,729
Equipment	15,000	7,500	19,353	4,232
Total Expenditures	<u>590,172</u>	<u>590,172</u>	<u>736,649</u>	<u>513,224</u>
Net Change in Fund Balance	<u>\$ (52,797)</u>	<u>\$ (52,797)</u>	(265,854)	11,676
FUND BALANCE				
Beginning of Year			<u>1,078,654</u>	<u>1,066,978</u>
End of Year			<u>\$ 812,800</u>	<u>\$ 1,078,654</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
POLICE VEHICLE AND EQUIPMENT FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018		Actual	2017 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for Services - Police Vehicle Revenue	\$ 28,000	\$ 28,000	\$ 48,023	\$ 21,479
Interest	185	185	884	434
Total Revenues	<u>28,185</u>	<u>28,185</u>	<u>48,907</u>	<u>21,913</u>
EXPENDITURES				
Vehicle Equipment	<u>50,000</u>	<u>50,000</u>	<u>34,123</u>	<u>17,067</u>
Net Change in Fund Balance	<u>\$ (21,815)</u>	<u>\$ (21,815)</u>	14,784	4,846
FUND BALANCE				
Beginning of Year			<u>61,492</u>	<u>56,646</u>
End of Year			<u>\$ 76,276</u>	<u>\$ 61,492</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CHILDREN’S ADVOCACY CENTER FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grant	\$ 185,794	\$ 185,794	\$ 170,856	\$ 152,359
Interest	445	445	1,053	705
Miscellaneous	63,000	63,000	32,704	41,747
Total Revenues	<u>249,239</u>	<u>249,239</u>	<u>204,613</u>	<u>194,811</u>
EXPENDITURES				
Health and Welfare:				
Salaries	132,625	132,625	146,856	115,367
Illinois Municipal Retirement	13,746	13,746	13,899	12,884
Social Security	10,146	10,146	11,083	8,658
Medical Insurance	11,207	11,207	13,159	14,444
Supplies	4,000	4,000	4,145	3,458
Food	800	800	1,123	959
Dues and Subscriptions	600	600	425	245
Contractual	30,000	30,000	40,599	33,729
Consulting Services	650	650	98	-
Postage	800	800	725	1,038
Local Transportation	5,000	5,000	5,662	4,454
Printing and Artwork	3,500	3,500	1,585	3,635
Utilities	9,000	9,000	7,744	9,270
Conferences	4,000	4,000	6,720	4,610
Rent	7,200	7,200	6,600	7,800
Equipment	3,500	3,500	2,755	3,061
Occupancy	6,000	6,000	5,110	4,834
Total Expenditures	<u>242,774</u>	<u>242,774</u>	<u>268,288</u>	<u>228,446</u>
Net Change in Fund Balance	<u>\$ 6,465</u>	<u>\$ 6,465</u>	(63,675)	(33,635)
FUND BALANCE				
Beginning of Year			<u>147,504</u>	<u>181,139</u>
End of Year			<u>\$ 83,829</u>	<u>\$ 147,504</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SHERIFF'S GRANT FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grants	\$ 24,000	\$ 24,000	\$ 21,016	\$ 13,997
EXPENDITURES				
Personnel	20,000	20,000	22,189	9,306
New Equipment	-	-	-	767
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>22,189</u>	<u>10,073</u>
Net Change in Fund Deficit	<u>\$ 4,000</u>	<u>\$ 4,000</u>	(1,173)	3,924
FUND DEFICIT				
Beginning of Year			<u>(13,718)</u>	<u>(17,642)</u>
End of Year			<u>\$ (14,891)</u>	<u>\$ (13,718)</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GIS FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - GIS Revenue	\$ 270,000	\$ 270,000	\$ 259,715	\$ 268,205
Interest	1,000	1,000	4,221	2,193
Total Revenues	<u>271,000</u>	<u>271,000</u>	<u>263,936</u>	<u>270,398</u>
EXPENDITURES				
General Governmental Services:				
Department Head	36,278	36,278	36,567	35,344
Deputy Assessor	41,540	41,540	41,538	40,443
GIS Coordinator	49,803	49,803	49,803	48,470
Clerk Hire	69,225	69,225	69,837	68,768
IMRF	22,265	22,265	20,603	22,933
Social Security	15,194	15,194	13,797	13,341
Office Supplies	200	200	-	-
Maps and Plats	4,000	4,000	2,044	1,466
Contractual Services	10,000	10,000	4,485	3,878
GIS Software/License	25,000	25,000	20,541	23,000
GIS Technology	5,000	5,000	-	-
Mileage	200	200	77	78
Education/Training	4,000	4,000	2,011	2,047
New Equipment	1,000	1,000	-	-
GIS Computer Equipment	9,100	9,100	5,759	1,794
Total Expenditures	<u>292,805</u>	<u>292,805</u>	<u>267,062</u>	<u>261,562</u>
Net Change in Fund Balance	<u>\$ (21,805)</u>	<u>\$ (21,805)</u>	(3,126)	8,836
FUND BALANCE				
Beginning of Year			<u>312,357</u>	<u>303,521</u>
End of Year			<u>\$ 309,231</u>	<u>\$ 312,357</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services	\$ 23,600	\$ 23,600	\$ 22,877	\$ 22,126
Interest	125	125	537	272
Total Revenues	<u>23,725</u>	<u>23,725</u>	<u>23,414</u>	<u>22,398</u>
EXPENDITURES				
General Governmental Services:				
Clerk Hire	10,437	10,437	11,533	10,438
Office Supplies	2,000	2,000	1,271	1,837
Contractual Services	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>
Total Expenditures	<u>22,637</u>	<u>22,637</u>	<u>23,004</u>	<u>22,475</u>
Excess (Deficiency) of Revenues Over Expenditures	1,088	1,088	410	(77)
OTHER FINANCING SOURCES				
Transfers In	<u>-</u>	<u>-</u>	<u>16</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,088</u>	<u>\$ 1,088</u>	426	(77)
FUND BALANCE				
Beginning of Year			<u>39,202</u>	<u>39,279</u>
End of Year			<u>\$ 39,628</u>	<u>\$ 39,202</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STATE’S ATTORNEY FORFEITURE FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Fines and Forfeitures	\$ 9,200	\$ 9,200	\$ 36,569	\$ 4,140
Interest	1,020	1,020	4,495	2,297
Total Revenues	<u>10,220</u>	<u>10,220</u>	<u>41,064</u>	<u>6,437</u>
EXPENDITURES				
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>-</u>	<u>-</u>
Total Expenditures	<u>94,000</u>	<u>94,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (83,780)</u>	<u>\$ (83,780)</u>	41,064	6,437
FUND BALANCE				
Beginning of Year			<u>325,820</u>	<u>319,383</u>
End of Year			<u>\$ 366,884</u>	<u>\$ 325,820</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK OPERATIONS FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Operations				
Revenue	\$ 76,500	\$ 76,500	\$ 62,988	\$ 78,244
Interest	1,000	1,000	3,288	2,243
Total Revenues	<u>77,500</u>	<u>77,500</u>	<u>66,276</u>	<u>80,487</u>
EXPENDITURES				
Personnel	58,773	58,773	59,921	57,200
IMRF	6,588	6,588	6,200	6,793
Social Security	4,496	4,496	4,150	3,923
Contractual Services	-	221	221	6,500
Mileage	100	305	1,789	141
Education and Training	1,200	1,074	4,099	1,245
New Equipment	300	-	-	-
Total Expenditures	<u>71,457</u>	<u>71,457</u>	<u>76,380</u>	<u>75,802</u>
Excess (Deficiency) of Revenues Over Expenditures	6,043	6,043	(10,104)	4,685
OTHER FINANCING USES				
Transfers Out	-	-	(151,170)	-
Net Change in Fund Balance	<u>\$ 6,043</u>	<u>\$ 6,043</u>	(161,274)	4,685
FUND BALANCE				
Beginning of Year			<u>313,924</u>	<u>309,239</u>
End of Year			<u>\$ 152,650</u>	<u>\$ 313,924</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CORONER'S FEE FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Coroner's Fees	\$ 29,000	\$ 29,000	\$ 29,929	\$ 35,818
Interest	425	425	1,932	875
Total Revenues	<u>29,425</u>	<u>29,425</u>	<u>31,861</u>	<u>36,693</u>
EXPENDITURES				
Part Time	5,000	5,000	389	-
Office Supplies	3,000	3,000	1,683	-
Contractual Services	2,500	2,500	1,113	2,717
New Equipment	25,000	25,000	12,872	1,251
Total Expenditures	<u>35,500</u>	<u>35,500</u>	<u>16,057</u>	<u>3,968</u>
Net Change in Fund Balance	<u>\$ (6,075)</u>	<u>\$ (6,075)</u>	15,804	32,725
FUND BALANCE				
Beginning of Year			<u>135,150</u>	<u>102,425</u>
End of Year			<u>\$ 150,954</u>	<u>\$ 135,150</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STATE’S ATTORNEY AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation Fee	\$ 12,000	\$ 12,000	\$ 20,729	\$ 9,903
Interest	170	170	876	396
Total Revenues	<u>12,170</u>	<u>12,170</u>	<u>21,605</u>	<u>10,299</u>
EXPENDITURES				
Contractual Services	20,000	20,000	-	-
New Equipment	20,000	20,000	-	-
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (27,830)</u>	<u>\$ (27,830)</u>	21,605	10,299
FUND BALANCE				
Beginning of Year			<u>59,632</u>	<u>49,333</u>
End of Year			<u>\$ 81,237</u>	<u>\$ 59,632</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Electronic				
Citation Fee	\$ 15,250	\$ 15,250	\$ 14,820	\$ 13,763
Interest	110	110	647	273
Total Revenues	<u>15,360</u>	<u>15,360</u>	<u>15,467</u>	<u>14,036</u>
EXPENDITURES				
Contractual Services	-	-	7,931	2,640
Education and Training	3,000	3,000	-	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>7,931</u>	<u>2,640</u>
Net Change in Fund Balance	<u>\$ 12,360</u>	<u>\$ 12,360</u>	7,536	11,396
FUND BALANCE				
Beginning of Year			<u>43,706</u>	<u>32,310</u>
End of Year			<u>\$ 51,242</u>	<u>\$ 43,706</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SHERIFF ELECTRONIC CITATION FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Electronic Citation Fee	\$ 1,525	\$ 1,525	\$ 1,694	\$ 1,426
Interest	11	11	69	29
Total Revenues	<u>1,536</u>	<u>1,536</u>	<u>1,763</u>	<u>1,455</u>
EXPENDITURES				
New Equipment	<u>1,500</u>	<u>1,500</u>	-	<u>620</u>
Net Change in Fund Balance	<u>\$ 36</u>	<u>\$ 36</u>	1,763	835
FUND BALANCE				
Beginning of Year			<u>4,436</u>	<u>3,601</u>
End of Year			<u>\$ 6,199</u>	<u>\$ 4,436</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
HERITAGE LAKE FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018			2017 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ -	\$ -	\$ 425,128	\$ -
Interest	-	-	1,833	-
Total Revenues	-	-	426,961	-
EXPENDITURES				
Heritage Lake Project	-	-	2,810,908	-
Debt Service:				
Interest	-	-	31,618	-
Total Expenditures	-	-	2,842,526	-
Deficiency of Revenues Over Expenditures	-	-	(2,415,565)	-
OTHER FINANCING SOURCES				
Proceeds from Issuance of Debt	-	-	2,810,908	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	395,343	-
FUND BALANCE				
Beginning of Year			-	-
End of Year			<u>\$ 395,343</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
INDEMNITY FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	<u>2018</u>	<u>2017</u>
REVENUES		
Fines and Forfeitures - Indemnity Fees	\$ 27,900	\$ 25,660
Interest	1,603	2,070
Total Revenues	<u>29,503</u>	<u>27,730</u>
 EXPENDITURES		
General Governmental Services:		
Contractual Service	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	29,503	27,730
 OTHER FINANCING USES		
Transfers Out	<u>(16,154)</u>	<u>(10,983)</u>
Net Change in Fund Balance	13,349	16,747
 FUND BALANCE		
Beginning of Year	<u>808,980</u>	<u>792,233</u>
End of Year	<u><u>\$ 822,329</u></u>	<u><u>\$ 808,980</u></u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
SHERIFF'S COMMISSARY FUND
YEAR ENDED NOVEMBER 30, 2018
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2017**

	2018	2017
REVENUES		
Charges for Services:		
Fees for Phone Use	\$ 89,174	\$ 25,155
Commissary Sales	54,497	39,975
Total Revenues	143,671	65,130
EXPENDITURES		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	101,253	70,792
Net Change in Fund Balance	42,418	(5,662)
FUND BALANCE		
Beginning of Year	29,555	35,217
End of Year	\$ 71,973	\$ 29,555

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF NET POSITION
 YEAR ENDED NOVEMBER 30, 2018
 WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2017**

ASSETS	Actual	
	2018	2017
CURRENT ASSETS		
Cash	\$ 7,542,178	\$ 6,546,281
Stop Loss Receivable	-	248,632
Due from Other Funds	-	60,807
	-	60,807
Total Assets	\$ 7,542,178	\$ 6,855,720
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,535	\$ 3,535
Flex Spending Payable	22,528	-
Estimated Payable for Claims and Losses	544,408	231,448
Due to Others	19,129	19,129
Total Liabilities	589,600	254,112
NET POSITION	6,952,578	6,601,608
Total Liabilities and Net Position	\$ 7,542,178	\$ 6,855,720

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2018
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2017**

	Actual	
	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Charges for Services	\$ 4,981,256	\$ 4,943,656
Refunds and Recoveries	1,095,740	325,261
Total Operating Revenues	<u>6,076,996</u>	<u>5,268,917</u>
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Medical Claims	5,263,094	4,506,285
Administrative Costs:		
Health and Dental Administration	93,269	79,190
EAP Program	7,200	7,200
Employee Life Insurance	25,982	26,516
Voluntary Life Insurance	19,606	19,170
Voluntary Accidental, Death, and Dismemberment Life Insurance	360	400
Total Administrative Costs	<u>146,417</u>	<u>132,476</u>
Stop-Loss Reinsurance:		
Employee	151,760	141,588
Dependent	236,920	218,470
Aggregate	25,476	24,469
Total Stop-Loss Reinsurance	<u>414,156</u>	<u>384,527</u>
Total Operating Expenses	<u>5,823,667</u>	<u>5,023,288</u>
OPERATING INCOME	253,329	245,629
NONOPERATING REVENUES		
Interest Income	<u>97,641</u>	<u>44,353</u>
Change in Net Position	350,970	289,982
NET POSITION		
Beginning of Year	<u>6,601,608</u>	<u>6,311,626</u>
End of Year	<u>\$ 6,952,578</u>	<u>\$ 6,601,608</u>

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2018
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2017**

	Actual	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Assessments Made to Other Funds	\$ 3,679,046	\$ 3,909,094
Cash Received from Employees and Others	1,363,017	1,207,985
Cash Received from Refunds and Recoveries	1,344,372	76,629
Cash Paid for Claims	(4,927,606)	(4,686,132)
Cash Paid for Administrative Costs and Stop Loss Insurance	(560,573)	(517,003)
Net Cash Provided (Used) by Operating Activities	898,256	(9,427)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Cash and Investments	97,641	44,353
 NET INCREASE IN CASH	995,897	34,926
 CASH		
Beginning of Year	6,546,281	6,511,355
End of Year	\$ 7,542,178	\$ 6,546,281
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income	\$ 253,329	\$ 245,629
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Change in Assets and Liabilities:		
Stop Loss Receivable	248,632	(248,632)
Due from Other Funds	60,807	173,423
Flex Spending Payable	22,528	-
Estimated Payable for Claims and Losses	312,960	(179,847)
Net Cash Provided (Used) by Operating Activities	\$ 898,256	\$ (9,427)

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING SCHEDULE OF ASSETS AND LIABILITIES
YEAR ENDED NOVEMBER 30, 2018**

	Balance, November 30, 2017	Additions	Deductions	Balance, November 30, 2018
PROPERTY TAX FUND				
Assets:				
Cash and Investments	\$ 81,976	\$ 223,887,231	\$ 223,866,424	\$ 102,783
Liabilities:				
Amounts Due Taxing Bodies	\$ 81,976	\$ 223,887,231	\$ 223,866,424	\$ 102,783
ESTATE TAX FUND				
Assets:				
Cash and Investments	\$ 5,183	\$ 4	\$ -	\$ 5,187
Liabilities:				
Due to State of Illinois	\$ 5,183	\$ 4	\$ -	\$ 5,187
UNCLAIMED FUND				
Assets:				
Cash and Investments	\$ 103,183	\$ 11	\$ 22,927	\$ 80,267
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to Others	78,116	11	22,927	55,200
Total	\$ 103,183	\$ 11	\$ 22,927	\$ 80,267
CIRCUIT CLERK/COUNTY CLERK ESCROW FUND				
Assets:				
Cash and Investments	\$ 1,241,557	\$ 11,181,649	\$ 10,135,664	\$ 2,287,542
Liabilities:				
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	\$ 1,241,557	\$ 11,181,649	\$ 10,135,664	\$ 2,287,542

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING SCHEDULE OF ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2018**

	Balance, November 30, 2017	Additions	Deductions	Balance, November 30, 2018
INMATE BENEFIT FUND				
Assets:				
Cash and Investments	\$ 8,578	\$ 452,677	\$ 447,499	\$ 13,756
Liabilities:				
Amounts Held for Prisoners	\$ 8,578	\$ 452,677	\$ 447,499	\$ 13,756
VETERANS' MEMORIAL FUND				
Assets:				
Cash and Investments	\$ 6,501	\$ -	\$ 2,493	\$ 4,008
Liabilities:				
Due to Others	\$ 6,501	\$ -	\$ 2,493	\$ 4,008
CONDEMNATION ESCROW FUND				
Assets:				
Cash and Investments	\$ 109,998	\$ 2,804	\$ -	\$ 112,802
Liabilities:				
Amounts Held Pending Court Disposition	\$ 109,998	\$ 2,804	\$ -	\$ 112,802
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and Investments	\$ 1,556,976	\$ 235,524,376	\$ 234,475,007	\$ 2,606,345
Liabilities:				
Due to State of Illinois	\$ 30,250	\$ 4	\$ -	\$ 30,254
Due to Others	84,617	11	25,420	59,208
Amounts Due Taxing Bodies and Others	81,976	223,887,231	223,866,424	102,783
Amounts Held Pending Court Disposition	109,998	2,804	-	112,802
Amounts Held for Prisoners	8,578	452,677	447,499	13,756
Bond Restitution, Tax Redemption, and Miscellaneous Available for Distribution	1,241,557	11,181,649	10,135,664	2,287,542
Total Liabilities	\$ 1,556,976	\$ 235,524,376	\$ 234,475,007	\$ 2,606,345

**TAZEWELL COUNTY, ILLINOIS
EMERGENCY SYSTEM TELEPHONE BOARD (911)
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET AND STATEMENT OF NET POSITION
NOVEMBER 30, 2018**

	Balance Sheet	Adjustments	Statement of Net Position
ASSETS			
CURRENT ASSETS			
Cash	\$ 867,437	\$ -	\$ 867,437
Accounts Receivable	483,598	-	483,598
Total Current Assets	<u>1,351,035</u>	<u>-</u>	<u>1,351,035</u>
NONCURRENT ASSETS			
Capital Assets, Net	-	1,302,175	1,302,175
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	-	34,848	34,848
Total Assets and Deferred Outflows of Resources	<u>\$ 1,351,035</u>	<u>\$ 1,337,023</u>	<u>\$ 2,688,058</u>
LIABILITIES AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 12,809	\$ -	\$ 12,809
Accrued Payroll and Related Costs	3,034	-	3,034
Total Current Liabilities	<u>15,843</u>	<u>-</u>	<u>15,843</u>
NONCURRENT LIABILITIES			
Net Pension Liability	-	31,627	31,627
Total Other Postemployment Benefit Liability	-	44,236	44,236
Capital Lease Obligation	-	971,861	971,861
Total Noncurrent Liabilities	<u>-</u>	<u>1,047,724</u>	<u>1,047,724</u>
Total Liabilities	15,843	1,047,724	1,063,567
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	-	63,708	63,708
Deferred Amount Related to OPEB Liability	-	5,544	5,544
Total Deferred Inflows of Resources	<u>-</u>	<u>69,252</u>	<u>69,252</u>
FUND BALANCE/NET POSITION			
Investment in Capital Assets	-	330,314	330,314
Unrestricted	1,335,192	(110,267)	1,224,925
Total Net Position	<u>1,335,192</u>	<u>220,047</u>	<u>1,555,239</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 1,351,035</u>	<u>\$ 1,337,023</u>	<u>\$ 2,688,058</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, 2018**

Total Fund Balance for Fund Balance Sheet	\$ 1,335,192
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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	4,402,409
Accumulated Depreciation	(3,100,234)
Total	1,302,175

Deferred outflows of resources for net pension liability	34,848
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Deferred inflows of resources for net pension liability	(63,708)
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Deferred inflows of resources for total other postemployment benefit liability	(5,544)
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Certain liabilities 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, 2018 consist of:

Net Pension Liability	(31,627)
Total Other Postemployment Benefit Liability	(44,236)
Capital Lease Obligation	(971,861)
Total	(1,047,724)

Net Position	\$ 1,555,239
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**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, 2018**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for Services	\$ 2,063,750	\$ -	\$ 2,063,750
Interest	6,811	-	6,811
Forgiveness of Debt	92,344	-	92,344
Total Revenues	<u>2,162,905</u>	<u>-</u>	<u>2,162,905</u>
EXPENDITURES/EXPENSES			
Current	976,566	20,670	997,236
Debt Service:			
Principal	87,657	(87,657)	-
Interest	43,917	-	43,917
Capital Outlay	1,101,326	(1,101,326)	-
Depreciation	-	63,934	63,934
Total Expenditures/Expenses	<u>2,209,466</u>	<u>(1,104,379)</u>	<u>1,105,087</u>
Excess (Deficiency) of Revenues Over Expenditures/Expenses	(46,561)	1,104,379	1,057,818
OTHER FINANCING SOURCES			
Proceeds from Capital Lease Obligation	<u>1,059,518</u>	<u>(1,059,518)</u>	<u>-</u>
Net Change in Fund Balance/Net Position	1,012,957	44,861	1,057,818
FUND BALANCE/NET POSITION			
Beginning of Period	<u>322,235</u>	<u>175,186</u>	<u>497,421</u>
End of Period	<u>\$ 1,335,192</u>	<u>\$ 220,047</u>	<u>\$ 1,555,239</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, 2018**

Net Change in Fund Balance \$ 1,012,957

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 capital outlay and depreciation expense for the year:

Capital Outlay/Equipment	1,101,326
Depreciation Expense	(63,934)
Total	1,037,392

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	(1,059,518)
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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.

Capital Lease Obligation	87,657
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OPEB contributions are reported in governmental funds as expenditures. However, in the Statement of Activities, OPEB expense is the cost of benefits earned, adjusted for recognition of changes in deferred outflows and inflows of resources related to OPEB.

OPEB Payments	664
OPEB Expense	(3,167)
Total	(2,503)

Pension contributions are reported in governmental funds as expenditures. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows of resources related to pensions, and the investment experience.

Pension Contributions	(2,779)
Pension Expense	(15,388)
Total	(18,167)

Change in Net Position	\$ 1,057,818
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**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, 2018
WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2017**

	2018		Actual	2017 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for Services:				
Telephone Surcharge	\$ 1,200,525	\$ 1,200,525	\$ 2,063,750	\$ 1,155,986
Interest	625	625	6,811	1,683
Forgiveness of Debt	-	-	92,344	-
Miscellaneous	-	-	-	7,600
Total Revenues	<u>1,201,150</u>	<u>1,201,150</u>	<u>2,162,905</u>	<u>1,165,269</u>
EXPENDITURES				
Public Safety and Corrections:				
Administrator	152,330	152,330	183,834	113,171
Illinois Municipal Retirement	17,076	17,076	14,939	10,897
Social Security	11,653	11,653	10,720	6,996
Supplies	350	350	582	243
Gas/Oil	3,000	3,000	3,121	1,419
Insurance	1,681	1,681	7,250	1,582
Repair and Maintenance	310,000	310,000	536,634	296,350
Administration - Other	5,000	5,000	3,174	9,655
Dues and Subscriptions	6,000	6,000	3,167	-
Legal Notices/Publications	1,071	1,071	54	-
Conferences and Seminars	4,000	4,000	253	245
Line Charges	325,000	325,000	171,549	378,321
Consulting Services	35,000	35,000	41,289	28,841
Equipment	300,000	300,000	1,101,326	37,168
Contingency	58,608	58,608	-	-
Total Public Safety and Corrections	<u>1,230,769</u>	<u>1,230,769</u>	<u>2,077,892</u>	<u>884,888</u>
Debt Service:				
Principal	-	-	87,657	-
Interest	-	-	43,917	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>131,574</u>	<u>-</u>
Total Expenditures	<u>1,230,769</u>	<u>1,230,769</u>	<u>2,209,466</u>	<u>884,888</u>
Excess (Deficiency) of Revenues Over Expenditures	(29,619)	(29,619)	(46,561)	280,381
OTHER FINANCING SOURCES				
Proceeds from Capital Lease Obligation	-	-	1,059,518	-
Net Change in Fund Balance	<u>\$ (29,619)</u>	<u>\$ (29,619)</u>	1,012,957	280,381
FUND BALANCE				
Beginning of Year			<u>322,235</u>	<u>41,854</u>
End of Year			<u>\$ 1,335,192</u>	<u>\$ 322,235</u>

**TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,
TAX DISTRIBUTIONS, AND TAX RATES
TAX YEARS 2017, 2016, AND 2015**

2017			
ASSESSED VALUATIONS	\$ 2,741,103,965		
Fund	Extension	Distribution	Rate
General	\$ 4,785,229	\$ 4,756,313	.1797
Illinois Municipal Retirement	1,246,657	1,239,501	.0468
County Highway	1,759,189	1,749,008	.0661
County Bridge	793,110	788,752	.0298
Federal Aid Matching Tax	659,463	655,876	.0248
County Health	917,722	912,619	.0345
Social Security	1,132,938	1,126,484	.0426
Persons With Developmental Disabilities	554,513	551,336	.0208
Veterans' Assistance	211,230	210,416	.0080
Tort Judgment	1,491,897	1,483,269	.0560
Extension Education	157,028	156,156	.0059
Total	\$ 13,708,976	\$ 13,629,730	.5150

**TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,
TAX DISTRIBUTIONS, AND TAX RATES (CONTINUED)
TAX YEARS 2017, 2016, AND 2015**

2016			2015		
<u>\$ 2,696,600,064</u>			<u>\$ 2,640,776,415</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 4,200,187	\$ 4,173,075	.1606	\$ 4,171,639	\$ 4,064,635	.1627
1,679,865	1,669,016	.0642	1,779,824	1,734,633	.0694
1,805,162	1,793,509	.0690	1,756,237	1,711,695	.0685
770,091	765,113	.0294	793,255	773,269	.0309
640,086	635,949	.0245	659,422	642,783	.0257
891,202	885,443	.0341	891,194	868,588	.0348
1,092,880	1,085,824	.0418	953,752	929,504	.0372
554,549	550,968	.0212	571,738	557,402	.0223
205,079	203,754	.0078	211,261	205,928	.0083
1,060,183	1,053,342	.0405	1,095,277	1,067,641	.0427
157,209	156,198	.0060	157,164	153,122	.0061
<u>\$ 13,056,493</u>	<u>\$ 12,972,191</u>	<u>.4991</u>	<u>\$ 13,040,763</u>	<u>\$ 12,709,200</u>	<u>.5086</u>