

**TAZEWELL COUNTY, ILLINOIS**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEARS ENDED NOVEMBER 30, 2019**



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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, 2019, 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, 2019, 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 11, schedule of revenues, expenditures, and changes in fund balances - budget and actual - major funds on pages 54 and 55, other postemployment benefits information on page 56, and a note to required supplementary information on page 57 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, tax rates, and the consolidated year-end financial report 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 and the consolidated year-end financial report are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements, and the consolidated year-end financial report 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, 2018, which are not presented with the accompanying financial statements. In our report dated July 8, 2019, 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 2018 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 2018 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 2018 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 20, 2020 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 20, 2020

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2019**

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, 2019. 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 \$74,056,393 (Total Net Position). The net position related to Governmental Activities decreased by \$1,691,615.

As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$56,147,877. Of this amount, approximately \$12.1 million is restricted to use for specific purposes as set forth by state statute or other external sources (grantors, creditors, etc.) while \$21.4 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 \$20.9 million of unassigned fund balance meaning it's available for any purpose. The fund balances as of November 30, 2019 represent an increase of \$3,803,784 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, 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  
YEAR ENDED NOVEMBER 30, 2019**

The government-wide financial statements can be found on pages 12 to 14 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 15-18.

**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 19-21 of this report.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2019**

**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 22.

**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 23-54.

**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 post-employment benefits to employees. Required supplementary information can be found on pages 54-57.

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 of pensions. Combining and individual fund statements can be found on pages 58-139 of this report.

**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 \$74.1 million at the close of the most recent fiscal year. The largest component of the County's total net position (\$47.7 million or 64.4%) 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, 2019.

CONDENSED STATEMENT OF NET POSITION

	Governmental Activities		Component Unit		Total	
	2019	2018	2019	2018	2019	2018
<b>Assets:</b>						
Current and Other Assets	\$ 82,272,013	\$ 77,403,881	\$ 2,033,922	\$ 1,351,035	\$ 84,305,935	\$ 78,754,916
Long-term Notes Receivable	82,378	95,521	-	-	82,378	95,521
Capital Assets	49,310,410	50,042,728	1,220,282	1,302,175	50,530,692	51,344,903
Total Assets	<u>131,664,801</u>	<u>127,542,130</u>	<u>3,254,204</u>	<u>2,653,210</u>	<u>134,919,005</u>	<u>130,195,340</u>
<b>Deferred Outflow of Resources</b>	<u>20,586,356</u>	<u>5,410,111</u>	<u>98,216</u>	<u>34,848</u>	<u>20,684,572</u>	<u>5,444,959</u>
Total Assets and Deferred Outflow of Resources	<u>152,251,157</u>	<u>132,952,241</u>	<u>3,352,420</u>	<u>2,688,058</u>	<u>155,603,577</u>	<u>135,640,299</u>
<b>Liabilities:</b>						
Current and Other Liabilities	5,075,066	4,550,950	34,706	15,843	5,109,772	4,566,793
Long-term Liabilities	50,778,828	26,365,914	985,535	1,047,724	51,764,363	27,413,638
Total Liabilities	<u>55,853,894</u>	<u>30,916,864</u>	<u>1,020,241</u>	<u>1,063,567</u>	<u>56,874,135</u>	<u>31,980,431</u>
<b>Deferred Inflows of Resources</b>	<u>22,340,870</u>	<u>26,287,369</u>	<u>31,206</u>	<u>69,252</u>	<u>22,372,076</u>	<u>26,356,621</u>
<b>Net Position:</b>						
Net Investment in Capital Assets	47,727,749	47,931,526	434,785	330,314	48,162,534	48,261,840
Restricted	12,276,207	10,539,434	-	-	12,276,207	10,539,434
Unrestricted	14,052,437	17,277,048	1,866,188	1,224,925	15,918,625	18,501,973
Total Net Position	<u>\$ 74,056,393</u>	<u>\$ 75,748,008</u>	<u>\$ 2,300,973</u>	<u>\$ 1,555,239</u>	<u>\$ 76,357,366</u>	<u>\$ 77,303,247</u>

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2019**

Another component of the County's total net position, totaling \$12.3 million or 16.6%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$14.1 million or 19%, 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 12-13 of this report.

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

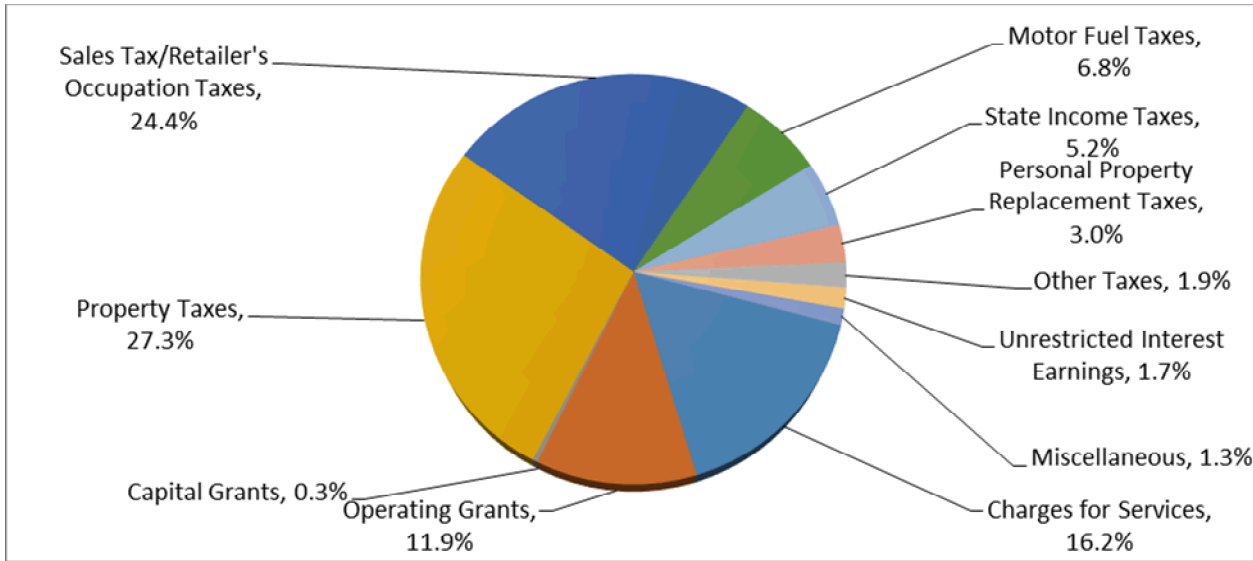
**TAZEWELL COUNTY'S CHANGES IN NET POSITION**

	Governmental Activities		Component Unit		Total	
	2019	2018	2019	2018	2019	2018
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for Services	8,437,592	9,565,291	2,070,368	2,063,750	10,507,960	11,629,041
Operating Grants	6,194,376	6,271,838	-	-	6,194,376	6,271,838
Capital Grants	180,563	65,506	-	-	180,563	65,506
<b>General Revenues:</b>						
Property Taxes	14,237,715	13,898,702	-	-	14,237,715	13,898,702
Sales Tax/Retailer's Occupation Taxes	12,695,727	12,988,746	-	-	12,695,727	12,988,746
Motor Fuel Taxes	3,539,966	3,454,855	-	-	3,539,966	3,454,855
State Income Taxes	2,723,242	2,449,974	-	-	2,723,242	2,449,974
Personal Property Replacement Taxes	1,562,989	1,257,186	-	-	1,562,989	1,257,186
Other Taxes	998,806	858,205	-	-	998,806	858,205
Unrestricted Interest Earnings	871,767	703,528	16,506	6,811	888,273	710,339
Miscellaneous	672,918	1,391,986	8	92,344	672,926	1,484,330
<b>Total Revenues</b>	<b>52,115,661</b>	<b>52,905,817</b>	<b>2,086,882</b>	<b>2,162,905</b>	<b>54,202,543</b>	<b>55,068,722</b>
<b>Expenses:</b>						
Judicial	11,606,173	9,807,008	-	-	11,606,173	9,807,008
Public Safety and Corrections	18,777,573	14,109,441	-	-	18,777,573	14,109,441
Community Development	490,918	382,107	-	-	490,918	382,107
Highways	7,007,519	10,757,700	-	-	7,007,519	10,757,700
Health and Welfare	10,659,538	9,743,301	-	-	10,659,538	9,743,301
General Governmental Services	5,070,823	6,793,421	-	-	5,070,823	6,793,421
Interest Expense	194,732	54,382	-	-	194,732	54,382
Emergency Telephone System Board	-	-	1,341,148	1,105,087	1,341,148	1,105,087
<b>Total Expenses</b>	<b>53,807,276</b>	<b>51,647,360</b>	<b>1,341,148</b>	<b>1,105,087</b>	<b>55,148,424</b>	<b>52,752,447</b>
Change in Net Position	(1,691,615)	1,258,457	745,734	1,057,818	(945,881)	2,316,275
Net Position, Beginning of Year, as Previously Reported	75,748,008	74,489,551	1,555,239	497,421	77,303,247	74,986,972
<b>Net Position, End of Year</b>	<b>74,056,393</b>	<b>75,748,008</b>	<b>2,300,973</b>	<b>1,555,239</b>	<b>76,357,366</b>	<b>77,303,247</b>

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 (27.3%), sales/retailers occupational taxes (24.4%) and Charges for Services (16.2%).

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2019**

**Governmental Activities – Revenues by Source**

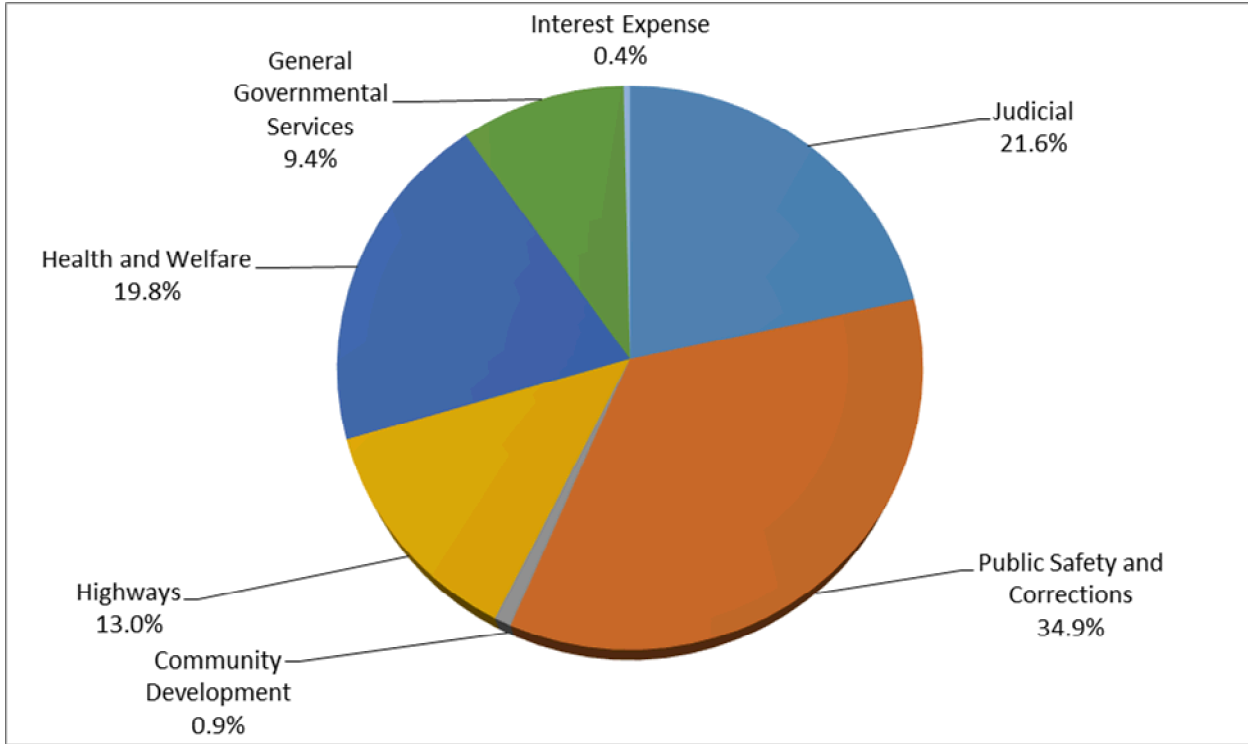


The chart below shows the expenses by activity type for the governmental activities for the County during Fiscal Year 2019. For the Fiscal Year Ended November 30, 2019, governmental activity expenses totaled \$53,807,276, an increase of \$2,159,916 or 4.18% when compared to Fiscal Year 2018. The majority of that increase was reflected in Public Safety and Corrections and Judicial which showed a \$4.7 million and \$1.8 million increase, respectively. Some of the increase in those expenses was offset by a decrease in General Governmental Services and Highways.

Public Safety and Correction expenses constituted the largest single category of expenses within the governmental activities totaling \$18,777,573, or 34.9% of total expenses. Judicial expenses were the next largest at \$11,606,173 (21.6%), followed by Health and Welfare expenses of \$10,659,538 (19.8%) and Highway expenses of \$7,007,519 (13.0%).

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2019**

**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, 2019, the County's governmental funds reported combined ending fund balances of \$56,147,877 which is an increase of \$3,803,784 from the prior year fund balances.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2019**

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 \$22,016,865 at the end of Fiscal Year 2018 to \$23,524,505 at the end of Fiscal Year 2019. Revenues were \$1,408,928 more than expenditures in 2019.

The Tort Judgment Fund is a special revenue fund used to account for revenues derived from specific taxes for risk of loss incurred by the county. The ending fund balance for the Tort Judgment fund increased from \$1,201,178 in Fiscal Year 2018 to \$1,557,696 in Fiscal Year 2019, a \$356,518 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 \$3,284,680, representing a decrease of \$66,634 for Fiscal Year 2019.

**Budgetary Highlights**

During Fiscal Year 2019, 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, 2019 was \$50,530,692. 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, 2019  
(net of depreciation)**

	Primary Government		Discretely Presented Component Unit		Total	
	2019	2018	2019	2018	2019	2018
Land	1,735,715	1,735,715	-	-	1,735,715	1,735,715
Construction in Progress	595,876	230,103	-	-	595,876	230,103
Buildings and Building Improvements	18,469,287	18,917,529	-	-	18,469,287	18,917,529
Land Improvements	440,239	459,372	-	-	440,239	459,372
Furnishings and Equipment	5,693,027	5,521,818	1,220,282	1,302,175	6,913,309	6,823,993
Infrastructure	22,376,266	23,178,191	-	-	22,376,266	23,178,191
<b>Total</b>	<b>49,310,410</b>	<b>50,042,728</b>	<b>1,220,282</b>	<b>1,302,175</b>	<b>50,530,692</b>	<b>51,344,903</b>

Additional information on the County's capital assets can be found in Note 6 on pages 37-38 of this report.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2019**

**Long-Term Debt**

As of November 30, 2019, Tazewell County's total governmental activities long-term debt liabilities were \$4,275,622. This includes \$749,151 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, \$124,144 in general obligation debt certificates and \$591,419 in capital leases for a wheel loader, a backhoe, telephone and copier equipment.

Additional information on long-term debt activity can be found in Note 7 on pages 38-41 of this report.

**Deferred Outflows of Resources**

As of November 30, 2019, the County' governmental activities had deferred outflows of resources related to pension and OPEB expense to be recognized in future periods and for pension contributions made after the measurement dates of \$13,086,534 and \$7,499,822, respectively.

Additional information on deferred outflows of resources related to pension activity can be found in Note 11 on pages 43-48 of this report.

**Deferred Inflows of Resources**

The County's governmental activities 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 \$14,700,217. The County also had deferred inflows of resources related to pension and OPEB expense to be recognized in future periods of \$3,214,779 and \$4,425,841, 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 35, Note 11 on pages 43-48 and Note 12 on pages 49-51, respectively.

**Economic Factors and Conditions**

The equalized assessed valuation (EAV) of taxable property in Tazewell County, for taxes payable in 2019, increased by approximately 0.58% to \$2.76 billion. Residential properties made up 69.2% of the EAV, while commercial and industrial development constituted 22.3% and farmland 7.8%.

According to the Illinois Department of Employment Security, the unemployment rate in Tazewell County decreased from 4.9% in 2018 to 4.4% in 2019. In comparison, the unemployment rate in the State of Illinois was 4.3% in 2018 and 4.0% in 2019 while the average unemployment rate United States was 3.9% in 2018 and 3.7% in 2019.

The State of Illinois is an unknown variable with regards to Tazewell County's fiscal stability in the future. 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.

The declaration of the global pandemic by the World Health Organization and subsequent stay at home order issued for the State of Illinois in March 2020 will have a significant impact on the United States, State of Illinois and Tazewell County. At this time, the full impact of this pandemic on the local economy cannot be estimated. The situation will continue to be assessed as it progresses and appropriate actions will be taken to minimize the impact as necessary.

**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2019**

<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
<b>CURRENT ASSETS</b>			
Cash	\$ 54,482,672	\$ 1,370,203	\$ 55,852,875
Investments	7,369,503	-	7,369,503
Receivables:			
Property Taxes	14,700,217	-	14,700,217
State of Illinois	5,346,479	-	5,346,479
Other	95,368	663,719	759,087
Notes Receivable, Net of Allowance for Doubtful			
Accounts of \$23,000	74,351	-	74,351
Prepaid Expenses	83,427	-	83,427
Accrued Interest Receivable	53,454	-	53,454
Inventory, at Cost	66,542	-	66,542
Total Current Assets	<u>82,272,013</u>	<u>2,033,922</u>	<u>84,305,935</u>
<b>NONCURRENT ASSETS</b>			
Notes Receivable	82,378	-	82,378
Capital Assets, Not Depreciated	2,331,591	-	2,331,591
Capital Assets, Net	<u>46,978,819</u>	<u>1,220,282</u>	<u>48,199,101</u>
Total Noncurrent Assets	<u>49,392,788</u>	<u>1,220,282</u>	<u>50,613,070</u>
 Total Assets	 131,664,801	 3,254,204	 134,919,005
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to OPEB Liability	7,499,822	20,547	7,520,369
Deferred Amount Related to Pension Liability	<u>13,086,534</u>	<u>77,669</u>	<u>13,164,203</u>
Total Deferred Outflows of Resources	<u>20,586,356</u>	<u>98,216</u>	<u>20,684,572</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 152,251,157</u>	 <u>\$ 3,352,420</u>	 <u>\$ 155,603,577</u>

See accompanying Notes to Basic Financial Statements.



**TAZEWELL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**NOVEMBER 30, 2019**

<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 1,708,070	\$ 33,059	\$ 1,741,129
Accrued Payroll and Related Costs	947,722	1,647	949,369
Flex Spending Payable	20,739	-	20,739
Estimated Payable for Claims and Losses	294,313	-	294,313
Due to Others	42,169	-	42,169
Trust Funds Due Others	660,377	-	660,377
Unearned Revenue - Other	132,096	-	132,096
Compensated Absences Payable	9,518	-	9,518
Debt Certificates	28,068	-	28,068
Lines of Credit	989,151	-	989,151
Capital Lease Obligation	242,843	-	242,843
Total Current Liabilities	<u>5,075,066</u>	<u>34,706</u>	<u>5,109,772</u>
<b>NONCURRENT LIABILITIES</b>			
Compensated Absences Payable	540,455	-	540,455
Net Pension Liability	22,113,841	131,246	22,245,087
Total Other Postemployment Benefit Liability	25,108,972	68,792	25,177,764
Debt Certificates	96,076	-	96,076
Lines of Credit	2,570,908	-	2,570,908
Capital Lease Obligation	348,576	785,497	1,134,073
Total Noncurrent Liabilities	<u>50,778,828</u>	<u>985,535</u>	<u>51,764,363</u>
Total Liabilities	55,853,894	1,020,241	56,874,135
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Subsequent Year's Property Taxes	14,700,217	-	14,700,217
Deferred Amount Related to Pension Liability	3,214,779	19,080	3,233,859
Deferred Amount Related to OPEB Liability	4,425,874	12,126	4,438,000
Total Deferred Inflows of Resources	<u>22,340,870</u>	<u>31,206</u>	<u>22,372,076</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	47,727,749	434,785	48,162,534
Restricted for:			
Judicial	1,291,222	-	1,291,222
Public Safety and Corrections	513,283	-	513,283
Community Development	549,093	-	549,093
Highways	3,713,295	-	3,713,295
Health and Welfare	802,249	-	802,249
General Governmental Services	1,918,862	-	1,918,862
Retirement	3,488,203	-	3,488,203
Unrestricted	14,052,437	1,866,188	15,918,625
Total Net Position	<u>\$ 74,056,393</u>	<u>\$ 2,300,973</u>	<u>\$ 76,357,366</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2019**

	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	
<b>PRIMARY GOVERNMENT</b>							
Governmental Activities:							
Judicial	\$ 11,606,173	\$ 2,373,286	\$ 990,116	\$ -	\$ (8,242,771)	\$ -	\$ (8,242,771)
Public Safety and Corrections	18,777,573	886,284	56,514	54,894	(17,779,881)	-	(17,779,881)
Community Development	490,918	145,128	-	-	(345,790)	-	(345,790)
Highways	7,007,519	314,782	-	-	(6,692,737)	-	(6,692,737)
Health and Welfare	10,659,538	2,246,521	5,064,016	-	(3,349,001)	-	(3,349,001)
General Governmental Services	5,070,823	2,471,591	83,730	125,669	(2,389,833)	-	(2,389,833)
Interest Expense	194,732	-	-	-	(194,732)	-	(194,732)
Total Primary Government	<u>\$ 53,807,276</u>	<u>\$ 8,437,592</u>	<u>\$ 6,194,376</u>	<u>\$ 180,563</u>	(38,994,745)	-	(38,994,745)
<b>COMPONENT UNIT</b>							
Emergency Telephone							
System Board	<u>\$ 1,341,148</u>	<u>\$ 2,070,368</u>	<u>\$ -</u>	<u>\$ -</u>	-	729,220	729,220
<b>GENERAL REVENUES</b>							
Property Taxes					14,237,715	-	14,237,715
Sales Tax/Retailers' Occupation Taxes					12,695,727	-	12,695,727
Motor Fuel Taxes					3,539,966	-	3,539,966
State Income Taxes					2,723,242	-	2,723,242
Personal Property Replacement Taxes					1,562,989	-	1,562,989
Other Taxes					998,806	-	998,806
Unrestricted Interest Earnings					871,767	16,506	888,273
Miscellaneous					672,918	8	672,926
Total General Revenues					<u>37,303,130</u>	<u>16,514</u>	<u>37,319,644</u>
Change in Net Position					(1,691,615)	745,734	(945,881)
<b>NET POSITION</b>							
Beginning of Year					<u>75,748,008</u>	<u>1,555,239</u>	<u>77,303,247</u>
End of Year					<u>\$ 74,056,393</u>	<u>\$ 2,300,973</u>	<u>\$ 76,357,366</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
BALANCE SHEET – GOVERNMENTAL FUNDS  
NOVEMBER 30, 2019**

<b>ASSETS</b>	General Fund	Tort Judgment Fund	County Health Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 17,597,997	\$ 1,433,875	\$ 2,379,294	\$ 25,182,360	\$ 46,593,526
Investments	3,523,371	127,502	612,804	3,105,826	7,369,503
Receivables:					
Property Taxes	5,445,000	2,079,000	908,502	6,267,715	14,700,217
State of Illinois	4,162,993	-	485,851	697,635	5,346,479
Other	-	-	-	95,368	95,368
Notes Receivable, Net of Allowance for Doubtful Accounts of \$23,000	-	-	-	156,729	156,729
Prepaid Expenses	69,952	-	6,242	7,233	83,427
Accrued Interest Receivable	44,647	-	8,807	-	53,454
Inventory, at Cost	-	-	66,542	-	66,542
Due from Other Funds	194,866	-	14,126	135,325	344,317
<b>Total Assets</b>	<b>\$ 31,038,826</b>	<b>\$ 3,640,377</b>	<b>\$ 4,482,168</b>	<b>\$ 35,648,191</b>	<b>\$ 74,809,562</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 619,489	\$ -	\$ 74,616	\$ 1,010,430	\$ 1,704,535
Accrued Payroll and Related Costs	766,415	3,681	64,652	112,974	947,722
Due to Other Funds	-	-	17,857	326,460	344,317
Due to Others - Deferred Prosecution	20,372	-	-	-	20,372
Due to Others - Veteran Memorial	2,668	-	-	-	2,668
Trust Funds Due Others	660,377	-	-	-	660,377
Unearned Revenue	-	-	131,861	235	132,096
<b>Total Liabilities</b>	<b>2,069,321</b>	<b>3,681</b>	<b>288,986</b>	<b>1,450,099</b>	<b>3,812,087</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	5,445,000	2,079,000	908,502	6,267,715	14,700,217
Unavailable Revenue	-	-	-	149,381	149,381
<b>Total Deferred Inflows of Resources</b>	<b>5,445,000</b>	<b>2,079,000</b>	<b>908,502</b>	<b>6,417,096</b>	<b>14,849,598</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventory	-	-	66,542	-	66,542
Prepays	69,952	-	6,242	7,233	83,427
Restricted for:					
Judicial	-	-	-	1,291,222	1,291,222
Public Safety and Corrections	-	-	-	513,283	513,283
Community Development	-	-	-	399,712	399,712
Highways	-	-	-	3,713,295	3,713,295
Health and Welfare	-	-	-	802,249	802,249
General Governmental Services	-	900,999	-	1,017,863	1,918,862
Retirement	-	-	-	3,488,203	3,488,203
Committed to:					
Public Safety and Corrections	1,571,752	-	-	-	1,571,752
Assigned to:					
Judicial	453,524	-	-	593,889	1,047,413
Public Safety and Corrections	86,908	-	-	209,243	296,151
Community Development	-	-	-	396,712	396,712
Highways	-	-	-	12,219,977	12,219,977
Health and Welfare	-	-	3,211,896	2,029,867	5,241,763
General Governmental Services	-	656,697	-	1,105,356	1,762,053
Working Cash	450,757	-	-	-	450,757
Unassigned	20,891,612	-	-	(7,108)	20,884,504
<b>Total Fund Balances</b>	<b>23,524,505</b>	<b>1,557,696</b>	<b>3,284,680</b>	<b>27,780,996</b>	<b>56,147,877</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 31,038,826</b>	<b>\$ 3,640,377</b>	<b>\$ 4,482,168</b>	<b>\$ 35,648,191</b>	<b>\$ 74,809,562</b>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
YEAR ENDED NOVEMBER 30, 2019**

Total Fund Balances - Governmental Funds \$ 56,147,877

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	\$ 111,360,204	
Accumulated Depreciation	<u>62,049,794</u>	49,310,410

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.	149,381
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Deferred outflows of resources for net pension liability	13,086,534
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Deferred inflows of resources for net pension liability	(3,214,779)
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Deferred outflows of resources for OPEB liability	7,499,822
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Deferred inflows of resources for OPEB liability	(4,425,874)
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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.	7,551,430
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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, 2019 consist of:

Compensated Absences	549,973	
Net Pension Liability	22,113,841	
Total Other Postemployment Benefit Liability	25,108,972	
Debt Certificates	124,144	
Lines of Credit	3,560,059	
Capital Lease Obligation	<u>591,419</u>	<u>(52,048,408)</u>

Total Net Position of Governmental Activities	<u>\$ 74,056,393</u>
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**TAZEWELL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**YEAR ENDED NOVEMBER 30, 2019**

	General Fund	Tort Judgment Fund	County Health Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 5,471,317	\$ 1,666,416	\$ 906,769	\$ 6,193,213	\$ 14,237,715
Sales Tax/Retailers' Occupation Taxes	11,140,015	-	-	1,555,712	12,695,727
Intergovernmental	5,817,538	-	4,451,813	4,930,591	15,199,942
Loan Repayment	-	-	-	38,118	38,118
Licenses and Permits	841,835	-	-	-	841,835
Charges for Services	3,094,118	-	529,790	2,970,410	6,594,318
Fines and Forfeitures	422,326	-	-	118,110	540,436
Interest	389,676	2,243	48,663	320,147	760,729
Miscellaneous	461,003	-	246,316	197,284	904,603
Total Revenues	<u>27,637,828</u>	<u>1,668,659</u>	<u>6,183,351</u>	<u>16,323,585</u>	<u>51,813,423</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	7,674,679	-	-	1,043,667	8,718,346
Public Safety and Corrections	11,484,994	-	-	196,530	11,681,524
Community Development	363,453	-	-	-	363,453
Highways	-	-	-	5,987,121	5,987,121
Health and Welfare	-	-	6,202,477	2,433,306	8,635,783
General Governmental Services	4,758,784	1,283,144	-	442,863	6,484,791
Retirement	-	-	-	3,704,243	3,704,243
Capital Outlay	1,115,609	28,997	26,717	433,182	1,604,505
Debt Service:					
Principal	771,055	-	18,382	20,027	809,464
Interest	60,326	-	3,293	131,113	194,732
Total Expenditures	<u>26,228,900</u>	<u>1,312,141</u>	<u>6,250,869</u>	<u>14,392,052</u>	<u>48,183,962</u>
Excess (Deficiency) of Revenues over Expenditures	1,408,928	356,518	(67,518)	1,931,533	3,629,461
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Capital Lease Obligation	174,323	-	-	-	174,323
Transfers In	55,335	-	884	336,482	392,701
Transfers Out	(130,946)	-	-	(261,755)	(392,701)
Total Other Financing Sources (Uses)	<u>98,712</u>	<u>-</u>	<u>884</u>	<u>74,727</u>	<u>174,323</u>
Net Change in Fund Balances	1,507,640	356,518	(66,634)	2,006,260	3,803,784
<b>FUND BALANCE</b>					
Beginning of Year	<u>22,016,865</u>	<u>1,201,178</u>	<u>3,351,314</u>	<u>25,774,736</u>	<u>52,344,093</u>
End of Year	<u>\$ 23,524,505</u>	<u>\$ 1,557,696</u>	<u>\$ 3,284,680</u>	<u>\$ 27,780,996</u>	<u>\$ 56,147,877</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, 2019**

Total Net Change in Fund Balances - Governmental Funds		\$ 3,803,784
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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:</p>		
Capital Outlay	\$ 1,604,505	
Depreciation Expense	<u>(2,335,729)</u>	(731,224)
<p>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.</p>		
Pension Contributions	2,305,757	
Pension Expense	<u>(5,157,261)</u>	(2,851,504)
<p>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.</p>		
		(174,323)
<p>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.</p>		
Debt Certificates	18,382	
Line of Credit	725,404	
Capital Lease Obligation	<u>65,678</u>	809,464
<p>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.</p>		
		(36,872)
<p>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.</p>		
OPEB Payments	258,194	
OPEB Expense	<u>(3,329,867)</u>	(3,071,673)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Net Change in Intergovernmental		<u>(38,119)</u>
<p>The net change in net position of the internal service fund is reported with governmental activities.</p>		
		<u>598,852</u>
Change in Net Position of Governmental Activities		<u>\$ (1,691,615)</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
PROPRIETARY FUND – INTERNAL SERVICE FUND  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2019**

**ASSETS**

Cash	\$ 7,889,146
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**LIABILITIES**

Accounts Payable	3,535
Flex Spending Payable	20,739
Estimated Payable for Claims and Losses	294,313
Due to Others	19,129
Total Liabilities	<u>337,716</u>

**NET POSITION - UNRESTRICTED**

\$ 7,551,430

*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, 2019**

<b>OPERATING REVENUES</b>	
Charges for Services	\$ 5,305,188
Refunds and Recoveries	<u>232,099</u>
Total Operating Revenues	5,537,287
 <b>OPERATING EXPENSES</b>	
Medical Claims	4,454,076
Administrative Costs	143,834
Stop Loss Reinsurance	<u>451,563</u>
Total Operating Expenses	<u>5,049,473</u>
 <b>OPERATING INCOME</b>	 487,814
 <b>NONOPERATING REVENUES</b>	
Interest Income	<u>111,038</u>
 <b>CHANGE IN NET POSITION</b>	 598,852
 <b>NET POSITION</b>	
Beginning of Year	<u>6,952,578</u>
End of Year	<u><u>\$ 7,551,430</u></u>

See accompanying Notes to Basic Financial Statements.



**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED NOVEMBER 30, 2019**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Received from Assessments Made to Other Funds	\$ 3,942,169
Cash Received from Employees and Others	1,363,019
Cash Received from Refunds and Recoveries	232,099
Cash Paid for Claims	(4,705,960)
Cash Paid for Administrative Costs and Stop Loss Insurance	<u>(595,397)</u>
Net Cash Provided by Operating Activities	235,930

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Received on Cash and Investments	<u>111,038</u>
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**NET INCREASE IN CASH**

346,968

**CASH**

Beginning of Year	<u>7,542,178</u>
End of Year	<u><u>\$ 7,889,146</u></u>

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

Operating Income	\$ 487,814
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Assets and Liabilities:	
Flex Spending Payable	(1,789)
Estimated Payable for Claims and Losses	<u>(250,095)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 235,930</u></u>

**TAZEWELL COUNTY, ILLINOIS  
FIDUCIARY FUNDS – AGENCY FUND  
STATEMENT OF FIDUCIARY NET POSITION  
NOVEMBER 30, 2019**

**ASSETS**

Cash and Investments	<u>\$ 2,155,743</u>
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**LIABILITIES**

Due to State of Illinois	\$ 30,258
Due to Others	44,340
Amounts Due Taxing Bodies and Others	76,659
Amounts Held Pending Court Disposition	124,687
Amounts Held for Prisoners	8,920
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	<u>1,870,879</u>
 Total Liabilities	 <u>\$ 2,155,743</u>

*See accompanying Notes to Basic Financial Statements.*

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**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 accounting principles generally accepted in the United States of America 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, 2019**

**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, 2019**

**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, 2019**

**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.

Tort Judgment Fund – This special revenue fund is used to account for revenues derived from specific taxes for risk of loss incurred by the county.

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.

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.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

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

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

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.

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.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

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

**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.

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 to 50 Years
Furnishings and Equipment	5 to 15 Years



**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

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

**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 and other postemployment benefit liabilities expense to be recognized in future periods and for pension contributions made after the measurement dates.

**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.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

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

**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, 2019, 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, 2019, there were no investments that were cash equivalents.

**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.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

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

**Budgetary Data**

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

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

**Common Cash Account**

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

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

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

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

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

**Fund Balance Classification**

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

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

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

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

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

**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, 2019, the carrying amount of the County’s bank deposits (includes checking, savings, and certificates of deposit) was \$12,294,827 (excludes petty cash in the amount of \$6,982 which is included in the cash balance in the statement of net position). As of November 30, 2019, \$10,456,202 of the County’s bank balance of \$13,791,488 was exposed to custodial credit risk as follows:

Uninsured with Collateral Held by Pledging Bank	\$ 10,456,202
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As of November 30, 2019, the County’s investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 53,076,312	\$ 53,076,312	\$ 53,076,312

\* 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.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**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 three years from the date of purchase. However, the County may collateralize its repurchase agreements using longer-dated investments not to exceed five years to maturity.

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

**Concentration Risk**

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

**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.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Reconciliation**

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2019 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 55,852,875	\$ -	\$ 55,852,875
Investments	7,369,503	-	7,369,503
Cash and Investments	-	2,155,743	2,155,743
Total	<u>\$ 63,222,378</u>	<u>\$ 2,155,743</u>	<u>\$ 65,378,121</u>
Petty Cash			\$ 6,982
Bank Deposits			12,294,827
Sweep Accounts			53,076,312
Total			<u>\$ 65,378,121</u>

**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 2018 are reflected as revenues in fiscal year 2019. 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 2019 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 2020.

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

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 4 RECEIVABLES**

Certain receivables at November 30, 2019 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	\$ 3,145,307	\$ -	\$ -
Income Taxes	167,511	-	-
Video Gaming Taxes	11,994	-	-
Replacement Taxes	62,526	-	-
Use Taxes	227,891	-	-
Motor Fuel Taxes	-	-	460,394
Reimbursements	438,690	-	-
Grants	-	-	237,241
Department of Public Health and Department of Human Services	-	485,851	-
Other	109,074	-	-
Total	<u>\$ 4,162,993</u>	<u>\$ 485,851</u>	<u>\$ 697,635</u>

	<u>General</u>	<u>Nonmajor Funds</u>
Other:		
Tipping Fees	\$ -	\$ 70,141
Miscellaneous Other	-	25,227
Total	<u>\$ -</u>	<u>\$ 95,368</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.



**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 5 NOTES RECEIVABLE (CONTINUED)**

**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>
2020	\$ 74,351
2021	40,973
2022	30,562
2023	6,060
2024	6,213
Thereafter	<u>21,570</u>
Total	179,729
Allowance for Doubtful Accounts, Current	<u>(23,000)</u>
Total	<u><u>\$ 156,729</u></u>

**NOTE 6 CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2019 was as follows:

**Primary Government**

	<u>Balance at November 30, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at November 30, 2019</u>
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	230,103	398,122	32,349	595,876
Depreciated:				
Buildings and Building				
Improvements	30,007,453	74,024	-	30,081,477
Land Improvements	1,633,379	10,334	-	1,643,713
Furnishings and Equipment	14,539,911	1,160,698	288,801	15,411,808
Infrastructure	61,891,615	-	-	61,891,615
Total Capital Assets	<u>110,038,176</u>	<u>1,643,178</u>	<u>321,150</u>	<u>111,360,204</u>
Less Accumulated Depreciation for:				
Buildings and Building				
Improvements	11,089,927	522,263	-	11,612,190
Land Improvements	1,174,007	29,467	-	1,203,474
Furnishings and Equipment	9,018,093	982,074	281,386	9,718,781
Infrastructure	38,713,424	801,925	-	39,515,349
Total Accumulated Depreciation	<u>59,995,451</u>	<u>2,335,729</u>	<u>281,386</u>	<u>62,049,794</u>
Governmental Capital Assets, Net	<u><u>\$ 50,042,725</u></u>	<u><u>\$ (692,551)</u></u>	<u><u>\$ 39,764</u></u>	<u><u>\$ 49,310,410</u></u>

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 6 CAPITAL ASSETS (CONTINUED)**

**Primary Government (Government)**

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows at November 30, 2019:

Judicial	\$ 169,160
Public Safety and Corrections	667,165
Highways	1,066,782
Health and Welfare	24,079
General Governmental Services	408,543
Total Depreciation Expense	<u>\$ 2,335,729</u>

**Discretely Presented Component Unit**

	Balance at November 30, 2018	Additions	Deductions	Balance at November 30, 2019
ETSB:				
Equipment	\$ 4,402,409	\$ 44,893	\$ -	\$ 4,447,302
Less Accumulated Depreciation:				
Equipment	3,100,234	126,786	-	3,227,020
Component Unit Capital Assets, Net	<u>\$ 1,302,175</u>	<u>\$ (81,893)</u>	<u>\$ -</u>	<u>\$ 1,220,282</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, 2019:

	Balance November 30, 2018	Additions	Reductions	Balance November 30, 2019	Current Portion	Long-Term Portion
General Obligation Debt Certificates	\$ 142,526	\$ -	\$ 18,382	\$ 124,144	\$ 28,068	\$ 96,076
Lines of Credit	4,285,463	-	725,404	3,560,059	989,151	2,570,908
Capital Leases	482,774	174,323	65,678	591,419	242,843	348,576
Total	<u>\$ 4,910,763</u>	<u>\$ 174,323</u>	<u>\$ 809,464</u>	<u>\$ 4,275,622</u>	<u>\$ 1,260,062</u>	<u>\$ 3,015,560</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

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

**General Obligation Debt**

General obligation debt at November 30, 2019 is comprised of the following original issue:

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

\$ 124,144

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.

The annual requirements to amortize debt outstanding at November 30, 2019 are as follows:

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2020	\$ 28,068	\$ 1,963	\$ 30,031
2021	28,667	1,364	30,031
2022	29,279	753	30,032
2023	38,130	151	38,281
Total	<u>\$ 124,144</u>	<u>\$ 4,231</u>	<u>\$ 128,375</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 lease agreements as lessee for financing the acquisition of a wheel loader, backhoe, phone equipment, and copier 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, 2019**

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

**General Obligation Debt (Continued)**

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 742,198
Less: Accumulated Depreciation	<u>83,657</u>
Total	<u><u>\$ 658,541</u></u>

Depreciation expense for these assets acquired through capital lease totaled \$42,928.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2019 were as follows:

	<u>Governmental Activities</u>
<u>Year Ending November 30:</u>	
2020	\$ 269,366
2021	106,505
2022	166,214
2023	72,699
2024	<u>37,584</u>
Total	652,368
Less: Amount Representing Interest	<u>60,949</u>
Present Value of Minimum Lease Payments	<u><u>\$ 591,419</u></u>

**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, 2019:

	Balance November 30, 2018	Additions	Reductions	Balance November 30, 2019	Current Portion	Long-Term Portion
Capital Leases	\$ 971,861	\$ -	\$ 186,364	\$ 785,497	\$ -	\$ 785,497

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.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

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

**Discretely Presented Component Unit (Continued)**

The asset acquired through capital lease is as follows:

	Discretely Presented <u>Component Unit</u>
Machinery and Equipment	\$ 1,059,518
Less: Accumulated Depreciation	<u>158,928</u>
Total	<u><u>\$ 900,590</u></u>

Depreciation expense for this asset acquired through capital lease totaled \$105,952.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2019 were as follows:

	Discretely Presented <u>Component Unit</u>
<u>Year Ending November 30:</u>	
2020	\$ -
2021	-
2022	131,574
2023	131,574
2024	131,574
Thereafter	<u>526,294</u>
Total	921,016
Less: Amount Representing Interest	<u>135,519</u>
Present Value of Minimum Lease Payments	<u><u>\$ 785,497</u></u>

**Compensated Absences**

Activity for compensated absences for the governmental activities for the year ended November 30, 2019 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
\$ 513,101	\$ 652,092	\$ 615,220	\$ 549,973	\$ 9,518

**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, 2019, using the 2018 assessed valuation, the statutory limit for the County was \$79,260,968 providing a debt margin of \$77,759,908.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**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, 2019 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Health	\$ 17,857
	Nonmajor Governmental	177,009
County Health	Nonmajor Governmental	14,126
Nonmajor Governmental	Nonmajor Governmental	135,325
	Total	<u>\$ 344,317</u>

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.

Interfund transfers consisted of the following:

<u>Transfers Out</u>	<u>Transfers In</u>			<u>Total</u>
	<u>General Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Governmental Funds</u>	
General	\$ -	\$ -	\$ 130,946	\$ 130,946
Nonmajor Governmental Funds	55,335	884	205,536	261,755
Total	<u>\$ 55,335</u>	<u>\$ 884</u>	<u>\$ 336,482</u>	<u>\$ 392,701</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 Nonmajor Governmental Funds are for revenues that were incorrectly recorded in another fund.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**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	\$ 22,604	\$ 24,851	\$ 2,247
Sheriff's Grant	43,500	47,111	3,611
Circuit Clerk Document Storage	414,902	487,134	72,232
Circuit Clerk Automation	379,956	479,523	99,567
Treasurer's Automation	16,386	17,473	1,087
Circuit Clerk Electronic Citation	3,000	5,842	2,842
Drug Court Operations and Administration	9,650	32,682	23,032

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

Fund	Amount of Deficit Balance
Sheriff's Grant Fund	\$ (7,108)

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

**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](http://www.imrf.org).

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 11 PENSION PLAN (CONTINUED)**

**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.

**Employees Covered by Benefit Terms**

As of December 31, 2018, the following employees were covered by the benefit terms:

<b>Regular Plan</b>	<b>IMRF</b>
Retirees and Beneficiaries Currently Receiving Benefits	330
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	240
Active Plan Members	349
Total	919
<b>SLEP</b>	
Retirees and Beneficiaries Currently Receiving Benefits	43
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	7
Active Plan Members	38
Total	88



**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 11 PENSION PLAN (CONTINUED)**

**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 2019 and 2018 was 9.50% and 11.21%, respectively. For the fiscal year ended November 30, 2019, the County contributed \$1,727,022 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 2019 and 2018 was 18.45% and 19.59%, respectively. For the fiscal year ended November 30, 2019, the County contributed \$597,173 to the plan.

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- 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 7.25%.
- 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, 2019**

**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%	7.15%
International Equities	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternatives	7%	N/A
Private Equity	N/A	8.50%
Hedge Funds	N/A	5.50%
Commodities	N/A	3.20%
Cash Equivalents	1%	2.50%
Total	<u>100%</u>	

**Single Discount Rate**

A Single Discount Rate of 7.25% 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 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**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)
<b>Balances at December 31, 2017</b>	\$ 125,931,199	\$ 120,989,468	\$ 4,941,731
Changes for the Year:			
Service Cost	2,383,354	-	2,383,354
Interest on Total Pension Liability	9,338,255	-	9,338,255
Differences Between Expected and Actual Experience of the Total Pension Liability	(199,461)	-	(199,461)
Changes of Assumptions	4,063,600	-	4,063,600
Contributions - Employer	-	2,671,535	(2,671,535)
Contributions - Employee	-	1,191,182	(1,191,182)
Investment Income	-	(5,474,997)	5,474,997
Benefit Payments, including Refunds of Employee Contributions	(5,743,022)	(5,743,022)	-
Administrative Expense	-	(102,045)	102,045
Other (Net Transfer)	-	(3,283)	3,283
Net Changes	<u>9,842,726</u>	<u>(7,460,630)</u>	<u>17,303,356</u>
<b>Balances at December 31, 2018</b>	<u>\$ 135,773,925</u>	<u>\$ 113,528,838</u>	<u>\$ 22,245,087</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, 2018 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 7.25%, 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 6.25%	Current Discount 7.25%	1% Increase 8.25%
Net Pension Liability (Asset)	\$ 40,150,131	\$ 22,245,087	\$ 7,626,800

\* 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, 2019**

**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, 2019, the County recognized pension expense of \$5,187,869. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b><u>Deferred Amounts Related to Pensions</u></b>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<b><i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i></b>		
Differences Between Expected and Actual Experience	\$ 1,228,681	\$ (1,275,777)
Changes of Assumptions	3,163,515	(1,958,082)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	6,668,469	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	11,060,665	(3,233,859)
<b><i>Pension Contributions Made Subsequent to the Measurement Date</i></b>	2,103,538	-
Total Deferred Amounts Related to Pensions	<u>\$ 13,164,203</u>	<u>\$ (3,233,859)</u>

\$2,103,538 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, 2020.

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>	<u>Pension Expense</u>
2020	\$ 2,362,892
2021	678,674
2022	1,721,461
2023	3,063,779
Total	<u>\$ 7,826,806</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**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, 2019, the following employees were covered by the benefit terms:

Active Employees Full Eligible	60
Active Employees Not Yet Eligible	279
Retired Plan Members	27
Total	366

**Total OPEB Liability**

The County's total OPEB liability of \$25,177,764 was measured as of November 30, 2019, and was determined by an actuarial valuation as of December 1, 2018.

*Actuarial assumptions and other inputs.* The total OPEB liability in the December 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Salary Increases	2.50%
20-Year Tax-Exempt G.O.	
Bond Rate	2.77%
Healthcare Cost	
Trend Rates	7.00% decreasing to 5.00% after 8 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, 2018 valuation were based on the results of an actuarial experience study for the period December 1, 2018 through November 30, 2019.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 12 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)**

**Changes in the Total OPEB Liability**

	Amount
Balance at November 30, 2018	\$ 16,898,140
Changes for the year:	
Service Cost	490,519
Interest	592,100
Changes of Benefit Terms	1,798,503
Differences Between Expected and Actual Experience	(2,722,437)
Changes in Assumptions or Other Inputs	8,379,840
Benefit Payments	(258,901)
Net Changes	8,279,624
Balance at November 30, 2019	\$ 25,177,764

Changes in assumptions and other inputs reflect a change in the discount rate from 4.22% in 2018 to 2.77% in 2019.

*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 (1.77%) or 1-percentage-point higher (3.77%) than the current discount rate:

	1% Decrease (1.77%)	Discount Rate (2.77%)	1% Increase (3.77%)
Total OPEB Liability	\$ 31,583,536	\$ 25,177,764	\$ 20,380,120

*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:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 19,745,824	\$ 25,177,764	\$ 32,661,639

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 12 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)**

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

For the year ended November 30, 2019, the County recognized OPEB expense of \$3,338,384. At November 30, 2019, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

<b><u>Deferred Amounts Related to OPEB</u></b>	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
<b><i>Deferred Amounts to be Recognized in OPEB</i></b>		
<b><i>Expense in Future Periods</i></b>		
Differences Between Expected and Actual Experience	\$ -	\$ (2,443,212)
Changes of Assumptions	7,520,369	(1,994,788)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	<u>-</u>	<u>-</u>
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 7,520,369</u>	<u>\$ (4,438,000)</u>

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

<b><u>Year Ending November 30,</u></b>	<b><u>OPEB Expense</u></b>
2020	\$ 457,262
2021	457,262
2022	457,262
2023	457,262
2024	457,262
Thereafter	796,059
Total	<u>\$ 3,082,369</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**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, 2019, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$294,313. 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 \$7,551,430 for the Health Insurance Fund and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2019 and 2018 were:

	Health Insurance Fund
Balance - November 30, 2017	\$ 231,448
Claims Incurred	5,263,094
Claims Paid	(4,950,134)
Balance - November 30, 2018	544,408
Claims Incurred	4,454,076
Claims Paid	(4,704,171)
Balance - November 30, 2019	\$ 294,313

**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, 2019.

As of November 30, 2019, the building is being leased for monthly rental payments of between \$125 and \$2,600 and expires at various times through September 1, 2024. Total rental income for the year ended November 30, 2019 was \$104,445.



**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2019**

**NOTE 14 LEASES (CONTINUED)**

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2020	\$ 59,150
2021	34,420
2022	12,360
2023	12,360
2024	10,300
Total	<u>\$ 128,590</u>

**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 are as follows:

<u>Year Ending November 30,</u>	<u>Amount</u>
2020	51,653
2021	51,653
2022	4,304
Total	<u>\$ 107,610</u>

**Contingencies**

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.

**NOTE 16 SUBSEQUENT EVENTS**

**Worldwide Pandemic**

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2020 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

**TAZEWELL COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL**  
**MAJOR FUNDS**  
**YEAR ENDED NOVEMBER 30, 2019**

	General Fund		
	Original Budget	Amended Budget	Actual
<b>REVENUES</b>			
Property Taxes	\$ 5,539,077	\$ 5,539,077	\$ 5,471,317
Sales Taxes	10,000,000	10,000,000	11,140,015
Illinois State Income Taxes	2,150,000	2,150,000	2,723,242
Personal Property Replacement Taxes	600,000	600,000	847,990
Other State Taxes	621,500	621,500	998,806
Salary and Expenditure Reimbursements	1,189,825	1,189,825	1,121,831
Governmental Grants	77,490	77,490	125,669
Licenses and Permits	677,125	677,125	841,835
Charges for Services	3,764,550	3,764,550	3,094,118
Fines and Forfeitures	467,000	467,000	422,326
Interest	133,600	133,600	389,676
Miscellaneous	470,450	470,450	461,003
Total Revenues	<u>25,690,617</u>	<u>25,690,617</u>	<u>27,637,828</u>
<b>EXPENDITURES</b>			
Judicial	8,302,326	8,309,497	7,674,679
Public Safety and Corrections	11,834,029	11,918,734	11,914,236
Community Development	356,733	356,733	363,453
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	8,583,825	8,650,670	5,445,151
Retirement	-	-	-
Debt Service	1,145,000	1,145,000	831,381
Total Expenditures	<u>30,221,913</u>	<u>30,380,634</u>	<u>26,228,900</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,531,296)	(4,690,017)	1,408,928
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from Capital Lease Obligation	1,878,514	1,878,514	174,323
Transfers In	-	-	55,335
Transfers Out	-	-	(130,946)
Total Other Financing Sources	<u>1,878,514</u>	<u>1,878,514</u>	<u>98,712</u>
Net Change in Fund Balances	<u>\$ (2,652,782)</u>	<u>\$ (2,811,503)</u>	1,507,640
<b>FUND BALANCE</b>			
Beginning of Year			<u>22,016,865</u>
End of Year			<u>\$ 23,524,505</u>

**TAZEWELL COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL**  
**MAJOR FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2019**

Tort Judgment Fund			County Health Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ 1,686,554	\$ 1,686,554	\$ 1,666,416	\$ 917,679	\$ 917,679	\$ 906,769
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	187,230	187,230	207,665
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,388,135	4,388,135	4,244,148
-	-	-	-	-	-
-	-	-	583,450	583,450	529,790
-	-	-	-	-	-
200	200	2,243	20,000	20,000	48,663
-	-	-	320,209	320,209	246,316
<u>1,686,754</u>	<u>1,686,754</u>	<u>1,668,659</u>	<u>6,416,703</u>	<u>6,416,703</u>	<u>6,183,351</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,492,998	6,492,998	6,229,194
1,573,009	1,573,009	1,312,141	-	-	-
-	-	-	-	-	-
-	-	-	30,000	30,000	21,675
<u>1,573,009</u>	<u>1,573,009</u>	<u>1,312,141</u>	<u>6,522,998</u>	<u>6,522,998</u>	<u>6,250,869</u>
113,745	113,745	356,518	(106,295)	(106,295)	(67,518)
-	-	-	-	-	-
-	-	-	-	-	884
-	-	-	-	-	-
-	-	-	-	-	884
<u>\$ 113,745</u>	<u>\$ 113,745</u>	356,518	<u>\$ (106,295)</u>	<u>\$ (106,295)</u>	(66,634)
		<u>1,201,178</u>			<u>3,351,314</u>
		<u>\$ 1,557,696</u>			<u>\$ 3,284,680</u>

**TAZEWELL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**YEAR ENDED NOVEMBER 30, 2019**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability - Beginning	\$ 16,898,140	\$ 18,059,702	\$ 16,982,721
Service Cost	490,519	688,948	665,072
Interest on Total OPEB Liability	592,100	643,792	613,295
Changes in Benefit Terms	1,798,503	-	-
Differences Between Expected and Actual Experience	(2,722,437)	-	-
Changes in Assumptions	8,379,840	(2,240,756)	-
Benefit Payments and Refunds	(258,901)	(253,546)	(201,386)
Net Change in Total OPEB Liability	<u>8,279,624</u>	<u>(1,161,562)</u>	<u>1,076,981</u>
 Total OPEB Liability - Ending	 <u>\$ 25,177,764</u>	 <u>\$ 16,898,140</u>	 <u>\$ 18,059,702</u>
 Covered-Employee Payroll	 21,044,944	 23,109,589	 15,487,927
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 119.64%	 73.12%	 116.61%

In fiscal year 2019, the discount rate increased from 4.22% to 2.77%. However, there were no additional changes in assumptions or benefit terms in the actuarial valuation.

In the fiscal year 2018, 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, 2019**

**NOTE 1 BUDGETARY BASIS**

The budgetary comparison schedules for the General Fund, Tort Judgment 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, 2019**

<b>ASSETS</b>	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	\$ 1,262,253	\$ 1,992,161	\$ 1,188,024	\$ 4,210,724	\$ 2,792,574
Investments	-	-	2,675,281	25	-
Receivables:					
Property Taxes	-	839,520	-	785,169	652,608
State of Illinois:					
Motor Fuel Tax Allotments	150,883	-	309,511	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Notes Receivable, Net of Allowance for Doubtful					
Accounts of \$23,000	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	84,014	-	-	50,915	396
Total Assets	<u>\$ 1,497,150</u>	<u>\$ 2,831,681</u>	<u>\$ 4,172,816</u>	<u>\$ 5,046,833</u>	<u>\$ 3,445,578</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>					
Accounts Payable	\$ 3,976	\$ -	\$ 17,704	\$ 410,837	\$ 54,946
Accrued Payroll and Related Costs	-	-	2,724	-	-
Due to Other Funds	-	3,569	84,023	-	95
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>3,976</u>	<u>3,569</u>	<u>104,451</u>	<u>410,837</u>	<u>55,041</u>
Deferred Inflows of Resources:					
Subsequent Year's Property Taxes	-	839,520	-	785,169	652,608
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>839,520</u>	<u>-</u>	<u>785,169</u>	<u>652,608</u>
Fund Balance (Deficit):					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	972,351	-	-	664,792	1,337,518
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	1,988,592	-	-	-
Assigned to:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	520,823	-	4,068,365	3,186,035	1,400,411
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	<u>1,493,174</u>	<u>1,988,592</u>	<u>4,068,365</u>	<u>3,850,827</u>	<u>2,737,929</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 1,497,150</u>	<u>\$ 2,831,681</u>	<u>\$ 4,172,816</u>	<u>\$ 5,046,833</u>	<u>\$ 3,445,578</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2019**

Special Revenue							
Township Bridge Fund	Social Security Fund	Animal Control Fund	County Highway Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ 252,394	\$ 1,556,272	\$ 766,153	\$ 2,956,125	\$ 213,945	\$ 270,130	\$ 96,819	\$ 747,096
-	-	-	-	-	-	-	-
-	1,077,318	-	1,741,559	548,955	184,289	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	25,227	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	-	-
<u>\$ 252,394</u>	<u>\$ 2,633,590</u>	<u>\$ 767,477</u>	<u>\$ 4,722,911</u>	<u>\$ 762,900</u>	<u>\$ 454,419</u>	<u>\$ 96,869</u>	<u>\$ 747,096</u>
\$ -	\$ -	\$ 7,933	\$ 32,664	\$ 180,000	\$ 5,838	\$ 1,557	\$ -
-	56,661	6,255	22,016	-	1,152	460	4,810
52,684	-	-	3,959	-	-	-	-
-	-	-	-	-	-	-	-
52,684	56,661	14,188	58,639	180,000	6,990	2,017	4,810
-	1,077,318	-	1,741,559	548,955	184,289	-	-
-	-	-	-	-	-	-	-
-	1,077,318	-	1,741,559	548,955	184,289	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	22,762	501,843
-	-	-	-	-	-	-	-
78,080	-	-	-	-	-	-	-
-	-	199,722	-	33,945	112,872	-	-
-	-	-	-	-	-	-	-
-	1,499,611	-	-	-	-	-	-
-	-	-	-	-	-	72,040	240,443
-	-	-	-	-	-	-	-
121,630	-	-	2,922,713	-	-	-	-
-	-	552,243	-	-	150,268	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>199,710</u>	<u>1,499,611</u>	<u>753,289</u>	<u>2,922,713</u>	<u>33,945</u>	<u>263,140</u>	<u>94,852</u>	<u>742,286</u>
<u>\$ 252,394</u>	<u>\$ 2,633,590</u>	<u>\$ 767,477</u>	<u>\$ 4,722,911</u>	<u>\$ 762,900</u>	<u>\$ 454,419</u>	<u>\$ 96,869</u>	<u>\$ 747,096</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2019**

<b>ASSETS</b>	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
Cash	\$ 789,076	\$ 493,812	\$ 83,360	\$ 76,895	\$ 1,695,020
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Motor Fuel Tax Allotments	-	-	-	-	-
Grants	-	-	6,084	-	-
Other	-	-	-	-	70,141
Notes Receivable, Net of Allowance for Doubtful Accounts of \$23,000	156,729	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	<u>\$ 945,805</u>	<u>\$ 493,812</u>	<u>\$ 89,444</u>	<u>\$ 76,895</u>	<u>\$ 1,765,161</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>					
Accounts Payable	\$ -	\$ 553	\$ 35	\$ 5,238	\$ 1,655
Accrued Payroll and Related Costs	-	-	-	344	2,035
Due to Other Funds	-	-	-	-	61,611
Unearned Revenue	-	-	235	-	-
Total Liabilities	-	553	270	5,582	65,301
Deferred Inflows of Resources:					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	149,381	-	-	-	-
Total Deferred Inflows of Resources	149,381	-	-	-	-
Fund Balance (Deficit):					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Judicial	-	-	8,462	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	399,712	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	455,710
General Governmental Services	-	477,956	-	-	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	80,712	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	396,712	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	1,244,150
General Governmental Services	-	15,303	-	71,313	-
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	<u>796,424</u>	<u>493,259</u>	<u>89,174</u>	<u>71,313</u>	<u>1,699,860</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 945,805</u>	<u>\$ 493,812</u>	<u>\$ 89,444</u>	<u>\$ 76,895</u>	<u>\$ 1,765,161</u>



**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2019**

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
\$ 72,051	\$ 701,321	\$ 50,586	\$ 66,846	\$ -	\$ 346,214
-	-	-	-	-	-
-	-	-	-	-	-
187,051	-	-	25,800	18,306	-
-	-	-	-	-	-
-	-	-	600	-	-
-	-	-	-	-	-
<u>\$ 259,102</u>	<u>\$ 701,321</u>	<u>\$ 50,586</u>	<u>\$ 93,246</u>	<u>\$ 18,306</u>	<u>\$ 346,214</u>
\$ 259,069	\$ 5,451	\$ 824	\$ 6,863	\$ -	\$ -
-	5,018	-	2,610	4,762	4,127
-	-	-	-	20,652	-
-	-	-	-	-	-
259,069	10,469	824	9,473	25,414	4,127
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	600	-	-
-	502,298	-	-	-	-
-	-	41,898	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	172,531
-	-	-	-	-	-
-	188,554	-	-	-	-
-	-	7,864	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
33	-	-	83,173	-	-
-	-	-	-	-	169,556
-	-	-	-	(7,108)	-
<u>33</u>	<u>690,852</u>	<u>49,762</u>	<u>83,773</u>	<u>(7,108)</u>	<u>342,087</u>
<u>\$ 259,102</u>	<u>\$ 701,321</u>	<u>\$ 50,586</u>	<u>\$ 93,246</u>	<u>\$ 18,306</u>	<u>\$ 346,214</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2019**

<b>ASSETS</b>	Special Revenue				
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
Cash	\$ 38,355	\$ 448,618	\$ 196,992	\$ 196,276	\$ 91,194
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Motor Fuel Tax Allotments	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$23,000	-	-	-	-	-
Prepaid Expenses	-	-	490	-	4,769
Due from Other Funds	-	-	-	-	-
Total Assets	<u>\$ 38,355</u>	<u>\$ 448,618</u>	<u>\$ 197,482</u>	<u>\$ 196,276</u>	<u>\$ 95,963</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 208	\$ 9,311
Accrued Payroll and Related Costs	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	-	-	-	208	9,311
Deferred Inflows of Resources:					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balance (Deficit):					
Nonspendable:					
Prepays	-	-	490	-	4,769
Restricted for:					
Judicial	-	-	186,664	-	-
Public Safety and Corrections	-	247,440	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	32,125	-	-	140,276	81,883
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	10,328	-	-
Public Safety and Corrections	-	201,178	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	6,230	-	-	55,792	-
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	<u>38,355</u>	<u>448,618</u>	<u>197,482</u>	<u>196,068</u>	<u>86,652</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 38,355</u>	<u>\$ 448,618</u>	<u>\$ 197,482</u>	<u>\$ 196,276</u>	<u>\$ 95,963</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2019**

Special Revenue							
Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake	Indemnity Fund	Sheriff's Commissary Fund	Drug Court Operations and Administration Fund	Public Defender Automation Fund	Total
\$ 71,005	\$ 8,026	\$ 733,737	\$ 496,418	\$ 91,627	\$ 129,838	\$ 423	\$ 25,182,360
-	-	-	430,520	-	-	-	3,105,826
-	-	438,297	-	-	-	-	6,267,715
-	-	-	-	-	-	-	460,394
-	-	-	-	-	-	-	237,241
-	-	-	-	-	-	-	95,368
-	-	-	-	-	-	-	156,729
-	-	-	-	-	-	-	7,233
-	-	-	-	-	-	-	135,325
<u>\$ 71,005</u>	<u>\$ 8,026</u>	<u>\$ 1,172,034</u>	<u>\$ 926,938</u>	<u>\$ 91,627</u>	<u>\$ 129,838</u>	<u>\$ 423</u>	<u>\$ 35,648,191</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,768	\$ -	\$ 1,010,430
-	-	-	-	-	-	-	112,974
-	-	-	99,867	-	-	-	326,460
-	-	-	-	-	-	-	235
-	-	-	99,867	-	5,768	-	1,450,099
-	-	438,297	-	-	-	-	6,267,715
-	-	-	-	-	-	-	149,381
-	-	438,297	-	-	-	-	6,417,096
-	-	-	-	-	-	-	7,233
69,193	-	-	-	-	-	-	1,291,222
-	7,825	-	-	91,627	124,070	423	513,283
-	-	-	-	-	-	-	399,712
-	-	660,554	-	-	-	-	3,713,295
-	-	-	-	-	-	-	802,249
-	-	-	113,092	-	-	-	1,017,863
-	-	-	-	-	-	-	3,488,203
1,812	-	-	-	-	-	-	593,889
-	201	-	-	-	-	-	209,243
-	-	-	-	-	-	-	396,712
-	-	-	-	-	-	-	12,219,977
-	-	-	-	-	-	-	2,029,867
-	-	73,183	713,979	-	-	-	1,105,356
-	-	-	-	-	-	-	(7,108)
<u>71,005</u>	<u>8,026</u>	<u>733,737</u>	<u>827,071</u>	<u>91,627</u>	<u>124,070</u>	<u>423</u>	<u>27,780,996</u>
<u>\$ 71,005</u>	<u>\$ 8,026</u>	<u>\$ 1,172,034</u>	<u>\$ 926,938</u>	<u>\$ 91,627</u>	<u>\$ 129,838</u>	<u>\$ 423</u>	<u>\$ 35,648,191</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT)  
YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue				
	Township Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
<b>REVENUES</b>					
Taxes - Property Taxes	\$ -	\$ 789,343	\$ -	\$ 783,781	\$ 651,248
Taxes - Public Safety Sales Taxes	-	1,016,298	-	-	-
Intergovernmental	1,236,680	168,854	2,303,286	98,498	19,019
Loan Repayment	-	-	-	-	-
Charges for Services	-	-	68,067	24,293	-
Fines and Forfeitures	-	-	-	-	-
Interest	19,104	-	64,752	15,375	39,465
Miscellaneous	24,255	-	-	-	-
Total Revenues	<u>1,280,039</u>	<u>1,974,495</u>	<u>2,436,105</u>	<u>921,947</u>	<u>709,732</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	844,082	-	2,483,020	421,986	385,981
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	2,194,394	-	-	-
Capital Outlay	-	-	-	282,344	76,685
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>844,082</u>	<u>2,194,394</u>	<u>2,483,020</u>	<u>704,330</u>	<u>462,666</u>
Excess (Deficiency) of Revenues Over Expenditures	435,957	(219,899)	(46,915)	217,617	247,066
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(206,420)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(206,420)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	229,537	(219,899)	(46,915)	217,617	247,066
<b>FUND BALANCE (DEFICIT)</b>					
Beginning 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>
End of Year	<u>\$ 1,493,174</u>	<u>\$ 1,988,592</u>	<u>\$ 4,068,365</u>	<u>\$ 3,850,827</u>	<u>\$ 2,737,929</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019**

Special Revenue							
Township Bridge Fund	Social Security Fund	Animal Control Fund	County Highway Fund	Persons with Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ -	\$ 1,054,395	\$ -	\$ 1,738,244	\$ 547,880	\$ 209,658	\$ -	\$ -
-	539,414	-	-	-	-	-	-
-	-	-	220,963	-	-	-	-
-	-	-	-	-	-	-	-
62,001	-	632,230	160,421	-	-	41,302	355,295
-	-	15,380	-	-	-	-	-
96	-	9,684	43,494	-	-	-	10,588
-	-	2,084	9,260	-	265	-	-
<u>62,097</u>	<u>1,593,809</u>	<u>659,378</u>	<u>2,172,382</u>	<u>547,880</u>	<u>209,923</u>	<u>41,302</u>	<u>365,883</u>
-	-	-	-	-	-	35,869	479,523
-	-	-	-	-	-	-	-
-	-	-	1,819,978	-	-	-	-
-	-	574,614	-	542,100	163,774	-	-
-	-	-	-	-	-	-	-
-	1,509,849	-	-	-	-	-	-
-	-	38,319	26,265	-	-	-	-
-	-	-	20,027	-	-	-	-
-	-	-	11,567	-	-	-	-
<u>-</u>	<u>1,509,849</u>	<u>612,933</u>	<u>1,877,837</u>	<u>542,100</u>	<u>163,774</u>	<u>35,869</u>	<u>479,523</u>
62,097	83,960	46,445	294,545	5,780	46,149	5,433	(113,640)
-	-	-	206,420	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>206,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
62,097	83,960	46,445	500,965	5,780	46,149	5,433	(113,640)
<u>137,613</u>	<u>1,415,651</u>	<u>706,844</u>	<u>2,421,748</u>	<u>28,165</u>	<u>216,991</u>	<u>89,419</u>	<u>855,926</u>
<u>\$ 199,710</u>	<u>\$ 1,499,611</u>	<u>\$ 753,289</u>	<u>\$ 2,922,713</u>	<u>\$ 33,945</u>	<u>\$ 263,140</u>	<u>\$ 94,852</u>	<u>\$ 742,286</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
<b>REVENUES</b>					
Taxes - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	8,529	-	-
Loan Repayment	38,118	-	-	-	-
Charges for Services	-	183,769	26,389	16,074	427,456
Fines and Forfeitures	-	-	-	-	-
Interest	35,454	6,564	924	992	30,903
Miscellaneous	-	-	-	-	-
Total Revenues	<u>73,572</u>	<u>190,333</u>	<u>35,842</u>	<u>17,066</u>	<u>458,359</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	26,456	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	234,086
General Governmental Services	-	101,406	-	17,473	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>101,406</u>	<u>26,456</u>	<u>17,473</u>	<u>234,086</u>
Excess (Deficiency) of Revenues Over Expenditures	73,572	88,927	9,386	(407)	224,273
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(30,903)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,903)</u>
Net Change in Fund Balances (Deficits)	73,572	88,927	9,386	(407)	193,370
<b>FUND BALANCE (DEFICIT)</b>					
Beginning of Year	<u>722,852</u>	<u>404,332</u>	<u>79,788</u>	<u>71,720</u>	<u>1,506,490</u>
End of Year	<u>\$ 796,424</u>	<u>\$ 493,259</u>	<u>\$ 89,174</u>	<u>\$ 71,313</u>	<u>\$ 1,699,860</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019**

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
654,158	-	-	165,710	54,894	-
-	-	-	-	-	-
-	355,626	11,720	-	-	324,423
-	-	-	-	-	-
1	9,560	717	838	-	4,223
-	-	-	97,970	-	-
<u>654,159</u>	<u>365,186</u>	<u>12,437</u>	<u>264,518</u>	<u>54,894</u>	<u>328,646</u>
-	487,134	-	-	-	-
-	-	30,476	-	47,111	-
-	-	-	-	-	-
654,158	-	-	264,574	-	-
-	-	-	-	-	295,790
-	-	8,475	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>654,158</u>	<u>487,134</u>	<u>38,951</u>	<u>264,574</u>	<u>47,111</u>	<u>295,790</u>
1	(121,948)	(26,514)	(56)	7,783	32,856
-	-	-	-	-	-
-	-	-	-	-	-
<u>1</u>	<u>(121,948)</u>	<u>(26,514)</u>	<u>(56)</u>	<u>7,783</u>	<u>32,856</u>
32	812,800	76,276	83,829	(14,891)	309,231
<u>\$ 33</u>	<u>\$ 690,852</u>	<u>\$ 49,762</u>	<u>\$ 83,773</u>	<u>\$ (7,108)</u>	<u>\$ 342,087</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019**

	Special Revenue				
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
<b>REVENUES</b>					
Taxes - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Loan Repayment	-	-	-	-	-
Charges for Services	23,055	-	47,954	43,725	8,788
Fines and Forfeitures	-	76,210	-	-	-
Interest	523	5,524	2,273	2,400	1,169
Miscellaneous	-	-	-	-	-
Total Revenues	<u>23,578</u>	<u>81,734</u>	<u>50,227</u>	<u>46,125</u>	<u>9,957</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	5,395	-	4,542
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	24,851	-	-	1,011	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>24,851</u>	<u>-</u>	<u>5,395</u>	<u>1,011</u>	<u>4,542</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,273)	81,734	44,832	45,114	5,415
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	(1,273)	81,734	44,832	45,114	5,415
<b>FUND BALANCE (DEFICIT)</b>					
Beginning of Year	<u>39,628</u>	<u>366,884</u>	<u>152,650</u>	<u>150,954</u>	<u>81,237</u>
End of Year	<u>\$ 38,355</u>	<u>\$ 448,618</u>	<u>\$ 197,482</u>	<u>\$ 196,068</u>	<u>\$ 86,652</u>



**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019**

Special Revenue

Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake	Indemnity Fund	Sheriff's Commissary Fund	Drug Court Operations and Administration Fund	Public Defender Automation Fund	Total
\$ -	\$ -	\$ 418,664	\$ -	\$ -	\$ -	\$ -	\$ 6,193,213
-	-	-	-	-	-	-	1,555,712
-	-	-	-	-	-	-	4,930,591
-	-	-	-	-	-	-	38,118
24,825	2,539	-	-	105,110	24,925	423	2,970,410
-	-	-	26,520	-	-	-	118,110
780	93	7,900	4,986	-	1,765	-	320,147
-	-	63,450	-	-	-	-	197,284
<u>25,605</u>	<u>2,632</u>	<u>490,014</u>	<u>31,506</u>	<u>105,110</u>	<u>26,690</u>	<u>423</u>	<u>16,323,585</u>
4,748	-	-	-	-	-	-	1,043,667
-	805	-	-	85,456	32,682	-	196,530
-	-	32,074	-	-	-	-	5,987,121
-	-	-	-	-	-	-	2,433,306
-	-	-	2,332	-	-	-	442,863
-	-	-	-	-	-	-	3,704,243
1,094	-	-	-	-	-	-	433,182
-	-	-	-	-	-	-	20,027
-	-	119,546	-	-	-	-	131,113
<u>5,842</u>	<u>805</u>	<u>151,620</u>	<u>2,332</u>	<u>85,456</u>	<u>32,682</u>	<u>-</u>	<u>14,392,052</u>
19,763	1,827	338,394	29,174	19,654	(5,992)	423	1,931,533
-	-	-	-	-	130,062	-	336,482
-	-	-	(24,432)	-	-	-	(261,755)
-	-	-	(24,432)	-	130,062	-	74,727
19,763	1,827	338,394	4,742	19,654	124,070	423	2,006,260
51,242	6,199	395,343	822,329	71,973	-	-	25,774,736
<u>\$ 71,005</u>	<u>\$ 8,026</u>	<u>\$ 733,737</u>	<u>\$ 827,071</u>	<u>\$ 91,627</u>	<u>\$ 124,070</u>	<u>\$ 423</u>	<u>\$ 27,780,996</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
BALANCE SHEET – BY ACCOUNT  
NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2018**

<b>ASSETS</b>	General	Working	Total	
	Account	Cash Account	2019	2018
Cash and Cash Equivalents	\$ 17,362,260	\$ 235,737	\$ 17,597,997	\$ 14,984,265
Investments	3,293,069	230,302	3,523,371	3,461,634
Receivables:				
Property Taxes	5,445,000	-	5,445,000	5,483,686
State of Illinois:				
Sales Taxes	3,145,307	-	3,145,307	3,216,772
Income Taxes	167,511	-	167,511	145,687
Video Gaming Taxes	11,994	-	11,994	12,383
Personal Property Replacement Taxes	62,526	-	62,526	45,815
Use Taxes	227,891	-	227,891	195,164
Miscellaneous	109,074	-	109,074	126,381
Reimbursements	438,690	-	438,690	419,107
Other	-	-	-	482,397
Total Receivables	<u>9,607,993</u>	<u>-</u>	<u>9,607,993</u>	<u>10,127,392</u>
Prepaid Expenses	69,952	-	69,952	44,043
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	194,866	-	194,866	265,482
Due from (to) Other General Fund Accounts	15,282	(15,282)	-	-
Total Assets	<u>\$ 30,588,069</u>	<u>\$ 450,757</u>	<u>\$ 31,038,826</u>	<u>\$ 28,927,463</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 619,489	\$ -	\$ 619,489	\$ 582,035
Accrued Payroll and Related Costs	766,415	-	766,415	345,866
Due to Others - Deferred Prosecution	20,372	-	20,372	20,222
Due to Others - Veteran Memorial	2,668	-	2,668	4,008
Trust Funds Due Others	660,377	-	660,377	473,094
Total Liabilities	<u>2,069,321</u>	<u>-</u>	<u>2,069,321</u>	<u>1,425,225</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent Year's Property Taxes	5,445,000	-	5,445,000	5,483,686
Unavailable Revenue	-	-	-	1,687
Total Deferred Inflows of Resources	<u>5,445,000</u>	<u>-</u>	<u>5,445,000</u>	<u>5,485,373</u>
<b>FUND BALANCE</b>				
Nonspendable:				
Prepays	69,952	-	69,952	44,043
Committed to:				
Public Safety and Corrections	1,571,752	-	1,571,752	528,795
Assigned to:				
Judicial	453,524	-	453,524	436,887
Public Safety and Corrections	86,908	-	86,908	90,019
Working Cash	-	450,757	450,757	450,757
Unassigned	20,891,612	-	20,891,612	20,466,364
Total Fund Balance	<u>23,073,748</u>	<u>450,757</u>	<u>23,524,505</u>	<u>22,016,865</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,588,069</u>	<u>\$ 450,757</u>	<u>\$ 31,038,826</u>	<u>\$ 28,927,463</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BY ACCOUNT  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	General	Working	Total	
	Account	Cash Account	2019	2018
<b>REVENUES</b>				
Property Taxes	\$ 5,471,317	\$ -	\$ 5,471,317	\$ 4,756,313
Sales Tax/Retailers' Occupation Taxes	11,140,015	-	11,140,015	11,220,876
Intergovernmental	5,817,538	-	5,817,538	5,333,834
Licenses and Permits	841,835	-	841,835	797,679
Charges for Services	3,094,118	-	3,094,118	3,525,439
Fines and Forfeitures	422,326	-	422,326	468,252
Interest	382,226	7,450	389,676	280,915
Miscellaneous Revenue	461,003	-	461,003	664,366
Total Revenues	<u>27,630,378</u>	<u>7,450</u>	<u>27,637,828</u>	<u>27,047,674</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	7,674,679	-	7,674,679	6,697,732
Public Safety and Corrections	11,484,994	-	11,484,994	9,715,748
Community Development	363,453	-	363,453	285,582
General Governmental Services	4,758,784	-	4,758,784	7,318,062
Capital Outlay	1,115,609	-	1,115,609	1,691,778
Debt Service:				
Principal	771,055	-	771,055	17,297
Interest	60,326	-	60,326	7,844
Total Expenditures	<u>26,228,900</u>	<u>-</u>	<u>26,228,900</u>	<u>25,734,043</u>
Excess (Deficiency) of Revenues Over Expenditures	1,401,478	7,450	1,408,928	1,313,631
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Capital Lease Obligation	174,323	-	174,323	236,589
Proceeds from Issuance of Debt	-	-	-	1,474,555
Transfers In	55,335	-	55,335	197,088
Transfers Out	(130,946)	-	(130,946)	(16)
Transfers from (to) Other General Fund Accounts	7,450	(7,450)	-	-
Total Other Financing Sources (Uses)	<u>106,162</u>	<u>(7,450)</u>	<u>98,712</u>	<u>1,908,216</u>
<b>CHANGE IN FUND BALANCES</b>	1,507,640	-	1,507,640	3,221,847
<b>FUND BALANCE</b>				
Beginning of Year	<u>21,566,108</u>	<u>450,757</u>	<u>22,016,865</u>	<u>18,795,018</u>
End of Year	<u>\$ 23,073,748</u>	<u>\$ 450,757</u>	<u>\$ 23,524,505</u>	<u>\$ 22,016,865</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ 5,539,077	\$ 5,539,077	\$ 5,471,317	\$ 4,756,313
Sales Tax	4,500,000	4,500,000	4,801,685	4,809,098
Retailers' Occupation Tax	600,000	600,000	736,168	964,879
Public Safety Sales Tax	4,900,000	4,900,000	5,602,162	5,446,899
Total Taxes	<u>15,539,077</u>	<u>15,539,077</u>	<u>16,611,332</u>	<u>15,977,189</u>
Intergovernmental Revenues:				
Illinois State Income Tax	2,150,000	2,150,000	2,723,242	2,449,974
Personal Property Replacement Tax	600,000	600,000	847,990	677,637
Local Use Tax	500,000	500,000	859,511	738,178
Video Gaming Tax	121,500	121,500	139,295	120,027
Salary Reimbursements:				
State's Attorney	151,877	151,877	157,028	153,404
Drug Attorney	28,200	28,200	(4,700)	28,200
Director of Court Services	516,333	516,333	479,960	548,463
Probation Officers	277,915	277,915	239,381	279,475
Supervisor of Assessments	37,000	37,000	46,365	52,910
Public Defender	100,000	100,000	103,901	99,895
Expenditure Reimbursements:				
Administrative Adjudication	3,500	3,500	6,017	3,842
Illinois Emergency Services and Disaster Agency	45,000	45,000	55,931	112,024
Election Polling Place, Judges, and Miscellaneous Reimbursements	30,000	30,000	37,365	25,315
Hazardous Materials Emergency Preparedness	-	-	583	-
Governmental Grants:				
Intake Fee	15,000	15,000	-	-
HAVA Grant	62,490	62,490	125,669	44,490
Total Intergovernmental Revenues	<u>4,638,815</u>	<u>4,638,815</u>	<u>5,817,538</u>	<u>5,333,834</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Licenses and Permits:				
Liquor Licenses	\$ 20,000	\$ 20,000	\$ 18,484	\$ 16,825
Building and Zoning Permits	94,625	94,625	145,128	106,928
Marriage Licenses	32,500	32,500	36,558	42,233
Host Fees	530,000	530,000	641,665	631,693
Total Licenses and Permits	677,125	677,125	841,835	797,679
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	233,000	233,000	220,260	313,401
Recording Fees	508,500	508,500	447,312	429,683
Certified Copies and Federal Liens	100	100	190	128
Circuit Clerk:				
Case Costs and Fees	1,190,000	1,190,000	886,746	983,159
Court Systems	95,000	95,000	76,509	69,229
Miscellaneous	128,400	128,400	102,806	123,594
County Clerk:				
Certificates, Recording, and Copy Fees	183,550	183,550	207,497	197,060
County Sheriff:				
Case Fees	65,000	65,000	52,372	72,399
Protection Fund	275,000	275,000	199,495	236,827
Imprisonment Fee	18,000	18,000	16,561	18,926
Bond Fees	58,000	58,000	55,299	52,549
Jail Rental	385,000	385,000	217,346	390,961
Other	210,250	210,250	189,612	219,355
County Treasurer:				
Interest, Penalties, and Costs	360,000	360,000	388,605	378,278
Deferred Prosecution	48,000	48,000	30,870	36,574
Court Services	6,750	6,750	1,603	2,896
Legal Services	-	-	1,035	420
Total Charges for Services	3,764,550	3,764,550	3,094,118	3,525,439
Fines and Forfeitures	467,000	467,000	422,326	468,252
Interest	133,600	133,600	382,226	275,099

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Miscellaneous:				
County Farm	\$ 40,000	\$ 40,000	\$ 52,859	\$ 51,280
Franchise Fees	185,000	185,000	163,179	174,171
Rent	100,000	100,000	104,445	104,820
Copy Fees	37,400	37,400	26,266	38,511
Other	108,050	108,050	114,254	295,584
Total Miscellaneous	470,450	470,450	461,003	664,366
Total Revenues	25,690,617	25,690,617	27,630,378	27,041,858
<b>EXPENDITURES</b>				
General Governmental Services -				
County Board:				
Board Chairman	28,232	28,232	28,232	27,277
Liquor Commissioner	2,599	2,649	2,649	1,874
Director of Administrative Services	136,961	136,961	138,891	136,886
Clerk Hire	41,067	41,067	41,691	41,225
Overtime	750	750	11	-
Board Members - Committee Work	21,000	21,000	20,400	20,100
Board Members - Board Meetings	50,400	50,400	50,000	50,460
Medical Insurance	30,564	30,564	30,564	-
Office Supplies	300	300	122	399
Technology Equipment	-	-	-	7,590
Dues and Subscriptions	13,500	13,500	10,326	10,050
Consulting Fees	10,000	10,000	-	-
Mileage	8,100	8,100	10,141	8,686
Board Chairman Travel	6,000	5,950	1,997	3,271
Administrator Travel	2,500	2,500	-	533
Total County Board	351,973	351,973	335,024	308,351

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Circuit Clerk:				
Clerk Hire	\$ 702,644	\$ 702,644	\$ 566,818	\$ 759,042
County Officer	93,504	93,504	93,504	90,342
Exempt Personnel	58,764	58,764	61,562	-
Overtime	-	-	5,371	1,599
Medical Insurance	286,968	286,968	265,444	-
Office Supplies	550	550	-	-
Books and Records	-	-	-	723
Dues and Subscriptions	500	500	490	490
Special Audit	8,200	8,200	12,500	7,900
Miscellaneous Equipment	448	448	8	-
Total Circuit Clerk	1,151,578	1,151,578	1,005,697	860,096
Judicial - Public Defender:				
Public Defender - Salary	153,155	154,270	154,269	151,247
Assistant Public Defenders - Salaries	680,949	679,834	707,677	702,158
Clerk Hire	31,649	31,649	33,387	34,743
Part-Time Help	12,500	12,500	9,867	-
Overtime	1,200	1,200	610	-
Medical Insurance	222,075	222,075	222,309	-
Office Supplies	70	70	-	-
Dues and Subscriptions	1,500	1,500	1,488	1,090
Books and Records	400	400	320	292
Investigator Services	250	250	-	-
Mileage	200	200	195	178
Education and Training	2,500	2,500	1,200	340
Assistant Public Defender - Office	31,100	31,100	26,088	30,180
Total Public Defender	1,137,548	1,137,548	1,157,410	920,228
Judicial - State's Attorney:				
State's Attorney - Salary	170,172	170,172	171,398	168,052
Assistant State's Attorneys - Salaries	1,227,011	1,227,011	1,077,073	1,163,919
Investigators	98,384	98,384	57,819	105,023
Victim Witness Coordinator	177,428	177,428	128,754	184,948
Legal Secretaries	53,310	53,310	53,115	51,949
Clerical	60,000	60,000	70,121	70,042
Part-Time Help	25,000	25,000	4,905	1,108
Overtime	1,000	1,000	495	417
Medical Insurance	260,098	260,098	245,001	-
Office Supplies	4,400	4,400	557	3,986
Books and Records	13,500	13,500	9,742	10,341

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - State's Attorney (Continued):				
Dues and Insurance	\$ 8,500	\$ 8,500	\$ 8,261	\$ 5,888
Contractual Services	2,400	2,400	-	-
Leads/Secretary of State	2,000	2,000	-	295
State Appellate Prosecutor Service	108,000	108,000	126,388	86,656
Court Reporter Fees	24,000	24,000	17,825	23,025
Witness Fees	5,000	5,000	2,309	6,291
Mileage	1,000	1,000	222	335
Extradition	4,000	4,000	4,289	2,913
Publication of Legal Notices	7,500	7,500	2,674	1,497
Vehicle Maintenance	1,000	1,000	484	885
Equipment Maintenance	1,000	1,000	-	(20)
Travel	1,000	1,000	51	46
Miscellaneous Equipment	2,000	2,000	705	838
Total State's Attorney	2,257,703	2,257,703	1,982,188	1,888,434
Judicial - Jury Commission:				
Chief Clerk	-	-	-	7,194
Jury Commissioners	5,850	5,850	5,513	4,260
Part-Time Help	12,000	12,000	10,166	14,480
Jurors' Fees	50,000	50,000	36,770	33,819
Office Supplies	4,900	4,900	224	346
Computer Contract	26,650	26,650	19,988	-
Telephone	1,000	1,000	-	-
Mileage	40,000	40,000	41,054	42,590
Equipment Maintenance	648	648	-	648
Equipment	-	-	-	13,326
Total Jury Commission	141,048	141,048	113,715	116,663
General Governmental Services -				
County Audit:				
External Audit Fee	84,100	84,100	82,300	81,950
Single Audit	3,000	3,000	3,000	3,691
Consultant	3,500	3,500	850	12,950
Total County Audit	90,600	90,600	86,150	98,591



**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Auditor:				
Auditor - Salary	\$ 53,302	\$ 53,302	\$ 53,302	\$ 51,500
Part-Time Help	15,000	15,000	12,736	3,364
Medical Insurance	17,971	17,971	17,971	-
Office Supplies	500	500	380	219
Dues and Subscriptions	2,000	2,000	1,006	1,166
Mileage	1,000	1,000	-	490
Consultant	2,000	2,000	-	-
Legal Notices	100	100	-	-
Total Auditor	91,873	91,873	85,395	56,739
General Governmental Services -				
County Clerk:				
Department Head - Salary	83,707	83,707	83,707	83,707
Elections Supervisor	94,450	94,450	98,181	153,864
Clerk Hire	361,803	361,803	366,316	370,224
Part-Time Help	12,800	12,800	15,130	18,072
Election Judges	57,500	57,500	131,428	116,675
Overtime	6,700	6,700	4,401	12,269
Medical Insurance	122,044	122,044	100,534	-
Office Supplies	1,250	1,599	1,713	2,202
Election Supplies	238,000	238,000	270,090	253,581
Dues and Subscriptions	405	405	405	-
Computer Service	44,490	44,490	44,490	44,490
Mileage	2,275	2,275	6,489	6,075
Printing	25,075	22,092	18,890	18,871
Equipment Maintenance	975	4,975	6,719	975
Equipment	5,000	5,000	32,336	664,693
Total County Clerk	1,056,474	1,057,840	1,180,829	1,745,698

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department Head - Salary	\$ 82,157	\$ 82,157	\$ 82,157	\$ 82,157
Management/Professional	113,040	113,040	114,719	113,034
Clerk Hire	104,130	104,130	108,643	112,481
Part-Time Help	15,000	15,000	17,164	22,937
Overtime	2,000	2,000	2,445	2,375
Medical Insurance	88,083	88,083	88,083	-
Office Supplies	870	870	808	555
Dues and Subscriptions	700	700	698	698
Publication of Legal Notices	2,875	2,875	5,447	701
Office Equipment and Maintenance	7,800	7,800	5,000	9,507
Equipment	2,223	2,223	-	1,541
Total County Treasurer and Tax				
Extension and Collection	418,878	418,878	425,164	345,986
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department Head	72,813	72,813	75,111	74,174
Deputy Assessor	35,217	35,217	35,744	37,793
Chief Clerk	55,949	55,949	56,877	56,151
Clerk Hire	59,709	59,709	55,194	81,403
Part-Time Help	50,400	50,400	33,249	26,892
Overtime	500	500	-	-
Medical Insurance	85,454	85,454	70,653	-
Office Supplies	691	691	524	1,027
Dues and Subscriptions	363	363	364	423
Mileage	513	513	218	224
Publication of Legal Notices	21,000	21,000	17,864	19,658
Equipment	246	246	247	278
Total Supervisor of Assessments				
and Assessment Maps	382,855	382,855	346,045	298,023

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Board of Review:				
Board of Review Members	\$ 86,032	\$ 86,032	\$ 86,032	\$ 85,180
Office Supplies	640	640	633	583
Dues and Subscriptions	1,309	1,309	1,212	994
Appraisals	25,000	25,000	-	2,000
Mileage	300	300	-	-
Medical Insurance	11,419	11,419	11,403	-
Total County Board of Review	124,700	124,700	99,280	88,757
Community Development - Zoning:				
Department Head	72,094	72,094	73,183	72,094
Building Inspector	54,974	54,974	55,806	55,186
Clerk Hire	56,999	56,999	57,579	57,218
Field Inspector	60,155	60,155	61,069	60,155
Medical Insurance	68,569	68,569	72,873	-
Office Supplies	400	400	341	489
Technical Supplies	600	600	600	896
Computer Supplies	-	-	-	277
Books and Records	-	-	-	105
Gasoline	1,539	2,139	2,162	1,980
Dues and Subscriptions	997	997	757	1,272
Tri-County Regional				
Planning Committee	9,045	9,045	9,045	9,045
Appeal Board	8,701	8,701	9,059	8,429
Mileage	424	424	361	687
Publication of Legal Notices	3,389	3,389	3,246	3,482
Vehicle Maintenance	997	997	802	2,217
NPDES	1,000	1,000	1,000	1,000
Building Code Inspections	13,200	12,600	12,325	7,850
Addressing Services	3,200	3,200	3,200	3,200
Deposit Reimbursement	450	450	45	-
Total Zoning	356,733	356,733	363,453	285,582

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Building Administration:				
Department Head - Salary	\$ 63,765	\$ 63,765	\$ 59,004	\$ 58,812
Maintenance Personnel	48,402	48,402	39,909	41,235
Part-Time Help	30,000	30,000	28,230	30,292
Overtime	2,500	2,500	2,593	3,577
Medical Insurance	24,179	24,179	21,649	-
Clothing	2,500	2,500	810	1,186
Repair/Maintenance Supplies	16,500	16,500	14,010	20,620
Property Taxes	13,000	13,000	12,335	12,012
Janitorial Service	100,000	100,000	94,407	98,898
Architect Consultant Fees	10,000	10,000	4,296	5,563
Other Consultant Fees	2,000	5,500	-	4,569
Telephone	117,000	117,000	58,739	336,908
Phone Repair	250	250	-	-
Cellular and Pager Service	71,000	71,000	64,704	64,884
Mileage	250	250	-	130
Parking Lot	7,500	7,500	7,950	8,060
Publication of Legal Notices	4,000	4,000	2,683	2,187
Fuel	1,100	1,100	282	719
Electricity and Gas	135,000	135,000	133,561	145,235
Water	20,000	20,000	21,531	22,268
Pest Control	3,600	3,600	3,591	3,793
Garbage Collection	4,000	4,000	4,460	5,673
Building Maintenance	66,500	68,634	33,496	22,238
Equipment Maintenance	30,000	33,373	17,003	47,914
Elevator Maintenance	7,500	9,800	7,926	8,985
Grounds Maintenance	5,500	10,850	1,998	6,998
Fire Extinguisher Maintenance	2,000	2,000	2,091	2,048
Capital Projects	1,433,014	1,464,716	389,835	308,127
Building Construction	75,000	75,000	8,425	36,834
Security/Technology	29,250	29,250	29,250	29,784
Miscellaneous Equipment	-	1,855	459	29,499
Total Building Administration	<u>2,325,310</u>	<u>2,375,524</u>	<u>1,065,227</u>	<u>1,359,048</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

EXPENDITURES (CONTINUED)	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
Public Safety and Corrections - Justice Center:				
Maintenance Personnel	\$ -	\$ -	\$ -	\$ 24,033
Custodial Personnel	56,347	56,347	65,885	34,084
Part Time	17,000	17,000	14,855	18,821
Overtime	10,000	10,000	5,740	7,269
Medical Insurance	22,021	22,021	16,427	-
Clothing	2,000	2,000	975	1,404
Repair/Maintenance Supplies	54,200	53,760	40,011	60,181
Janitorial Service	58,800	58,800	58,800	58,800
Consultant	8,000	8,000	-	-
Parking Lot	5,000	5,000	4,025	5,089
Electricity and Gas	135,000	135,000	172,752	177,029
Fuel	2,500	2,500	1,383	4,258
Water	35,000	35,000	33,125	47,966
Pest Control	1,000	1,440	1,440	879
Garbage Collection	5,500	5,500	6,793	6,573
Building Maintenance	45,000	45,943	36,690	56,049
Equipment Maintenance	30,000	30,000	26,023	29,332
Elevator Maintenance	4,500	4,500	3,808	5,115
Grounds Maintenance	3,500	3,500	2,991	2,485
Fire Extinguisher Maintenance	2,500	2,500	359	1,806
Security/Technology	79,250	79,250	67,193	65,984
Miscellaneous Equipment	-	-	-	1,080
Building Construction and Remodeling	470,500	547,963	203,685	185,294
Total Justice Center	1,047,618	1,126,024	762,960	793,531
Public Safety and Corrections - County Sheriff:				
Department Head - Salary	113,029	113,029	113,030	113,029
Deputies	269,452	269,452	237,519	231,385
Jail Superintendent	90,494	90,494	106,964	91,852
Jail Command Officers	466,835	466,835	472,275	483,402
Chief Clerk	50,297	60,297	65,977	65,501
Clerk Hire	401,274	401,274	404,856	405,865
Control Room Technician	155,397	155,397	164,798	158,727
Database Manager	62,504	62,504	64,707	62,744
Overtime	447,390	677,390	770,992	609,842
Part-Time Help	124,256	134,256	141,276	116,991
Deputy Hire	2,344,376	2,314,376	2,400,884	2,352,780
Jailers	2,172,778	1,952,778	2,067,875	1,930,143
Clerical Holiday Pay	19,250	19,250	19,961	20,208
Control Room Holiday Pay	19,250	19,250	14,230	13,457
Deputies Holiday Pay	165,377	165,377	177,981	159,728
Jailers Holiday Pay	141,372	141,372	151,156	134,002

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Sheriff (Continued):				
Deputies Educational Allowance	\$ 500	\$ 500	\$ -	\$ -
Medical Insurance	1,337,178	1,337,178	1,334,350	-
Physical Fitness	34,000	34,000	25,200	27,600
Office Supplies	18,000	18,042	17,983	18,816
Field Supplies	18,000	18,000	15,667	13,041
Books and Records	2,000	2,000	1,147	493
Food for Prisoners	260,000	260,000	241,330	235,016
Medical and Nursing Supplies	55,000	60,000	88,255	83,534
Crime Prevention	4,300	4,300	3,784	3,231
Gasoline	100,000	90,000	109,181	117,114
Uniform Equipment and Weapons	136,100	163,973	168,693	132,622
Dues and Subscriptions	3,000	3,000	2,615	2,398
K-9 Expenses	2,800	2,800	2,732	2,873
Process Servers	35,000	35,000	26,250	25,899
Health Professionals	378,560	378,560	399,611	322,139
Communication Center	350,000	350,000	333,707	537,655
Automobile Maintenance	72,000	72,524	57,574	55,953
Radio Maintenance	44,000	44,000	39,540	43,863
DUI Education	2,000	2,000	-	1,048
Sheriff Merit Board	15,000	15,000	15,690	13,499
MEG Unit	13,168	13,168	12,025	10,882
Drug Enforcement	-	-	65,723	-
Law Enforcement Technology	35,000	35,000	34,064	33,891
Automobile Purchase	245,000	227,000	226,978	173,250
New Equipment (Emergency)	-	-	-	92,720
Miscellaneous Equipment (Squad Cars)	20,000	20,000	15,188	-
Miscellaneous Equipment	12,000	12,000	11,659	4,292
Total County Sheriff	10,235,937	10,241,376	10,623,427	8,901,485
Public Safety and Corrections -				
Emergency Services:				
Department Head	77,882	77,882	79,040	79,010
Response Coordinator/P.T.	24,700	24,700	19,392	22,393
Medical Insurance	16,620	16,620	16,620	-
Office Supplies	400	400	35	330
Volunteer Awards and Recognition	550	550	545	508
Gasoline	1,100	1,100	1,257	1,378
Uniforms	595	1,155	679	560
Communication/Direct TV	1,700	1,700	1,073	1,029
Mileage	1,900	1,900	1,883	1,555

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency Call	\$ 3,500	\$ 3,800	\$ 2,028	\$ 1,732
Utilities	8,500	8,500	8,964	8,992
Equipment Maintenance	7,825	7,825	4,511	3,684
Public Awareness Campaign	550	550	286	77
HMEP LEPC Grant	5,125	5,125	653	438
New Equipment	3,500	3,500	3,162	5,330
Miscellaneous Equipment	3,500	3,500	856	314
Total Emergency Services	<u>157,947</u>	<u>158,807</u>	<u>140,984</u>	<u>127,330</u>
Judicial - Court Security:				
Salaries	455,993	455,993	486,021	497,680
Medical Insurance	553	553	552	-
Contractual Services	45,000	45,000	53,659	45,107
New Equipment	4,100	4,100	2,306	4,160
Total Court Security	<u>505,646</u>	<u>505,646</u>	<u>542,538</u>	<u>546,947</u>
Judicial - Court Services Probation				
Upgrade:				
Office Supplies	2,500	4,612	2,771	2,141
Books and Records	1,000	1,000	546	(248)
Gas/Oil	14,180	14,180	9,029	8,252
Dues and Subscriptions	1,000	1,000	340	115
Contractual Services	86,500	50,500	29,339	18,909
Work Release/Electronic Monitoring	48,000	58,000	58,295	50,114
Medical Services	50,525	66,660	46,830	60,821
T/PCC	12,113	15,113	12,733	11,382
Meals/Miles	1,000	1,000	57	249
Vehicle Maintenance	11,000	17,265	12,556	12,331
Equipment Maintenance	2,030	2,030	-	-
Training	15,834	20,834	27,605	12,487
Center for Prevention and Abuse	27,000	27,000	26,648	20,248
Computer Equipment	29,120	29,120	29,287	21,959
Vehicle Acquisition	-	-	-	23,632
Officer Safety Equipment	4,160	4,819	802	2,203
Miscellaneous Equipment	4,000	4,000	557	8,364
Total Court Services				
Probation Upgrade	<u>309,962</u>	<u>317,133</u>	<u>257,395</u>	<u>252,959</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Court Services and Juvenile Detention:				
Director - Salary	\$ 102,746	\$ 102,746	\$ 106,260	\$ 104,104
Chief Probation Officers	344,365	344,365	336,562	350,581
Officers Merit	2,500	2,500	2,500	2,500
Probation Officers	896,114	896,114	874,169	809,297
Pretrial Officers	142,220	142,220	149,369	142,767
Stipends	14,500	14,500	14,455	9,160
On Call Wages	35,000	35,000	37,364	37,096
Clerk Hire	239,003	239,003	173,214	186,701
Overtime	2,704	2,704	3,693	3,269
Medical Insurance	388,592	388,592	377,643	-
Detention	175,000	175,000	191,340	147,728
Private Homes and Institutions	235,000	235,000	112,356	117,251
Total Court Services and Juvenile Detention	2,577,744	2,577,744	2,378,925	1,910,454
Judicial - Courts:				
Court Secretaries	38,275	38,275	39,577	41,927
Guardian Ad Litem	54,557	54,557	55,586	60,422
Part-Time Help	12,000	12,000	6,101	6,723
Medical Insurance	35,115	35,115	25,155	-
Office Supplies	800	800	998	1,305
Jurors' Food and Lodging	1,300	1,300	1,341	619
Judge's Salaries	4,100	4,100	4,021	4,098
Attorney's Fees	31,800	31,800	50,750	44,803
Court Reporting Fees	9,100	9,100	7,463	9,072
Specialty Court	14,100	14,100	14,836	27,882
Drug Court	-	-	1,282	39,163
Witness Fees	1,900	1,900	1,520	3,600
Testing Fees	15,750	15,750	26,689	15,583
Indigent Publications	-	-	295	-
Office Equipment Maintenance	800	800	-	365
Miscellaneous Equipment	1,500	1,500	1,197	1,900
Total Courts	221,097	221,097	236,811	257,462



**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Coroner:				
Coroner - Salary	\$ 76,417	\$ 76,417	\$ 76,417	\$ 73,872
Clerk Hire	29,640	29,640	29,933	35,702
Deputy Coroner	53,474	53,474	58,164	53,041
Part-Time Clerical	1,700	1,700	-	1,568
Part-Time Deputy Coroner Expense	64,802	64,802	53,050	61,590
Clerical Overtime	150	150	-	86
Inquest Transcription	500	500	-	-
Jurors	50	50	-	-
Medical Insurance	30,869	30,869	27,718	-
Office Supplies	650	525	398	321
Investigation Supplies	1,500	1,500	2,371	1,405
Gasoline	2,500	2,500	1,399	2,067
Dues and Subscriptions	625	750	750	575
Pathologist and Laboratory	87,500	87,500	92,655	86,763
Morgue Use	18,000	18,000	18,156	14,171
Mileage	2,000	2,000	994	1,593
Body Removal	20,000	20,000	19,415	17,432
Indigent Burial	1,000	1,000	300	-
Vehicle Maintenance	900	900	2,268	1,048
Equipment Maintenance	250	250	2,877	42
Total County Coroner	392,527	392,527	386,865	351,276

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Farm Operations:				
Field Repairs	\$ 700	\$ 2,700	\$ 2,460	\$ -
Fertilizer and Chemicals	15,900	16,400	16,743	18,530
Seed	8,000	8,000	6,962	6,487
Insurance	600	600	510	517
Total Farm Operations	<u>25,200</u>	<u>27,700</u>	<u>26,675</u>	<u>25,534</u>
General Governmental Services -				
General County:				
Systems Administrator	62,097	62,097	64,234	62,760
I.T. Manager	39,189	39,189	39,770	39,434
Human Resources Manager	119,103	119,103	120,202	51,135
Clerk Hire	75,992	75,992	77,142	76,284
Finance Director	64,999	64,999	65,978	64,999
Overtime	1,000	1,000	-	28
Employees' Group Insurance	74,876	74,876	125,748	2,845,996
Office Supplies	11,200	11,518	8,201	10,651
Computer Supplies	15,000	15,000	18,412	11,649
Copy Machine Supplies	12,000	12,985	12,971	18,807
Computer Contract	300,000	301,812	278,370	280,239
Computer Maintenance	3,100	3,100	1,742	2,888
Systems Consultant	44,000	44,000	24,863	28,332
Administrative Adjudication Services	8,500	8,500	9,145	6,379
Tax Notice Handling	4,200	4,200	3,605	3,872
Attorney Fees	6,000	6,000	4,398	-
IRS Audit Adj/Affordable Care	3,500	3,500	1,985	2,155
Postage	162,000	162,000	125,542	127,731
Copy Machine Maintenance	58,000	58,000	52,616	54,379
Education and Training	172,089	172,860	88,170	75,672
Pekin Landfill	25,000	25,000	11,576	45,369
Multi County ROE	132,063	132,063	132,064	132,064
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	75,000	75,000	93,750	78,750
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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
General County (Continued):				
Heartland Community Health Clinic	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Technology Upgrades	137,275	148,654	298,042	70,188
Software/Licenses	221,850	221,850	63,286	6,417
Hazmat Equipment	2,500	2,500	2,500	2,500
Adjustments	390,000	390,000	-	-
Contingent and Miscellaneous	1,424,379	1,421,879	-	-
Total General County	<u>3,715,962</u>	<u>3,728,727</u>	<u>1,795,362</u>	<u>4,169,728</u>
Debt Service:				
Principal	1,145,000	1,145,000	771,055	17,297
Interest	-	-	60,326	7,844
Total Debt Service	<u>1,145,000</u>	<u>1,145,000</u>	<u>831,381</u>	<u>25,141</u>
 Total Expenditures	 <u>30,221,913</u>	 <u>30,380,634</u>	 <u>26,228,900</u>	 <u>25,734,043</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (4,531,296)	 (4,690,017)	 1,401,478	 1,307,815
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Capital Lease Obligation	-	-	174,323	236,589
Proceeds from Issuance of Debt	1,878,514	1,878,514	-	1,474,555
Transfers In	-	-	62,785	202,904
Transfers Out	-	-	(130,946)	(16)
Total Other Financing Sources (Uses)	<u>1,878,514</u>	<u>1,878,514</u>	<u>106,162</u>	<u>1,914,032</u>
 Net Change in Fund Balance	 <u>\$ (2,652,782)</u>	 <u>\$ (2,811,503)</u>	 1,507,640	 3,221,847
<b>FUND BALANCE</b>				
Beginning of Year			<u>21,566,108</u>	<u>18,344,261</u>
End of Year			<u>\$ 23,073,748</u>	<u>\$ 21,566,108</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 1,035,000	\$ 1,035,000	\$ 1,236,680	\$ 1,035,412
Interest	11,500	11,500	19,104	16,784
Miscellaneous Income	36,097	36,097	24,255	17,942
Total Revenues	<u>1,082,597</u>	<u>1,082,597</u>	<u>1,280,039</u>	<u>1,070,138</u>
<b>EXPENDITURES</b>				
Highways:				
Contract Construction	<u>1,010,000</u>	<u>1,010,000</u>	<u>844,082</u>	<u>883,019</u>
Excess of Revenues Over Expenditures	72,597	72,597	435,957	187,119
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(64,100)</u>	<u>(64,100)</u>	<u>(206,420)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 8,497</u>	<u>\$ 8,497</u>	229,537	187,119
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,263,637</u>	<u>1,076,518</u>
End of Year			<u>\$ 1,493,174</u>	<u>\$ 1,263,637</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 798,879	\$ 798,879	\$ 789,343	\$ 1,239,501
Taxes - Public Safety Sales Tax	1,350,000	1,350,000	1,016,298	1,174,201
Intergovernmental Revenue - Replacement Taxes	135,000	135,000	168,854	136,866
Total Revenues	<u>2,283,879</u>	<u>2,283,879</u>	<u>1,974,495</u>	<u>2,550,568</u>
<b>EXPENDITURES</b>				
Retirement - Illinois Municipal Retirement Fund	<u>2,265,476</u>	<u>2,265,476</u>	<u>2,194,394</u>	<u>2,347,068</u>
Net Change in Fund Balance	<u>\$ 18,403</u>	<u>\$ 18,403</u>	(219,899)	203,500
<b>FUND BALANCE</b>				
Beginning of Year			<u>2,208,491</u>	<u>2,004,991</u>
End of Year			<u>\$ 1,988,592</u>	<u>\$ 2,208,491</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 1,686,554	\$ 1,686,554	\$ 1,666,416	\$ 1,483,269
Interest	200	200	2,243	3,563
Total Revenues	<u>1,686,754</u>	<u>1,686,754</u>	<u>1,668,659</u>	<u>1,486,832</u>
<b>EXPENDITURES</b>				
Administrative Costs:				
Workmen's Compensation	625,000	625,000	505,445	450,325
Unemployment Insurance	50,000	50,000	14,361	8,972
Outside Defense	215,000	215,000	226,880	98,094
Risk Management	3,000	3,000	-	-
Medical Insurance	21,166	21,166	21,166	-
Adjustments	3,650	3,650	-	-
Professional Services	205,482	205,482	212,802	-
Stop Loss Reinsurance:				
Property	67,060	67,060	67,060	67,597
General Liability	195,559	195,559	205,014	205,562
Bonds	8,000	8,000	5,311	917
Broker/TPA Fees	30,000	30,000	-	60,000
Physical Damage/Loss Replacement	50,000	50,000	29,916	23,264
Contingency	74,905	74,905	-	-
Automobile	24,187	24,187	24,186	21,814
Total Expenditures	<u>1,573,009</u>	<u>1,573,009</u>	<u>1,312,141</u>	<u>936,545</u>
Net Change in Fund Balance	<u>\$ 113,745</u>	<u>\$ 113,745</u>	356,518	550,287
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,201,178</u>	<u>650,891</u>
End of Year			<u>\$ 1,557,696</u>	<u>\$ 1,201,178</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 2,235,188	\$ 2,235,188	\$ 2,303,286	\$ 2,419,443
Charges for Services:				
Reimbursement for Services and Materials	62,100	62,100	68,067	67,643
Interest	24,000	24,000	64,752	68,176
Total Revenues	<u>2,321,288</u>	<u>2,321,288</u>	<u>2,436,105</u>	<u>2,555,262</u>
<b>EXPENDITURES</b>				
Highways:				
Superintendent's Salary	141,047	141,047	141,945	141,572
Illinois Municipal Retirement	13,613	13,613	15,842	14,677
Social Security	10,790	10,790	10,198	9,965
Medical Insurance	10,801	10,801	10,801	9,656
Engineering	29,050	29,050	28,491	28,479
Mileage	1,500	1,500	1,781	1,804
Maintenance	2,338,000	2,338,000	2,273,962	2,154,422
Adjustments	3,310	3,310	-	-
Building Improvement	-	-	-	79,575
Total Expenditures	<u>2,548,111</u>	<u>2,548,111</u>	<u>2,483,020</u>	<u>2,440,150</u>
Net Change in Fund Balance	<u>\$ (226,823)</u>	<u>\$ (226,823)</u>	(46,915)	115,112
<b>FUND BALANCE</b>				
Beginning of Year			<u>4,115,280</u>	<u>4,000,168</u>
End of Year			<u>\$ 4,068,365</u>	<u>\$ 4,115,280</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 793,100	\$ 793,100	\$ 783,781	\$ 788,752
Intergovernmental Revenue - Personal Property Replacement Tax	77,000	77,000	98,498	79,838
Charges for Services - Fees Earned from Other Governmental Units	35,025	35,025	24,293	-
Interest	8,400	8,400	15,375	14,311
Total Revenues	<u>913,525</u>	<u>913,525</u>	<u>921,947</u>	<u>882,901</u>
<b>EXPENDITURES</b>				
Highways:				
Engineering	252,216	252,216	241,649	114,277
Bridge Construction	1,519,690	1,519,690	462,681	325,300
Total Expenditures	<u>1,771,906</u>	<u>1,771,906</u>	<u>704,330</u>	<u>439,577</u>
Excess (Deficiency) of Revenues Over Expenditures	(858,381)	(858,381)	217,617	443,324
<b>OTHER FINANCING SOURCES</b>				
Transfers In	-	-	-	104,002
Net Change in Fund Balance	<u>\$ (858,381)</u>	<u>\$ (858,381)</u>	217,617	547,326
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,633,210</u>	<u>3,085,884</u>
End of Year			<u>\$ 3,850,827</u>	<u>\$ 3,633,210</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 659,200	\$ 659,200	\$ 651,248	\$ 655,876
Intergovernmental Revenue:				
Replacement Tax	12,000	12,000	19,019	15,416
Interest	16,000	16,000	39,465	33,556
Total Revenues	<u>687,200</u>	<u>687,200</u>	<u>709,732</u>	<u>704,848</u>
<b>EXPENDITURES</b>				
Highways:				
Contract Construction and Road Improvements	<u>900,000</u>	<u>900,000</u>	<u>462,666</u>	<u>596,881</u>
Net Change in Fund Balance	<u>\$ (212,800)</u>	<u>\$ (212,800)</u>	247,066	107,967
<b>FUND BALANCE</b>				
Beginning of Year			<u>2,490,863</u>	<u>2,382,896</u>
End of Year			<u>\$ 2,737,929</u>	<u>\$ 2,490,863</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Maintenance and Construction	\$ -	\$ -	\$ 62,001	\$ 500,581
Interest	100	100	96	144
Total Revenues	<u>100</u>	<u>100</u>	<u>62,097</u>	<u>500,725</u>
<b>EXPENDITURES</b>				
Highways:				
Engineering	-	-	-	2,245
Bridge Construction	-	-	-	441,170
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>443,415</u>
Excess of Revenues Over Expenditures	100	100	62,097	57,310
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	-	(139,296)
Net Change in Fund Balance	<u>\$ 100</u>	<u>\$ 100</u>	62,097	(81,986)
<b>FUND BALANCE</b>				
Beginning of Year			<u>137,613</u>	<u>219,599</u>
End of Year			<u>\$ 199,710</u>	<u>\$ 137,613</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 917,679	\$ 917,679	\$ 906,769	\$ 912,619
Intergovernmental Revenues:				
Replacement Taxes	187,230	187,230	207,665	168,325
Grants:				
Bioterrorism Preparedness	137,385	137,385	172,979	141,354
Vaccine Allowance and Grant	78,285	78,285	123,900	118,236
IDPA Medicaid	225,000	225,000	112,654	170,688
Illinois Breast/Cervical Center	203,942	203,942	344,526	166,219
IDPA Medi-Check	37,000	37,000	60,969	83,471
IDPH Local Health Protection	227,567	227,567	273,221	227,557
Tobacco Grant	58,000	58,000	40,891	44,907
Dental Health (Doral Dental)	445,000	445,000	291,019	457,887
Family Case Management	421,080	421,080	300,655	312,357
Women, Infants, and Children	893,580	893,580	850,023	863,176
Teen Reach	155,520	155,520	148,341	180,384
Illinois Environmental Protection Agency - Solid Waste Enforcement Grant	64,017	64,017	75,186	72,578
Medicare	2,500	2,500	7,470	7,906
Drug Free Communities	125,000	125,000	125,020	116,411
Better Birth Outcomes	210,672	210,672	176,682	142,413
Other	1,103,587	1,103,587	1,140,612	1,017,894
Total Grants	4,388,135	4,388,135	4,244,148	4,123,438
Charges for Services:				
Fees:				
Dental Clinic Patient	25,000	25,000	11,385	21,833
Immunizations and Other	163,450	163,450	140,935	161,434
Environmental Health	305,000	305,000	293,589	290,869
Teen Reach	90,000	90,000	83,881	84,681
Total Fees	583,450	583,450	529,790	558,817
Interest	20,000	20,000	48,663	39,388
Susan G. Komen Grant	88,889	88,889	87,146	89,183
Miscellaneous	231,320	231,320	159,170	174,087
Total Revenues	6,416,703	6,416,703	6,183,351	6,065,857

**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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES</b>				
Health and Welfare:				
County Health:				
Department Head	\$ 102,680	\$ 102,680	\$ 101,761	\$ 101,973
Administrative Staff	364,550	364,550	349,194	355,475
Health Education Staff	76,504	76,504	55,360	62,653
Nursing Staff	268,605	263,105	258,637	276,175
Environmental Health Staff	323,485	323,485	320,898	312,075
Screening Technician	2,409	7,909	5,531	2,427
Maintenance Salaries	37,740	37,740	36,598	39,114
Clinician's Salaries	45,000	45,000	-	-
On-Call Help	20,277	20,277	20,354	19,351
Part-Time Help	22,547	22,547	6,294	4,479
Overtime	1,000	1,000	507	1,021
Medical Insurance	228,580	228,580	216,908	157,269
Office Supplies	7,081	8,081	9,628	5,747
Educational Materials	24,764	21,764	21,127	19,321
DHC Supplies	-	-	2,885	-
Vaccine	212,145	212,145	121,660	156,875
Medical Supplies - Field Staff	142,082	154,582	147,745	172,216
Technical Supplies	6,285	7,285	5,761	6,461
Contractual Services	170,400	170,400	168,507	164,982
Laboratory Expense	-	-	233	-
Medical Service	7,500	7,500	4,170	4,810
Telephone	9,600	9,600	17,303	-
Postage	4,476	4,476	3,778	4,526
Mileage	15,000	17,500	17,344	17,382
Utilities	26,000	23,500	22,532	24,126
Vehicle Maintenance	2,500	4,500	2,023	2,099
Building Maintenance	15,403	21,903	20,833	24,918
Conferences and Seminars	1,870	2,870	2,620	1,050
Education and Training	6,500	4,000	3,232	6,413
Vaccine Immunizations - Noncash	-	-	123,900	118,236
Building, Equipment, and Furniture	46,650	47,150	47,193	43,491
Adjustments	108,000	89,000	26,387	-
Contingency	114,982	114,982	-	-
Total County Health	2,414,615	2,414,615	2,140,903	2,104,665

**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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Women, Infants, and Children:				
Salaries	\$ 218,009	\$ 218,009	\$ 215,635	\$ 225,436
Medical Insurance	72,921	72,921	75,113	62,435
Office Supplies	1,978	1,978	678	1,060
Contractual Services	1,830	1,830	1,809	1,740
Postage	369	369	227	326
WIC - Food Instruments - Noncash	595,811	595,811	549,723	579,101
Mileage	4,649	4,649	1,043	1,281
Education and Training	4,625	4,625	5,673	5,499
Total Women, Infants, and Children	900,192	900,192	849,901	876,878
Teen Reach:				
Salaries	688,022	688,022	649,455	601,970
Medical Insurance	51,176	51,176	40,652	49,704
Supplies	29,534	29,534	26,692	29,896
Contractual Services	103,721	103,721	103,128	84,657
Postage	256	256	341	270
Mileage	8,700	8,700	8,171	8,674
Education and Training	1,502	1,502	1,451	1,843
Equipment	-	-	2,162	3,635
Total Teen Reach	882,911	882,911	832,052	780,649
Case Management:				
Salaries	500,363	500,363	468,436	538,720
Medical Insurance	94,595	94,595	77,430	79,523
Supplies	4,885	4,885	4,495	4,936
Contractual Services	60,709	60,709	27,787	18,928
Postage	1,575	1,575	1,046	1,059
Travel	8,829	8,829	11,561	10,352
Education and Training	260	260	1,255	129
Equipment	1,400	1,400	309	856
Total Case Management	672,616	672,616	592,319	654,503

**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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Dental Health Services:				
Salaries	\$ 402,200	\$ 402,200	\$ 387,036	\$ 435,678
Medical Insurance	94,192	94,192	90,176	99,997
Dental Health Supplies	48,154	48,154	46,139	38,484
Contractual	31,762	31,762	27,575	25,255
Postage	225	225	124	98
Mileage	891	891	652	786
DHC Rent and Utilities	60,000	60,000	62,397	53,938
Education and Training	1,250	1,250	8,415	598
Equipment	7,175	7,175	2,015	7,032
Total Dental Health Services	<u>645,849</u>	<u>645,849</u>	<u>624,529</u>	<u>661,866</u>
Special Grants:				
Salaries	647,413	647,413	716,191	591,377
Medical Insurance	114,534	114,534	118,877	94,926
Supplies	13,431	13,431	32,200	13,637
Contractual Services	40,879	40,879	83,465	44,527
Patient Care	139,252	139,252	213,686	118,756
Postage	2,374	2,374	2,840	2,993
Mileage	6,779	6,779	8,214	5,837
Education and Training	10,153	10,153	7,748	6,974
Equipment	2,000	2,000	6,269	5,780
Total Special Grants	<u>976,815</u>	<u>976,815</u>	<u>1,189,490</u>	<u>884,807</u>
Debt Service:				
Principal	30,000	30,000	18,382	18,187
Interest	-	-	3,293	3,452
Total Debt Service	<u>30,000</u>	<u>30,000</u>	<u>21,675</u>	<u>21,639</u>
Total Expenditures	<u>6,522,998</u>	<u>6,522,998</u>	<u>6,250,869</u>	<u>5,985,007</u>
Excess (Deficiency) of Revenues Over Expenditures	(106,295)	(106,295)	(67,518)	80,850
 <b>OTHER FINANCING SOURCES</b>				
Transfers In	-	-	884	-
Net Change in Fund Balance	<u>\$ (106,295)</u>	<u>\$ (106,295)</u>	(66,634)	80,850
 <b>FUND BALANCE</b>				
Beginning of Year			<u>3,351,314</u>	<u>3,270,464</u>
End of Year			<u>\$ 3,284,680</u>	<u>\$ 3,351,314</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 1,066,820	\$ 1,066,820	\$ 1,054,395	\$ 1,126,484
Taxes - Public Safety Sales Tax	550,000	550,000	539,414	593,669
Total Revenues	<u>1,616,820</u>	<u>1,616,820</u>	<u>1,593,809</u>	<u>1,720,153</u>
<b>EXPENDITURES</b>				
Retirement:				
Social Security	<u>1,616,717</u>	<u>1,616,717</u>	<u>1,509,849</u>	<u>1,499,254</u>
Net Change in Fund Balance	<u>\$ 103</u>	<u>\$ 103</u>	83,960	220,899
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,415,651</u>	<u>1,194,752</u>
End of Year			<u>\$ 1,499,611</u>	<u>\$ 1,415,651</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Registration Fees, Kennel Services, City Contracts	\$ 602,269	\$ 602,269	\$ 632,230	\$ 607,082
Fines and Forfeitures	15,750	15,750	15,380	13,275
Interest	3,000	3,000	9,684	5,745
Donations	2,000	2,000	616	1,737
Miscellaneous	1,500	1,500	1,468	879
Total Revenues	<u>624,519</u>	<u>624,519</u>	<u>659,378</u>	<u>628,718</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head Salary	59,529	59,529	60,424	60,639
Kennel Manager	32,253	32,253	32,615	32,503
Animal Rabies Warden	95,862	95,862	97,438	88,338
Kennel Assistant	28,022	28,022	28,451	28,129
On-Call	9,600	9,600	9,200	9,540
Clerk Hire	64,409	64,409	63,309	64,469
Part-Time Help	7,400	7,400	7,585	6,750
Overtime	20,000	20,000	15,583	21,711
IMRF	29,889	29,889	34,814	31,434
Social Security	24,256	24,256	22,576	22,476
Medical Insurance	80,804	80,804	81,215	71,652
Office Supplies	665	665	649	584
Dues/Certifications	500	500	325	673
Feed	1,000	1,000	951	1,078
Drugs, Vaccines, and Medical Supplies	4,845	5,345	5,319	5,034
Cleaning, Maintenance, and Chemical Supplies	3,965	4,745	4,714	3,827
Gasoline	7,890	10,890	11,532	11,618
Uniforms	2,275	2,275	2,275	2,194
Veterinary Office Service	21,000	21,000	23,253	22,080
Telephone	4,880	4,880	1,946	2,618
Cellular Telephone	2,000	2,300	2,449	1,946



**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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Postage	\$ 13,650	\$ 13,650	\$ 12,780	\$ 19,107
Communication Center	30,000	30,000	10,478	9,628
Alarm Service	875	2,875	2,853	926
Mileage	500	500	339	509
Computer Contract	1,900	1,900	1,650	1,650
Gas, Electricity, and Water	8,000	8,000	8,710	9,002
Garbage Collection	1,450	1,450	1,416	1,195
Maintenance	7,800	8,300	5,950	7,766
Education and Training	500	500	-	175
Employee Rabies Immunization	2,400	2,400	2,412	-
Veterinary Association	8,000	8,000	2,530	3,100
Spay/Neuter Deposit Reimbursement	2,350	2,350	2,752	2,411
New Equipment	51,500	46,650	40,576	7,127
Building Construction and Remodeling	20,000	20,000	13,864	24,639
Adjustments	7,450	7,450	-	-
Contingency	32,871	32,871	-	-
Total Expenditures	<u>690,290</u>	<u>692,520</u>	<u>612,933</u>	<u>576,528</u>
Net Change in Fund Balance	<u>\$ (65,771)</u>	<u>\$ (68,001)</u>	46,445	52,190
<b>FUND BALANCE</b>				
Beginning of Year			<u>706,844</u>	<u>654,654</u>
End of Year			<u>\$ 753,289</u>	<u>\$ 706,844</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 1,759,150	\$ 1,759,150	\$ 1,738,244	\$ 1,749,008
Intergovernmental Revenue - Replacement Taxes	153,000	153,000	220,963	179,104
Charges for Services - Highway Maintenance Fees and Construction Reimbursement	111,000	111,000	160,421	122,437
Interest	13,000	13,000	43,494	38,109
Miscellaneous	15,000	15,000	9,260	33,674
Total Revenues	<u>2,051,150</u>	<u>2,051,150</u>	<u>2,172,382</u>	<u>2,122,332</u>
<b>EXPENDITURES</b>				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	109,595	109,595	113,269	110,923
Engineers	285,027	285,027	292,151	263,984
Maintenance Foreman	70,065	70,065	71,555	70,334
Maintenance Personnel	652,621	652,621	619,063	608,852
Clerk Hire	44,620	44,620	46,080	45,325
Surveyor Stipend	5,463	5,463	5,463	5,463
Temporary Personnel	21,430	21,430	-	16,116
Overtime Premium	101,634	101,634	107,038	88,700
Medical Insurance	254,133	254,133	244,388	227,771
Vacation Buyback	7,193	7,193	-	-
Office Supplies	4,000	4,000	3,296	2,723
Clothing Allowance	10,200	10,200	9,600	10,200
Engineering Supplies	8,000	8,000	4,517	981
Field Engineer Expense	4,000	4,000	3,760	2,352
Dues and Subscriptions	2,400	2,400	1,816	2,323
Gasoline	105,000	105,000	60,494	63,063
Engineering Consultant	5,000	5,000	-	-
Publication of Legal Notices	1,500	1,500	718	980
Maintenance of Roads - Materials	30,000	30,000	25,976	53,787
Highway Maintenance	6,700	6,700	6,423	6,572
Conference and Seminars	2,500	2,500	3,169	2,081
Tech Equipment	5,000	5,000	7,600	1,542
Training	1,500	1,500	367	600
Maintenance of Buildings	60,000	60,000	51,502	53,372
Maintenance of Machinery and Equipment	80,000	80,000	61,839	82,807
New Equipment	315,400	315,400	71,837	193,241
Telephone	5,700	5,700	5,691	1,430
Road Improvement	24,000	24,000	28,631	27,195
Adjustments	10,650	10,650	-	-
Contingency	111,667	111,667	-	-
Total Highways	<u>2,344,998</u>	<u>2,344,998</u>	<u>1,846,243</u>	<u>1,942,717</u>
Debt Service:				
Principal	-	-	20,027	17,696
Interest	-	-	11,567	11,468
Total Debt Service	<u>-</u>	<u>-</u>	<u>31,594</u>	<u>29,164</u>
Total Expenditures	<u>2,344,998</u>	<u>2,344,998</u>	<u>1,877,837</u>	<u>1,971,881</u>
Excess (Deficiency) of Revenues Over Expenditures	(293,848)	(293,848)	294,545	150,451
<b>OTHER FINANCING SOURCES</b>				
Transfers In	64,100	64,100	206,420	35,294
Net Change in Fund Balance	<u>\$ (229,748)</u>	<u>\$ (229,748)</u>	500,965	185,745
<b>FUND BALANCE</b>				
Beginning of Year			<u>2,421,748</u>	<u>2,236,003</u>
End of Year			<u>\$ 2,922,713</u>	<u>\$ 2,421,748</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 554,500	\$ 554,500	\$ 547,880	\$ 551,336
<b>EXPENDITURES</b>				
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>	5,780	9,236
<b>FUND BALANCE</b>				
Beginning of Year			<u>28,165</u>	<u>18,929</u>
End of Year			<u>\$ 33,945</u>	<u>\$ 28,165</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 211,150	\$ 211,150	\$ 209,658	\$ 210,416
Miscellaneous Income	-	-	265	65
Total Revenues	<u>211,150</u>	<u>211,150</u>	<u>209,923</u>	<u>210,481</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head	52,218	52,218	54,001	53,192
Clerk Hire	-	-	-	33,677
Part-Time Help	10,000	10,000	9,158	-
Medical Insurance	18,196	18,196	18,174	16,032
Office Supplies	275	275	252	593
Food	7,000	7,000	6,997	7,201
Dues and Subscriptions	225	225	225	225
Telephone	500	500	-	824
Postage	400	400	378	347
Mileage	3,650	3,650	3,691	3,658
Indigent Burial	3,000	(1,500)	750	1,500
Education and Training	100	100	-	-
Emergency Assistance	68,120	72,620	70,148	58,621
Adjustments	1,700	1,700	-	-
Contingency	8,269	8,269	-	-
Total Expenditures	<u>173,653</u>	<u>173,653</u>	<u>163,774</u>	<u>175,870</u>
Net Change in Fund Balance	<u>\$ 37,497</u>	<u>\$ 37,497</u>	46,149	34,611
<b>FUND BALANCE</b>				
Beginning of Year			<u>216,991</u>	<u>182,380</u>
End of Year			<u>\$ 263,140</u>	<u>\$ 216,991</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Law Library Fees	\$ 57,500	\$ 57,500	\$ 41,302	\$ 54,288
<b>EXPENDITURES</b>				
Judicial:				
Part-Time Personnel	12,000	12,000	12,387	6,723
IMRF	-	-	1,053	-
Social Security	-	-	949	-
Medical Insurance	-	-	201	-
Miscellaneous Equipment	-	-	-	2,601
Adjustments	240	240	-	-
Books and Records	56,400	56,400	21,279	27,635
Total Expenditures	<u>68,640</u>	<u>68,640</u>	<u>35,869</u>	<u>36,959</u>
Net Change in Fund Balance	<u>\$ (11,140)</u>	<u>\$ (11,140)</u>	5,433	17,329
<b>FUND BALANCE</b>				
Beginning of Year			<u>89,419</u>	<u>72,090</u>
End of Year			<u>\$ 94,852</u>	<u>\$ 89,419</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Automation Revenue	\$ 400,000	\$ 400,000	\$ 355,295	\$ 457,306
Interest	10,000	10,000	10,588	13,977
Total Revenues	<u>410,000</u>	<u>410,000</u>	<u>365,883</u>	<u>471,283</u>
<b>EXPENDITURES</b>				
Judicial:				
Clerk Hire - Exempt	161,827	161,827	185,891	153,518
Part-Time	8,200	8,200	44,611	9,468
IMRF	16,439	16,439	20,952	15,841
Social Security	13,030	13,030	16,814	11,633
Supplies	5,000	5,000	-	85
Contractual	130,000	130,000	181,704	488,997
Mileage	1,000	1,000	-	169
Medical Insurance	-	-	73	-
Education and Training	10,000	10,000	4,445	6,371
Adjustments	4,460	4,460	-	-
Equipment	30,000	30,000	25,033	46,231
Total Expenditures	<u>379,956</u>	<u>379,956</u>	<u>479,523</u>	<u>732,313</u>
Net Change in Fund Balance	<u>\$ 30,044</u>	<u>\$ 30,044</u>	(113,640)	(261,030)
<b>FUND BALANCE</b>				
Beginning of Year			<u>855,926</u>	<u>1,116,956</u>
End of Year			<u>\$ 742,286</u>	<u>\$ 855,926</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Loan Repayment	\$ 94,647	\$ 94,647	\$ 38,118	\$ 53,514
Interest	6,500	6,500	35,454	19,594
Total Revenues	<u>101,147</u>	<u>101,147</u>	<u>73,572</u>	<u>73,108</u>
<b>EXPENDITURES</b>				
Community Development:				
Bad Debt	-	-	-	(3,000)
Loan Disbursements	-	-	-	2,700
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300)</u>
Net Change in Fund Balance	<u>\$ 101,147</u>	<u>\$ 101,147</u>	73,572	73,408
<b>FUND BALANCE</b>				
Beginning of Year			<u>722,852</u>	<u>649,444</u>
End of Year			<u>\$ 796,424</u>	<u>\$ 722,852</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Revenue	\$ 129,000	\$ 129,000	\$ 164,406	\$ 135,601
GIS Revenue	20,000	20,000	19,363	17,282
Interest	3,000	3,000	6,564	5,201
Total Revenues	<u>152,000</u>	<u>152,000</u>	<u>190,333</u>	<u>158,084</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Part-Time Help	20,000	20,000	11,249	19,528
Illinois Municipal Retirement	1,682	1,682	1,474	2,062
Social Security	1,530	1,530	866	1,494
Office Supplies	1,000	1,000	884	575
Contractual Services	21,500	21,500	26,844	1,000
Photography and Microfilm	100,000	100,000	58,159	77,170
Adjustments	500	500	-	-
Equipment	5,000	5,000	1,930	-
Total Expenditures	<u>151,212</u>	<u>151,212</u>	<u>101,406</u>	<u>101,829</u>
Net Change in Fund Balance	<u>\$ 788</u>	<u>\$ 788</u>	88,927	56,255
<b>FUND BALANCE</b>				
Beginning of Year			<u>404,332</u>	<u>348,077</u>
End of Year			<u>\$ 493,259</u>	<u>\$ 404,332</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue - Grant	\$ 7,500	\$ 7,500	\$ 8,529	\$ 10,034
Charges for Services - Child Support Fees	15,000	15,000	26,389	20,094
Interest	750	750	924	1,008
Total Revenues	<u>23,250</u>	<u>23,250</u>	<u>35,842</u>	<u>31,136</u>
<b>EXPENDITURES</b>				
Judicial:				
Supervisor	-	-	-	16,413
Clerk Hire	25,272	24,454	10,466	25,369
Part-Time Help	-	-	-	1,969
Overtime	-	605	605	274
Illinois Municipal Retirement	2,439	1,630	1,630	4,862
Social Security	1,933	781	781	3,232
Medical Insurance	10,801	5,400	5,400	9,886
Contractual	-	7,575	7,574	-
Adjustments	1,925	1,925	-	-
Total Expenditures	<u>42,370</u>	<u>42,370</u>	<u>26,456</u>	<u>62,005</u>
Net Change in Fund Balance	<u>\$ (19,120)</u>	<u>\$ (19,120)</u>	9,386	(30,869)
<b>FUND BALANCE</b>				
Beginning of Year			<u>79,788</u>	<u>110,657</u>
End of Year			<u>\$ 89,174</u>	<u>\$ 79,788</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Automation Revenue	\$ 12,500	\$ 12,500	\$ 16,074	\$ 13,950
Interest	700	700	992	921
Total Revenues	<u>13,200</u>	<u>13,200</u>	<u>17,066</u>	<u>14,871</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Part Time	10,614	10,614	11,283	5,165
Office Supplies	<u>5,772</u>	<u>5,772</u>	<u>6,190</u>	<u>8,364</u>
Total Expenditures	<u>16,386</u>	<u>16,386</u>	<u>17,473</u>	<u>13,529</u>
Net Change in Fund Balance	<u>\$ (3,186)</u>	<u>\$ (3,186)</u>	(407)	1,342
<b>FUND BALANCE</b>				
Beginning of Year			<u>71,720</u>	<u>70,378</u>
End of Year			<u>\$ 71,313</u>	<u>\$ 71,720</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Tipping Fees and Landfill Siting	\$ 340,000	\$ 340,000	\$ 427,456	\$ 414,781
Interest	15,000	15,000	30,903	29,764
Total Revenues	<u>355,000</u>	<u>355,000</u>	<u>458,359</u>	<u>444,545</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	105,408	105,408	107,346	107,987
Health Insurance	26,329	26,329	20,254	21,061
Office Supplies	100	100	234	54
Educational Materials	500	500	3,749	1,765
Contractual Services	231,871	231,871	56,135	234,524
Postage	300	300	92	92
Mileage	600	600	584	845
Solid Waste Plan	50,000	50,000	37,645	72,345
Education and Training	500	500	4,503	832
Adjustments	14,535	14,535	-	-
Equipment	500	500	3,544	500
Total Expenditures	<u>430,643</u>	<u>430,643</u>	<u>234,086</u>	<u>440,005</u>
Excess (Deficiency) of Revenues Over Expenditures	(75,643)	(75,643)	224,273	4,540
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>-</u>	<u>-</u>	<u>(30,903)</u>	<u>(29,764)</u>
Net Change in Fund Balance	<u>\$ (75,643)</u>	<u>\$ (75,643)</u>	193,370	(25,224)
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,506,490</u>	<u>1,531,714</u>
End of Year			<u>\$ 1,699,860</u>	<u>\$ 1,506,490</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue - Governmental Grants	\$ 672,375	\$ 672,375	\$ 654,158	\$ 663,982
Interest	-	-	1	1
Total Revenues	<u>672,375</u>	<u>672,375</u>	<u>654,159</u>	<u>663,983</u>
<b>EXPENDITURES</b>				
Health and Welfare - Contractual Services	<u>672,375</u>	<u>672,375</u>	<u>654,158</u>	<u>663,982</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1	1
<b>FUND BALANCE</b>				
Beginning of Year			<u>32</u>	<u>31</u>
End of Year			<u>\$ 33</u>	<u>\$ 32</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Document Storage Fees	\$ 400,000	\$ 400,000	\$ 355,626	\$ 457,503
Interest	8,500	8,500	9,560	13,292
Total Revenues	<u>408,500</u>	<u>408,500</u>	<u>365,186</u>	<u>470,795</u>
<b>EXPENDITURES</b>				
Judicial:				
Exempt Personnel	147,087	147,087	161,352	136,106
Clerk Hire	63,141	63,141	69,614	63,394
Part-Time Help	5,000	5,000	8,249	-
Overtime	250	250	1,192	-
Illinois Municipal Retirement	20,315	20,315	25,790	20,089
Social Security	16,484	16,484	16,873	14,690
Supplies	10,000	13,750	13,684	21,054
Books and Records	750	750	-	-
Contractual Services	130,000	130,000	180,811	456,818
Mileage	1,000	1,000	-	-
Education and Training	10,000	10,000	7,690	5,145
Adjustments	2,125	2,125	-	-
Equipment	5,000	5,000	1,879	19,353
Total Expenditures	<u>411,152</u>	<u>414,902</u>	<u>487,134</u>	<u>736,649</u>
Net Change in Fund Balance	<u>\$ (2,652)</u>	<u>\$ (6,402)</u>	(121,948)	(265,854)
<b>FUND BALANCE</b>				
Beginning of Year			<u>812,800</u>	<u>1,078,654</u>
End of Year			<u>\$ 690,852</u>	<u>\$ 812,800</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Police Vehicle Revenue	\$ 53,000	\$ 53,000	\$ 11,720	\$ 48,023
Interest	600	600	717	884
Total Revenues	<u>53,600</u>	<u>53,600</u>	<u>12,437</u>	<u>48,907</u>
<b>EXPENDITURES</b>				
Vehicle Equipment	<u>50,000</u>	<u>50,000</u>	<u>38,951</u>	<u>34,123</u>
Net Change in Fund Balance	<u>\$ 3,600</u>	<u>\$ 3,600</u>	(26,514)	14,784
<b>FUND BALANCE</b>				
Beginning of Year			<u>76,276</u>	<u>61,492</u>
End of Year			<u>\$ 49,762</u>	<u>\$ 76,276</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue - Grant	\$ 185,794	\$ 185,794	\$ 165,710	\$ 170,856
Interest	750	750	838	1,053
Miscellaneous	70,000	70,000	97,970	32,704
Total Revenues	<u>256,544</u>	<u>256,544</u>	<u>264,518</u>	<u>204,613</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	170,908	170,908	134,446	146,856
Illinois Municipal Retirement	15,530	15,530	14,141	13,899
Social Security	13,074	13,074	10,124	11,083
Medical Insurance	12,009	12,009	12,009	13,159
Supplies	4,000	4,000	2,613	4,145
Food	1,000	1,000	1,880	1,123
Dues and Subscriptions	600	600	236	425
Contractual	32,000	32,000	54,330	40,599
Consulting Services	-	-	-	98
Postage	800	800	566	725
Local Transportation	6,000	6,000	5,725	5,662
Printing and Artwork	3,500	3,500	1,160	1,585
Utilities	9,000	9,000	7,704	7,744
Conferences	4,000	4,000	4,910	6,720
Rent	7,200	7,200	7,200	6,600
Equipment	3,500	3,500	3,195	2,755
Adjustments	3,925	3,925	-	-
Occupancy	6,000	6,000	4,335	5,110
Total Expenditures	<u>293,046</u>	<u>293,046</u>	<u>264,574</u>	<u>268,288</u>
Net Change in Fund Balance	<u>\$ (36,502)</u>	<u>\$ (36,502)</u>	(56)	(63,675)
<b>FUND BALANCE</b>				
Beginning of Year			<u>83,829</u>	<u>147,504</u>
End of Year			<u>\$ 83,773</u>	<u>\$ 83,829</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue - Grants	\$ 47,500	\$ 47,500	\$ 54,894	\$ 21,016
<b>EXPENDITURES</b>				
Personnel	43,500	43,500	47,111	22,189
Net Change in Fund Deficit	<u>\$ 4,000</u>	<u>\$ 4,000</u>	7,783	(1,173)
<b>FUND DEFICIT</b>				
Beginning of Year			<u>(14,891)</u>	<u>(13,718)</u>
End of Year			<u>\$ (7,108)</u>	<u>\$ (14,891)</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - GIS Revenue	\$ 310,000	\$ 310,000	\$ 324,423	\$ 259,715
Interest	2,500	2,500	4,223	4,221
Total Revenues	<u>312,500</u>	<u>312,500</u>	<u>328,646</u>	<u>263,936</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Department Head	36,227	36,227	37,074	36,567
Deputy Assessor	41,379	41,379	42,394	41,538
GIS Coordinator	49,803	49,803	50,544	49,803
Clerk Hire	70,766	70,766	60,094	69,837
IMRF	19,127	19,127	21,295	20,603
Social Security	15,160	15,160	13,575	13,797
Maps and Plats	1,400	1,400	829	2,044
Contractual Services	3,877	3,877	740	4,485
GIS Software/License	23,000	23,000	19,300	20,541
GIS Flyover/Data	60,000	60,000	47,795	-
Mileage	200	200	19	77
Education/Training	2,046	2,046	2,016	2,011
GIS Computer Equipment	1,794	1,794	115	5,759
Adjustments	4,650	4,650	-	-
Total Expenditures	<u>329,429</u>	<u>329,429</u>	<u>295,790</u>	<u>267,062</u>
Net Change in Fund Balance	<u>\$ (16,929)</u>	<u>\$ (16,929)</u>	32,856	(3,126)
<b>FUND BALANCE</b>				
Beginning of Year			<u>309,231</u>	<u>312,357</u>
End of Year			<u>\$ 342,087</u>	<u>\$ 309,231</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services	\$ 22,500	\$ 22,500	\$ 23,055	\$ 22,877
Interest	375	375	523	537
Total Revenues	<u>22,875</u>	<u>22,875</u>	<u>23,578</u>	<u>23,414</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Clerk Hire	7,839	7,839	6,337	11,533
Office Supplies	3,000	4,350	6,129	1,271
Contractual Services	10,200	10,200	10,200	10,200
Adjustments	215	215	-	-
New Equipment	-	-	2,185	-
Total Expenditures	<u>21,254</u>	<u>22,604</u>	<u>24,851</u>	<u>23,004</u>
Excess (Deficiency) of Revenues Over Expenditures	1,621	271	(1,273)	410
<b>OTHER FINANCING SOURCES</b>				
Transfers In	-	-	-	16
Net Change in Fund Balance	<u>\$ 1,621</u>	<u>\$ 271</u>	(1,273)	426
<b>FUND BALANCE</b>				
Beginning of Year			<u>39,628</u>	<u>39,202</u>
End of Year			<u>\$ 38,355</u>	<u>\$ 39,628</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Fines and Forfeitures	\$ 9,300	\$ 9,300	\$ 76,210	\$ 36,569
Interest	3,150	3,150	5,524	4,495
Total Revenues	<u>12,450</u>	<u>12,450</u>	<u>81,734</u>	<u>41,064</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Forfeiture Expenses	50,000	50,000	-	-
Special Prosecutor	9,000	9,000	-	-
Drug Enforcement Expenses	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>94,000</u>	<u>94,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (81,550)</u>	<u>\$ (81,550)</u>	81,734	41,064
<b>FUND BALANCE</b>				
Beginning of Year			<u>366,884</u>	<u>325,820</u>
End of Year			<u>\$ 448,618</u>	<u>\$ 366,884</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Operations				
Revenue	\$ 35,000	\$ 35,000	\$ 47,954	\$ 62,988
Interest	2,200	2,200	2,273	3,288
Total Revenues	<u>37,200</u>	<u>37,200</u>	<u>50,227</u>	<u>66,276</u>
<b>EXPENDITURES</b>				
Personnel	-	-	-	59,921
IMRF	-	759	759	6,200
Social Security	-	-	-	4,150
Contractual Services	500	542	543	221
Mileage	1,500	1,500	942	1,789
Education and Training	3,000	3,088	3,088	4,099
New Equipment	1,000	111	63	-
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,395</u>	<u>76,380</u>
Excess (Deficiency) of Revenues Over Expenditures	31,200	31,200	44,832	(10,104)
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	-	(151,170)
Net Change in Fund Balance	<u>\$ 31,200</u>	<u>\$ 31,200</u>	44,832	(161,274)
<b>FUND BALANCE</b>				
Beginning of Year			<u>152,650</u>	<u>313,924</u>
End of Year			<u>\$ 197,482</u>	<u>\$ 152,650</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Coroner's Fees	\$ 29,000	\$ 29,000	\$ 43,725	\$ 29,929
Interest	1,400	1,400	2,400	1,932
Total Revenues	<u>30,400</u>	<u>30,400</u>	<u>46,125</u>	<u>31,861</u>
<b>EXPENDITURES</b>				
Part Time	5,000	5,000	-	389
Office Supplies	3,000	3,000	96	1,683
Uniforms and Clothing	2,000	2,000	553	-
Weapons and Ammunition	800	800	-	-
Contractual Services	2,700	2,700	314	1,113
New Equipment	65,000	65,000	48	12,872
Total Expenditures	<u>78,500</u>	<u>78,500</u>	<u>1,011</u>	<u>16,057</u>
Net Change in Fund Balance	<u>\$ (48,100)</u>	<u>\$ (48,100)</u>	45,114	15,804
<b>FUND BALANCE</b>				
Beginning of Year			<u>150,954</u>	<u>135,150</u>
End of Year			<u>\$ 196,068</u>	<u>\$ 150,954</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Automation Fee	\$ 10,000	\$ 10,000	\$ 8,788	\$ 20,729
Interest	600	600	1,169	876
Total Revenues	<u>10,600</u>	<u>10,600</u>	<u>9,957</u>	<u>21,605</u>
<b>EXPENDITURES</b>				
Contractual Services	20,000	20,000	4,542	-
New Equipment	20,000	20,000	-	-
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>4,542</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (29,400)</u>	<u>\$ (29,400)</u>	5,415	21,605
<b>FUND BALANCE</b>				
Beginning of Year			<u>81,237</u>	<u>59,632</u>
End of Year			<u>\$ 86,652</u>	<u>\$ 81,237</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Electronic				
Citation Fee	\$ 13,500	\$ 13,500	\$ 24,825	\$ 14,820
Interest	450	450	780	647
Total Revenues	<u>13,950</u>	<u>13,950</u>	<u>25,605</u>	<u>15,467</u>
<b>EXPENDITURES</b>				
Contractual Services	3,000	3,000	4,748	7,931
New Equipment	-	-	1,094	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>5,842</u>	<u>7,931</u>
Net Change in Fund Balance	<u>\$ 10,950</u>	<u>\$ 10,950</u>	19,763	7,536
<b>FUND BALANCE</b>				
Beginning of Year			<u>51,242</u>	<u>43,706</u>
End of Year			<u>\$ 71,005</u>	<u>\$ 51,242</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Electronic Citation Fee	\$ 1,500	\$ 1,500	\$ 2,539	\$ 1,694
Interest	45	45	93	69
Total Revenues	<u>1,545</u>	<u>1,545</u>	<u>2,632</u>	<u>1,763</u>
<b>EXPENDITURES</b>				
New Equipment	<u>1,500</u>	<u>1,500</u>	<u>805</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 45</u>	<u>\$ 45</u>	1,827	1,763
<b>FUND BALANCE</b>				
Beginning of Year			<u>6,199</u>	<u>4,436</u>
End of Year			<u>\$ 8,026</u>	<u>\$ 6,199</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, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 438,304	\$ 438,304	\$ 418,664	\$ 425,128
Project Fund	-	-	63,450	-
Interest	-	-	7,900	1,833
Total Revenues	<u>438,304</u>	<u>438,304</u>	<u>490,014</u>	<u>426,961</u>
<b>EXPENDITURES</b>				
Heritage Lake Project	549,084	549,084	32,074	2,810,908
Debt Service:				
Interest	-	-	119,546	31,618
Total Expenditures	<u>549,084</u>	<u>549,084</u>	<u>151,620</u>	<u>2,842,526</u>
Excess (Deficiency) of Revenues Over Expenditures	(110,780)	(110,780)	338,394	(2,415,565)
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Issuance of Debt	-	-	-	2,810,908
Net Change in Fund Balance	<u>\$ (110,780)</u>	<u>\$ (110,780)</u>	338,394	395,343
<b>FUND BALANCE</b>				
Beginning of Year			<u>395,343</u>	<u>-</u>
End of Year			<u>\$ 733,737</u>	<u>\$ 395,343</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
INDEMNITY FUND  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019	2018
<b>REVENUES</b>		
Fines and Forfeitures - Indemnity Fees	\$ 26,520	\$ 27,900
Interest	4,986	1,603
Total Revenues	31,506	29,503
 <b>EXPENDITURES</b>		
General Governmental Services:		
Contractual Service	2,332	-
Excess of Revenues Over Expenditures	29,174	29,503
 <b>OTHER FINANCING USES</b>		
Transfers Out	(24,432)	(16,154)
Net Change in Fund Balance	4,742	13,349
 <b>FUND BALANCE</b>		
Beginning of Year	822,329	808,980
End of Year	\$ 827,071	\$ 822,329

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
SHERIFF'S COMMISSARY FUND  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019	2018
<b>REVENUES</b>		
Charges for Services:		
Fees for Phone Use	\$ 71,488	\$ 89,174
Commissary Sales	33,622	54,497
Total Revenues	105,110	143,671
<b>EXPENDITURES</b>		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	85,456	101,253
Net Change in Fund Balance	19,654	42,418
<b>FUND BALANCE</b>		
Beginning of Year	71,973	29,555
End of Year	\$ 91,627	\$ 71,973

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
DRUG COURT OPERATIONS AND ADMINISTRATION FUND  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services				
Drug Court Fee	\$ 26,000	\$ 26,000	\$ 24,925	\$ -
Interest	-	-	1,765	-
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>26,690</u>	<u>-</u>
<b>EXPENDITURES</b>				
Drug Court	<u>9,650</u>	<u>9,650</u>	<u>32,682</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	16,350	16,350	(5,992)	-
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>130,062</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 16,350</u>	<u>\$ 16,350</u>	124,070	-
<b>FUND BALANCE</b>				
Beginning of Year			<u>-</u>	<u>-</u>
End of Year			<u>\$ 124,070</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
PUBLIC DEFENDER AUTOMATION FUND  
YEAR ENDED NOVEMBER 30, 2019  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	2019		Actual	2018 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Charges for Services				
Public Defender Records	\$ -	\$ -	\$ 423	\$ -
<b>EXPENDITURES</b>				
Expenses	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	423	-
<b>FUND BALANCE</b>				
Beginning of Year			-	-
End of Year			<u>\$ 423</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND  
 HEALTH INSURANCE FUND  
 STATEMENT OF NET POSITION  
 NOVEMBER 30, 2019  
 WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2018**

	Actual	
ASSETS	2019	2018
<b>CURRENT ASSETS</b>		
Cash	\$ 7,889,146	\$ 7,542,178
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 3,535	\$ 3,535
Flex Spending Payable	20,739	22,528
Estimated Payable for Claims and Losses	294,313	544,408
Due to Others	19,129	19,129
Total Liabilities	337,716	589,600
<b>NET POSITION</b>	7,551,430	6,952,578
Total Liabilities and Net Position	\$ 7,889,146	\$ 7,542,178

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND  
 HEALTH INSURANCE FUND  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED NOVEMBER 30, 2019  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	Actual	
	2019	2018
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 5,305,188	\$ 4,981,256
Refunds and Recoveries	232,099	1,095,740
Total Operating Revenues	5,537,287	6,076,996
<b>OPERATING EXPENSES - GENERAL</b>		
<b>GOVERNMENTAL SERVICES</b>		
Medical Claims	4,454,076	5,263,094
Administrative Costs:		
Health and Dental Administration	92,938	93,269
EAP Program	7,200	7,200
Employee Life Insurance	25,509	25,982
Voluntary Life Insurance	17,851	19,606
Voluntary Accidental, Death, and Dismemberment Life Insurance	336	360
Total Administrative Costs	143,834	146,417
Stop-Loss Reinsurance:		
Employee	192,622	151,760
Dependent	231,084	236,920
Aggregate	27,857	25,476
Total Stop-Loss Reinsurance	451,563	414,156
Total Operating Expenses	5,049,473	5,823,667
<b>OPERATING INCOME</b>	487,814	253,329
<b>NONOPERATING REVENUES</b>		
Interest Income	111,038	97,641
Change in Net Position	598,852	350,970
<b>NET POSITION</b>		
Beginning of Year	6,952,578	6,601,608
End of Year	\$ 7,551,430	\$ 6,952,578

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND  
 HEALTH INSURANCE FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED NOVEMBER 30, 2019  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2018**

	Actual	
	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Assessments Made to Other Funds	\$ 3,942,169	\$ 3,679,046
Cash Received from Employees and Others	1,363,019	1,363,017
Cash Received from Refunds and Recoveries	232,099	1,344,372
Cash Paid for Claims	(4,705,960)	(4,927,606)
Cash Paid for Administrative Costs and Stop Loss Insurance	(595,397)	(560,573)
Net Cash Provided by Operating Activities	235,930	898,256
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received on Cash and Investments	111,038	97,641
 <b>NET INCREASE IN CASH</b>	346,968	995,897
 <b>CASH</b>		
Beginning of Year	7,542,178	6,546,281
End of Year	\$ 7,889,146	\$ 7,542,178
 <b>RECONCILIATION OF OPERATING INCOME TO NET    CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 487,814	\$ 253,329
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Change in Assets and Liabilities:		
Stop Loss Receivable	-	248,632
Due from Other Funds	-	60,807
Flex Spending Payable	(1,789)	22,528
Estimated Payable for Claims and Losses	(250,095)	312,960
Net Cash Provided by Operating Activities	\$ 235,930	\$ 898,256



**TAZEWELL COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF ASSETS AND LIABILITIES  
YEAR ENDED NOVEMBER 30, 2019**

	Balance, November 30, 2018	Additions	Deductions	Balance, November 30, 2019
<b>PROPERTY TAX FUND</b>				
Assets:				
Cash and Investments	\$ 102,783	\$ 228,602,787	\$ 228,628,911	\$ 76,659
Liabilities:				
Amounts Due Taxing Bodies	\$ 102,783	\$ 228,602,787	\$ 228,628,911	\$ 76,659
<b>ESTATE TAX FUND</b>				
Assets:				
Cash and Investments	\$ 5,187	\$ 4	\$ -	\$ 5,191
Liabilities:				
Due to State of Illinois	\$ 5,187	\$ 4	\$ -	\$ 5,191
<b>UNCLAIMED FUND</b>				
Assets:				
Cash and Investments	\$ 80,267	\$ 10	\$ 13,538	\$ 66,739
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to Others	55,200	10	13,538	41,672
	<u>\$ 80,267</u>	<u>\$ 10</u>	<u>\$ 13,538</u>	<u>\$ 66,739</u>
<b>CIRCUIT CLERK/COUNTY CLERK ESCROW FUND</b>				
Assets:				
Cash and Investments	\$ 2,287,542	\$ 12,344,535	\$ 12,761,198	\$ 1,870,879
Liabilities:				
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	\$ 2,287,542	\$ 12,344,535	\$ 12,761,198	\$ 1,870,879

**TAZEWELL COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2019**

	Balance, November 30, 2018	Additions	Deductions	Balance, November 30, 2019
<b>INMATE BENEFIT FUND</b>				
Assets:				
Cash and Investments	\$ 13,756	\$ 410,292	\$ 415,128	\$ 8,920
Liabilities:				
Amounts Held for Prisoners	\$ 13,756	\$ 410,292	\$ 415,128	\$ 8,920
<b>VETERANS' MEMORIAL FUND</b>				
Assets:				
Cash and Investments	\$ 4,008	\$ -	\$ 1,340	\$ 2,668
Liabilities:				
Due to Others	\$ 4,008	\$ -	\$ 1,340	\$ 2,668
<b>CONDEMNATION ESCROW FUND</b>				
Assets:				
Cash and Investments	\$ 112,802	\$ 11,885	\$ -	\$ 124,687
Liabilities:				
Amounts Held Pending Court Disposition	\$ 112,802	\$ 11,885	\$ -	\$ 124,687
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and Investments	\$ 2,606,345	\$ 241,369,513	\$ 241,820,115	\$ 2,155,743
Liabilities:				
Due to State of Illinois	\$ 30,254	\$ 4	\$ -	\$ 30,258
Due to Others	59,208	10	14,878	44,340
Amounts Due Taxing Bodies and Others	102,783	228,602,787	228,628,911	76,659
Amounts Held Pending Court Disposition	112,802	11,885	-	124,687
Amounts Held for Prisoners	13,756	410,292	415,128	8,920
Bond Restitution, Tax Redemption, and Miscellaneous Available for Distribution	2,287,542	12,344,535	12,761,198	1,870,879
Total Liabilities	\$ 2,606,345	\$ 241,369,513	\$ 241,820,115	\$ 2,155,743

**TAZEWELL COUNTY, ILLINOIS  
EMERGENCY SYSTEM TELEPHONE BOARD (911)  
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS  
BALANCE SHEET AND STATEMENT OF NET POSITION  
NOVEMBER 30, 2019**

<b>ASSETS</b>	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>CURRENT ASSETS</b>			
Cash	\$ 1,370,203	\$ -	\$ 1,370,203
Accounts Receivable	663,719	-	663,719
Total Current Assets	<u>2,033,922</u>	<u>-</u>	<u>2,033,922</u>
<b>NONCURRENT ASSETS</b>			
Capital Assets, Net	-	1,220,282	1,220,282
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to OPEB Liability	-	20,547	20,547
Deferred Amount Related to Pension Liability	-	77,669	77,669
Total Deferred Outflows of Resources	<u>-</u>	<u>98,216</u>	<u>98,216</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,033,922</u>	<u>\$ 1,318,498</u>	<u>\$ 3,352,420</u>
<b>LIABILITIES AND FUND BALANCE/NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 33,059	\$ -	\$ 33,059
Accrued Payroll and Related Costs	1,647	-	1,647
Total Current Liabilities	<u>34,706</u>	<u>-</u>	<u>34,706</u>
<b>NONCURRENT LIABILITIES</b>			
Net Pension Liability	-	131,246	131,246
Total Other Postemployment Benefit Liability	-	68,792	68,792
Capital Lease Obligation	-	785,497	785,497
Total Noncurrent Liabilities	<u>-</u>	<u>985,535</u>	<u>985,535</u>
Total Liabilities	34,706	985,535	1,020,241
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	-	19,080	19,080
Deferred Amount Related to OPEB Liability	-	12,126	12,126
Total Deferred Inflows of Resources	<u>-</u>	<u>31,206</u>	<u>31,206</u>
<b>FUND BALANCE/NET POSITION</b>			
Investment in Capital Assets	-	434,785	434,785
Unrestricted	1,999,216	(133,028)	1,866,188
Total Net Position	<u>1,999,216</u>	<u>301,757</u>	<u>2,300,973</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 2,033,922</u>	<u>\$ 1,318,498</u>	<u>\$ 3,352,420</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  
YEAR ENDED NOVEMBER 30, 2019**

Total Fund Balance for Fund Balance Sheet \$ 1,999,216

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	4,447,302
Accumulated Depreciation	(3,227,020)
Total	1,220,282

Deferred outflows of resources for net pension liability 77,669

Deferred inflows of resources for net pension liability (19,080)

Deferred outflows of resources for total other postemployment benefit liability 20,547

Deferred inflows of resources for total other postemployment benefit liability (12,126)

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, 2019 consist of:

Net Pension Liability	(131,246)
Total Other Postemployment Benefit Liability	(68,792)
Capital Lease Obligation	(785,497)
Total	(985,535)

Net Position \$ 2,300,973

**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, 2019**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
<b>REVENUES</b>			
Charges for Services	\$ 2,070,368	\$ -	\$ 2,070,368
Interest	16,506	-	16,506
Miscellaneous	8	-	8
Total Revenues	<u>2,086,882</u>	<u>-</u>	<u>2,086,882</u>
<b>EXPENDITURES/EXPENSES</b>			
Current	1,114,818	22,761	1,137,579
Debt Service:			
Principal	186,364	(186,364)	-
Interest	76,783	-	76,783
Capital Outlay	44,893	(44,893)	-
Depreciation	-	126,786	126,786
Total Expenditures/Expenses	<u>1,422,858</u>	<u>(81,710)</u>	<u>1,341,148</u>
Net Change in Fund Balance/Net Position	664,024	81,710	745,734
<b>FUND BALANCE/NET POSITION</b>			
Beginning of Period	<u>1,335,192</u>	<u>220,047</u>	<u>1,555,239</u>
End of Period	<u>\$ 1,999,216</u>	<u>\$ 301,757</u>	<u>\$ 2,300,973</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, 2019**

Net Change in Fund Balance \$ 664,024

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	44,893
Depreciation Expense	(126,786)
Total	<u>(81,893)</u>

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	186,364
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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	3,923
OPEB Expense	(8,517)
Total	<u>(4,594)</u>

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	12,441
Pension Expense	(30,608)
Total	<u>(18,167)</u>

Change in Net Position	<u><u>\$ 745,734</u></u>
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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, 2019  
WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2018**

	2019		Actual	2018 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Charges for Services:				
Telephone Surcharge	\$ 1,875,415	\$ 1,875,415	\$ 2,070,368	\$ 2,063,750
Interest	3,500	3,500	16,506	6,811
Forgiveness of Debt	-	-	-	92,344
Miscellaneous	-	-	8	-
Total Revenues	<u>1,878,915</u>	<u>1,878,915</u>	<u>2,086,882</u>	<u>2,162,905</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Administrator	149,133	149,133	134,726	183,834
Illinois Municipal Retirement	14,394	14,394	16,676	14,939
Social Security	11,409	11,409	10,375	10,720
Supplies	500	500	4,074	582
Gas/Oil	3,500	3,500	2,910	3,121
Insurance	8,000	8,000	7,499	7,250
Medical Insurance	42,908	42,908	40,126	-
Repair and Maintenance	410,000	410,000	401,208	536,634
Administration - Other	5,000	5,000	6,309	3,174
Dues and Subscriptions	6,000	6,000	3,783	3,167
Legal Notices/Publications	1,000	1,000	-	54
Conferences and Seminars	6,500	6,500	541	253
Line Charges	250,000	250,000	148,763	171,549
Consulting Services	50,000	50,000	78,190	41,289
Vehicle Purchase	25,000	25,000	-	-
Equipment	838,632	838,632	304,531	1,101,326
Adjustments	3,500	3,500	-	-
Contingency	91,274	91,274	-	-
Total Public Safety and Corrections	<u>1,916,750</u>	<u>1,916,750</u>	<u>1,159,711</u>	<u>2,077,892</u>
Debt Service:				
Principal	-	-	186,364	87,657
Interest	-	-	76,783	43,917
Total Debt Service	<u>-</u>	<u>-</u>	<u>263,147</u>	<u>131,574</u>
Total Expenditures	<u>1,916,750</u>	<u>1,916,750</u>	<u>1,422,858</u>	<u>2,209,466</u>
Excess (Deficiency) of Revenues Over Expenditures	(37,835)	(37,835)	664,024	(46,561)
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Capital Lease Obligation	-	-	-	1,059,518
Net Change in Fund Balance	<u>\$ (37,835)</u>	<u>\$ (37,835)</u>	664,024	1,012,957
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,335,192</u>	<u>322,235</u>
End of Year			<u>\$ 1,999,216</u>	<u>\$ 1,335,192</u>

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,  
TAX DISTRIBUTIONS, AND TAX RATES  
TAX YEARS 2018, 2017, AND 2016**

2018			
ASSESSED VALUATIONS	\$ 2,756,903,228		
Fund	Extension	Distribution	Rate
General	\$ 5,539,142	\$ 5,471,317	.2074
Illinois Municipal Retirement	798,899	789,343	.0299
County Highway	1,759,395	1,738,244	.0659
County Bridge	793,290	783,781	.0297
Federal Aid Matching Tax	659,205	651,248	.0247
County Health	917,759	906,769	.0344
Social Security	1,067,069	1,054,395	.0400
Persons With Developmental Disabilities	554,502	547,880	.0208
Veterans' Assistance	211,277	209,658	.0079
Tort Judgment	1,686,743	1,666,416	.0632
Extension Education	157,055	155,547	.0059
Total	\$ 14,144,337	\$ 13,974,598	.5296

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



**TAZEWELL COUNTY, ILLINOIS**  
**SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,**  
**TAX DISTRIBUTIONS, AND TAX RATES (CONTINUED)**  
**TAX YEARS 2018, 2017, AND 2016**

2017			2016		
<u>\$ 2,741,103,965</u>			<u>\$ 2,696,600,064</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 4,785,229	\$ 4,756,313	.1797	\$ 4,200,187	\$ 4,173,075	.1606
1,246,657	1,239,501	.0468	1,679,865	1,669,016	.0642
1,759,189	1,749,008	.0661	1,805,162	1,793,509	.0690
793,110	788,752	.0298	770,091	765,113	.0294
659,463	655,876	.0248	640,086	635,949	.0245
917,722	912,619	.0345	891,202	885,443	.0341
1,132,938	1,126,484	.0426	1,092,880	1,085,824	.0418
554,513	551,336	.0208	554,549	550,968	.0212
211,230	210,416	.0080	205,079	203,754	.0078
1,491,897	1,483,269	.0560	1,060,183	1,053,342	.0405
157,028	156,156	.0059	157,209	156,198	.0060
<u>\$ 13,708,976</u>	<u>\$ 13,629,730</u>	<u>.5150</u>	<u>\$ 13,056,493</u>	<u>\$ 12,972,191</u>	<u>.4991</u>

**TAZEVELL COUNTY, ILLINOIS  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
YEAR ENDED NOVEMBER 30, 2019**

CSFA Number	Program Name	State	Federal	Other	Total
418-00-1310	Child Advocacy Centers	\$ 83,864	\$ -	\$ -	\$ 83,864
444-26-1552	Substance Use Prevention Services	-	125,172	-	125,172
444-26-1725	Access to Medication Assisted Treatment (MAT) - SOR	-	12,842	-	12,842
444-80-0226	Maternal & Child Health Program - Better Birth Outcomes	20,775	155,907	-	176,682
444-80-0667	Supplemental Nutrition Program for WIC - Program	-	259,512	-	259,512
444-80-0670	Supplemental Nutrition Program for WIC - Breastfeeding Peer Counselor Program	-	39,791	-	39,791
444-80-0671	Supplemental Nutrition Program for WIC - Farmers Market	-	998	-	998
444-80-0687	Teen Pregnancy Prevention Program - Personal Responsibility Education Program	-	22,827	-	22,827
444-80-1251	All Our Kids Early Childhood Networks	71,037	-	-	71,037
444-80-1411	Teen REACH (Responsibility, Education, Achievement, Care and Hope)	-	92,368	-	92,368
444-80-1674	Bureau of Maternal and Child Health - Family Case Management	300,655	-	-	300,655
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow-Up Healthworks	144,298	54,677	-	198,975
478-00-0245	Child Support Enforcement	3,918	9,338	-	13,256
482-00-0263	Public Health Emergency Preparedness	-	93,198	-	93,198
482-00-0265	Cities Readiness Initiative Cooperative Agreement	-	50,286	-	50,286
482-00-0901	Local Health Protection Grant	273,221	-	-	273,221
482-00-0902	Tanning Program	1,950	-	-	1,950
482-00-0903	Body Art Establishment Inspection Program	6,450	-	-	6,450
482-00-0904	Vector Surveillance and Control Grants	22,453	-	-	22,453
482-00-0922	Illinois Breast and Cervical Cancer Program	206,341	138,185	-	344,526
482-00-0923	Illinois Wisewoman Program	-	14,755	-	14,755
482-00-1034	Safe Drinking Water	-	2,072	-	2,072
482-00-1351	Dental Sealant Grant Program	-	8,212	-	8,212
482-00-1583	Lead Poisoning Prevention and Response	25,819	-	-	25,819
482-00-1734	Comprehensive Health Protection Grant	-	-	-	-
482-00-2104	Local Health Department Overdoses Surveillance and Response Grant	-	30,298	-	30,298
494-00-0961	Assistance to Needy Units of Governments - Township/Road Districts	1,050,502	-	-	1,050,502
494-00-0965	Township Bridge Program	-	-	-	-
494-00-0966	County Consolidated Program	-	-	-	-
494-00-1005	Local Federal Bridge Program	-	-	-	-
494-00-1488	Motor Fuel Tax Program	2,483,020	-	-	2,483,020
494-10-0343	State and Community Highway Safety/National Priority Safety Program	-	7,513	-	7,513
494-80-0338	Transit 5311 Formula Grants for Rural Areas	-	268,513	-	268,513
494-80-1141	Transit Downstate Operating Assistance Program	385,645	-	-	385,645
586-18-0410	Summer Service Program	-	7,667	-	7,667
588-20-0442	State Indoor Radon Grants	-	4,897	-	4,897
588-40-0441	Interagency Hazardous Materials Public Sector Training and Planning Grants	-	583	-	583
588-40-0450	Emergency Management Performance Grants	-	56,401	-	56,401
	Other grant programs and activities	-	1,009,959	338,880	1,348,839
	All other costs not allocated	-	-	47,263,625	47,263,625
	<b>Total</b>	<b>\$ 5,079,948</b>	<b>\$ 2,465,971</b>	<b>\$ 47,602,505</b>	<b>\$ 55,148,424</b>