BASIC FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

November 30, 2009



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Independent Auditor's Report

Chairman and Members of the County Board Tazewell County, Illinois

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 (County) as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Tazewell County, Illinois' management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of November 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 31, 2010 on our consideration of the Tazewell County, Illinois' internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



The Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 44 and 45 and the table of the analysis of funding progress related to historical pension and other post-employment benefits information on pages 46 and 47 are not a required part of the basic financial statements but are supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it. Tazewell County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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. individual fund, and component unit financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken 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, 2008, which are not presented with the accompanying financial statements. In our report dated August 25, 2009, we expressed unqualified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2008 comparative data in the individual fund and component unit financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2008 taken as a whole.

Peoria, Illinois

August 31, 2010

Clifton Gunderson LLP

Statement of Net Assets November 30, 2009

1.0.0	Primary <u>Government</u> Governmental	Component Unit Emergency Telephone	Total Reporting
ASSETS	Activities	System Board	Entity
CURRENT ASSETS	· <u></u>		
Cash	\$ 20,523,720	\$ 455,892	\$ 20,979,612
Investments	19,954,127	-	19,954,127
Receivables:	10 401 150		10 401 150
Property tax State of Illinois	10,401,158 5,180,276	-	10,401,158 5,180,276
Other	99,095	107,905	207,000
Notes receivable	89,454	107,503	89,454
Deposit on equipment purchase	19,692	_	19,692
Prepaid expenses	3,500	-	3,500
Accrued interest receivable	99,270	-	99,270
Inventories	43,525		43,525
Total current assets	56,413,817	563,797	56,977,614
NONCHIPPINE ACCEPTO			
NONCURRENT ASSETS	260,000		260.000
Notes receivable Bond issuance costs, net	369,890 64,856	-	369,890 64,856
Capital assets, not depreciated	2,635,055	370,517	3,005,572
Capital assets, net	48,540,463	939,603	49,480,066
Total noncurrent assets	51,610,264	1,310,120	52,920,384
Total noncurrent assets	31,010,204	1,510,120	32,720,304
TOTAL ASSETS	108,024,081	1,873,917	109,897,998
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	1,187,950	255,008	1,442,958
Accrued payroll and related costs	488,133	3,191	491,324
Claims payable	260	-	260
Estimated payable for claims and losses	292,425	-	292,425
Due to others	65,401	-	65,401
Deferred revenue - property taxes Deferred revenue - other	10,401,158 94,707	-	10,401,158 94,707
Accrued interest payable	82,485	-	82,485
Compensated absences payable	342	<u>-</u>	342
Bonds payable	1,795,000	_	1,795,000
Debt certificates	238,543	-	238,543
Capital lease obligation	55,427		55,427
Total current liabilities	14,701,831	258,199	14,960,030
NONCURRENT LIABILITIES			
Compensated absences payable	463,525	-	463,525
Net post-employment benefit obligation	103,862	-	103,862
Bonds payable	3,835,000	-	3,835,000
Debt certificates, including unamortized premium of \$18,144	1,603,842	-	1,603,842
Capital lease obligation	346,833		346,833
Total noncurrent liabilities	6,353,062		6,353,062
TOTAL LIABILITIES	21,054,893	258,199	21,313,092
NET ASSETS			
Invested in capital assets, net of related debt	43,300,873	1,310,120	44,610,993
Restricted for:	.5,500,075	1,510,120	,010,>>0
Sheriff duties	23,850	-	23,850
Court fees	686,093	-	686,093
Debt service	1,767,610	-	1,767,610
Retirement benefits	1,346,067	-	1,346,067
Roads and bridges Public health	13,928,660	-	13,928,660
Veterans' assistance	79,714 167,659	-	79,714 167,659
Unrestricted	25,668,662	305,598	25,974,260
TOTAL NET ASSETS	\$ 86,969,188	\$ 1,615,718	\$ 88,584,906

Statement of Activities

For the Year Ended November 30, 2009

		Program Revenues			Net (Expense and Changes	es) Revenues in Net Assets	Total		
		Charges for		Operating		Capital	Primary	Component	Reporting
	Expenses	Services		Grants		Grants	Government	<u>Unit</u>	Entity
PRIMARY GOVERNMENT Governmental activities:									
Judicial	\$ 8,623,774	\$ 3,315,677	\$	937,069	\$	_	\$ (4,371,028)	\$ -	\$ (4,371,028)
Public safety and	\$ 0,023,774	\$ 5,515,077	Ψ	751,007	Ψ		\$ (4,571,020)	Ψ –	\$ (4,571,020)
corrections	10,142,393	1,521,582		29,073		-	(8,591,738)	-	(8,591,738)
Community development	201,188	279,348		-		-	78,160	-	78,160
Highways	8,843,392	593,329		11,940			(8,238,123)	-	(8,238,123)
Education Health and welfare	119,482 8,522,904	1,620,242		4,795,297		-	(119,482) (2,107,365)	-	(119,482) (2,107,365)
General governmental	0,322,704	1,020,242		4,775,277		_	(2,107,303)	_	(2,107,303)
services	5,331,244	2,097,498		80,690		477,665	(2,675,391)	_	(2,675,391)
Interest expense	352,880	, , , <u>-</u>		-		´-	(352,880)	-	(352,880)
TOTAL DDIMADY									
TOTAL PRIMARY GOVERNMENT	\$ 42,137,257	\$ 9,427,676	\$	5,854,069	\$	477,665	(26,377,847)	_	(26,377,847)
GOVERNMENT	\$ 4 2,137,237	\$ 7,427,070	Ψ	3,034,007	Ψ	477,003	(20,377,647)		(20,377,047)
COMPONENT UNIT Emergency Telephone									
System Board	\$ 1,388,355	\$ 1,208,434	\$	-	\$	-	-	(179,921)	(179,921)
•									
GENERAL REVENUES									
General property tax							10,198,968	-	10,198,968
Sales tax							9,624,566	-	9,624,566
Motor fuel tax							3,802,561	-	3,802,561
State income tax Personal property							2,006,485	-	2,006,485
replacement tax							1,275,712	_	1,275,712
Other taxes							351,834	-	351,834
Unrestricted interest earnings							481,400	627	482,027
Gain on sale of capital assets							47,160	-	47,160
Miscellaneous							376,623		376,623
Total general revenues							28,165,309	627	28,165,936
Change in net assets							1,787,462	(179,294)	1,608,168
NET ASSETS									
Beginning of year							85,181,726	1,795,012	86,976,738
End of year							\$ 86,969,188	\$ 1,615,718	\$ 88,584,906

Balance Sheet

Governmental Funds

November 30, 2009

	General Fund
ASSETS	
Cash Investments Receivables:	\$ 2,631,881 9,114,699
Property tax receivable State of Illinois Other	3,973,638 3,808,187
Notes receivable Deposit on equipment purchase Prepaid expenses	19,692
Accrued interest receivable Inventory, at cost Due from other funds	38,037 33,767 417,225
Due from other runds	417,223
TOTAL ASSETS	\$20,037,126
LIABILITIES AND FUND BALANCES	
Accounts payable Accrued payroll and related costs Due to other funds Due to others - deferred prosecution Deferred revenue - property taxes Deferred revenue - other Total liabilities	\$ 492,814 330,388 72,719 46,272 3,973,638 - 4,915,831
FUND BALANCES Reserved for:	
Sheriff duties Court fees Debt service	23,850 686,093
Inventory and prepaid items Unreserved:	53,459
Designated Undesignated, reported in:	271,476
General Fund Special Revenue Funds	14,086,417
Total fund balances	15,121,295
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,037,126

Illinois Municipal Retirement <u>Fund</u>	County <u>Highway</u>	County Motor <u>Fuel Tax</u>	County <u>Health</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ 807,769 -	\$ 739,469 -	\$ 1,943,539 4,792,050	\$ 729,663 1,669,232	\$11,968,766 3,125,434	\$18,821,087 18,701,415
1,336,500	965,250 	241,221 - - - - 23,709 - -	645,526 901,943 3,844 - 3,500 18,127 - 28,449	2,589,244 228,925 75,737 89,454 - - 19,046 9,758 46,941	9,510,158 5,180,276 94,156 89,454 19,692 3,500 98,919 43,525 502,566
\$ 2,144,269	\$ 1,729,245	\$ 7,000,519	\$ 4,000,284	\$18,153,305	\$ 53,064,748
\$ 149,503 84,731 1,336,500 	\$ 60,967 18,471 32,640 - 965,250 - 1,077,328	\$ 4,156 2,834 - - - 31,081 38,071	\$ 69,463 78,758 20,205 	\$ 407,512 57,682 192,271 2,589,244 9,068 3,255,777	\$ 1,184,415 488,133 402,566 46,272 9,510,158 94,707 11,726,251
- - -	- - -	- - - -	- - - 3,500	- 1,767,610 9,758	23,850 686,093 1,767,610 66,717
-	-	211,205	-	135,876	618,557
573,535 573,535	651,917 651,917	6,751,243 6,962,448	3,128,274 3,131,774	12,984,284 14,897,528	14,086,417 24,089,253 41,338,497
\$ 2,144,269	\$ 1,729,245	\$ 7,000,519	\$ 4,000,284	\$ 18,153,305	\$ 53,064,748

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

November 30, 2009

Total fund balances - governmental funds		\$ 41,338,497
Amounts reported for governmental activities in the statement of net assets 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 Accumulated depreciation	\$ 90,250,270 39,074,752	51,175,518
Long-term receivable is not available to pay for current period expenditures and therefore was not reported as an asset in the governmental funds.		369,890
Governmental funds report the effect of bond issuance costs when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the government-wide statements.		64,856
Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the government-wide statements.		(18,144)
Interest on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of net assets.		(82,485)
An internal service fund is used by the County to charge the costs of medical and dental plans and liability insurance coverage to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		2,545,286
Certain liabilities, including long-term bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at November 30, 2009 consist of:		
Compensated absences Net post-employment benefit obligation Bonds payable Debt certificates Capital lease obligation	463,867 103,862 5,630,000 1,824,241 402,260	(8,424,230)

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

\$ 86,969,188

TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended November 30, 2009

DEVENUES	General <u>Fund</u>
REVENUES General property taxes	\$ 3,563,571
Sales tax/retailers' occupation tax	6,101,196
Intergovernmental	4,061,121
Loan repayment	· -
Licenses and permits	621,295
Charges for services	4,380,527
Fines and forfeitures Interest	840,879 172,851
Miscellaneous	399,664
Total revenues	20,141,104
Total revenues	20,141,104
EXPENDITURES	
Current:	(0.41 1.21
Judicial Public safety and corrections	6,041,131 7,490,628
Community development	166,179
Highways	-
Education	92,218
Health and welfare	-
General governmental services	5,870,730
Retirement	404545
Capital outlay Debt service:	494,545
Principal Principal	11,136
Interest	2,371
Total expenditures	20,168,938
Excess (deficiency) of revenues over expenditures	(27,834)
OTHER FINANCING SOURCES (USES)	22 202
Sale of capital assets	22,383
Proceeds from capital lease obligation Transfers in	146,684 8,878
Transfers out	(334,563)
Total other financing sources (uses)	(156,618)
Net change in fund balances	(184,452)
Net Change in fund balances	(104,432)
FUND BALANCE	
Beginning of year	15,305,747
End of year	\$ 15,121,295

Illinois Municipal Retirement <u>Fund</u>	County <u>Highway</u>	County Motor <u>Fuel Tax</u>	County <u>Health</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ 1,185,693	\$ 1,185,388	\$ -	\$ 644,030	\$ 2,681,780	\$ 9,260,462
750,169	.	<u>-</u>	<u>-</u>	2,773,201	9,624,566
119,308	181,965	2,714,214	4,273,549	2,023,169	13,373,326
-	-	-	-	90,429	90,429 621,295
-	5,684	62,501	520,666	2,549,822	7,519,200
-	-	-	-	74,811	915,690
-	5,157	141,045	41,382	119,040	479,475
	13,522		74,945	91,828	579,959
2,055,170	1,391,716	2,917,760	5,554,572	10,404,080	42,464,402
-	-	_	-	751,591	6,792,722
-	-	-	-	173,561	7,664,189
-	-	-	-	150,000	316,179
-	1,330,176	3,199,028	-	1,526,875	6,056,079
-	-	-	5,172,612	2,291,277	92,218
-	-	-	3,172,012	411,569	7,463,889 6,282,299
1,938,660	- -	- -	<u>-</u>	1,251,882	3,190,542
-	372,776	-	-	949,428	1,816,749
_	25,201	_	13,919	1,950,000	2,000,256
-	10,758	-	16,112	348,040	377,281
1,938,660	1,738,911	3,199,028	5,202,643	9,804,223	42,052,403
116,510	(347,195)	(281,268)	351,929	599,857	411,999
-	47,000	_	-	-	69,383
-	159,421	-	-	-	306,105
-	-	-	-	160,934	169,812
				(85,249)	(419,812)
	206,421			75,685	125,488
116,510	(140,774)	(281,268)	351,929	675,542	537,487
457,025	792,691	7,243,716	2,779,845	14,221,986	40,801,010
\$ 573,535	\$ 651,917	\$ 6,962,448	\$ 3,131,774	<u>\$ 14,897,528</u>	\$ 41,338,497

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

Year Ended November 30, 2009

Total net change in fund balances - governmental funds		\$ 537,487
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay Depreciation expense	\$ 1,816,749 (3,524,461)	(1,707,712)
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to increase net assets.		372,777
Governmental funds report the issuance costs, premiums, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.		(17,460)
Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term debt in the statement of net assets.		
Capital lease obligation		(306,105)
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 assets.		
Bonds payable Notes payable Debt certificates Capital lease obligation	1,730,000 6,307 233,919 36,337	2,006,563
Accrued compensated absences and net post-employment benefit obligation reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(104,214)
Interest expense on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of activities.		24,401
Repayments of loan principal and loan disbursements for the community development loan program are recorded as revenues and expenditures in the governmental funds, not increase/decrease notes receivable in the government-wide statements.		
Repayments of loan principal Disbursement of loans Write-offs and adjustments of loan principal	(90,253) 150,000 (2,499)	57,248
The net change in net assets of the internal service fund is reported with governmental activities.		924,477
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$ 1,787,462

Proprietary Fund - Internal Service Funds

Statement of Net Assets

November 30, 2009

Cash Investments Property taxes receivable Stop loss receivable Accrued interest receivable	\$ 1,702,633 1,252,712 891,000 4,939 351
	3,851,635
LIABILITIES	0.505
Accounts payable Claims payable	3,535 260
Estimated payable for claims and losses	292,425
Due to other funds	100,000
Due to others	19,129
Deferred revenue - property taxes	891,000
	1,306,349
NET ASSETS - UNRESTRICTED	\$ 2,545,286

<u>Proprietary Fund - Internal Service Funds</u>

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Year Ended November 30, 2009

OPERATING REVENUES	
Charges for services	\$ 3,284,549
Refunds and recoveries	167,748
	2.452.005
Total operating revenues	3,452,297
OPERATING EXPENSES	
Liability claims	121,000
Medical claims	2,498,473
Administrative costs	386,085
Stop loss reinsurance	715,422
-	
Total operating expenses	3,720,980
	(260,602)
Operating loss	(268,683)
NONOPERATING REVENUES	
Taxes - general property taxes	938,506
Interest income	4,423
Miscellaneous income	231
Total nonoperating revenues	943,160
•	
Income before transfers	674,477
OTHER FINANCING SOURCES	
Transfer in	250,000
Change in net assets	924,477
	,
NET ASSETS	
	1 620 900
Beginning of year	1,620,809
End of year	\$ 2,545,286
J	+ 2,0 .0,200

Proprietary Fund - Internal Service Funds

Statement of Cash Flows

Year Ended November 30, 2009

Cash received from assessments made to other funds Cash received from employees and others Cash received from refunds and recoveries Cash paid for claims Cash paid for administrative costs and stop loss insurance Net cash used in operating activities	\$ 2,409,546 875,003 198,295 (2,721,866) (1,106,376) (345,398)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES Real estate taxes received Transfer in	938,506
Miscellaneous income	250,000 231
Net cash provided by noncapital and related financing activities	1,188,737
CASH FLOWS FROM INVESTING ACTIVITIES Purchase of investments Interest received on cash and investments Net cash used in investing activities	$ \begin{array}{r} (1,138,447) \\ $
NET DECREASE IN CASH	(290,980)
NET DECREASE IN CASH CASH Beginning of year	(290,980)
CASH Beginning of year	1,993,613
CASH	1,993,613

Fiduciary Funds - Agency Fund

Statement of Fiduciary Net Assets

November 30, 2009

ASSETS Cash and investments Due from taxing bodies	\$	2,428,094 249,642
TOTAL ASSETS	<u>\$</u>	2,677,736
LIABILITIES		
Due to State of Illinois	\$	29,685
Due to others	,	131,255
Tax objections held in escrow		183,594
Amounts due taxing bodies and others		523,673
Amounts held pending court disposition		105,755
Amounts held for prisoners		5,353
Bond, restitution, tax redemption, and other miscellaneous		
available for distribution		1,546,382
Amount due Regional Superintendent of Schools		152,039
TOTAL LIABILITIES	<u>\$</u>	2,677,736

Notes to Basic Financial Statements

November 30, 2009

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

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

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

Financial Reporting Entity

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

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

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

Notes to Basic Financial Statements

November 30, 2009

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

Financial Reporting Entity (Continued)

Emergency Telephone System Board of Tazewell County (ETSB)

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

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

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

Other Related Organizations

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

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

Notes to Basic Financial Statements

November 30, 2009

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

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

Separate financial statements are provided for governmental funds, proprietary funds, 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.

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 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.

Notes to Basic Financial Statements

November 30, 2009

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:

<u>General Fund</u> - 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.

<u>Illinois Municipal Retirement Fund</u> - This fund accounts for the collection of taxes for the employer contribution to the state retirement system.

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

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

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

Notes to Basic Financial Statements

November 30, 2009

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

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

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

<u>Special Revenue Funds</u> - 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.

<u>Debt Service Fund</u> - The Debt Service Fund is utilized to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Additionally, the County reports the following fund types:

<u>Internal Service Funds</u> - These funds are used to account for the self-insured medical and liability programs that are provided to other funds of the County on a cost-reimbursement basis.

<u>Agency Funds</u> - 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.

Proprietary funds (only proprietary funds Tazewell County maintains are internal service funds) distinguish 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 funds 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds subject to limitation. The County has no business-type activities or enterprise funds.

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.

Notes to Basic Financial Statements

November 30, 2009

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

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.

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.

Inventories

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

Capital Assets

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

Notes to Basic Financial Statements

November 30, 2009

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

Capital Assets (Continued)

Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the asset constructed.

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:

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

Compensated Absences Payable

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

Long-term Liabilities

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

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.

Notes to Basic Financial Statements

November 30, 2009

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

Net Assets

In the government-wide financial statements, the County's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Assets

This includes resources that the County is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted Net Assets

This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses for any purpose.

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, 2009, there were no investments that were cash equivalents.

Adoption of New Accounting Standard

As further discussed in Note 12, effective December 1, 2008, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement requires a systematic, accrual basis measurement and recognition of other postemployment benefit (OPEB) expense over a period that approximates employees' years of service. The statement also requires the information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan.

Notes to Basic Financial Statements

November 30, 2009

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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 equity during the reporting period. Actual results could differ from those estimates.

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, Special Revenue Funds (except for the Circuit Clerk Operations Fund, Tri-County Development Grant Fund, Indemnity Fund, Sheriff's Commissary Fund, and the Working Cash Fund) and the Debt Service Fund.
- (6) All appropriations lapse at year-end.

Notes to Basic Financial Statements

November 30, 2009

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

Common Cash Account

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

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

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

Fund Balance Restrictions and Designations

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designation of fund balance represents tentative management plans that are subject to change.

Inventories and prepayments are reflected as reserved as such amounts are not available for appropriation. Additionally, the reserved General Fund fund equity represents amounts statutorily restricted for specific purposes of fees collected.

The reserved Debt Service Fund balance represents public safety sales tax revenue that must be used exclusively for principal and interest payments on the general obligation bonds.

Designated General Fund fund balance represents amounts charged to offenders for boarding in the County jail designated by the Board to be used by the Sheriff's Office.

Other governmental funds designated fund balances represent amounts committed to projects approved by the State of Illinois within the County and Township Motor Fuel Tax Funds.

Notes to Basic Financial Statements

November 30, 2009

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. As of November 30, 2009, \$950,394 of the County's bank balance was uninsured and uncollateralized and thereby was exposed to custodial credit risk. The County's total bank balance as of November 30, 2009 was \$39,372,888.

As of November 30, 2009, the County's investments included the following:

	Fair <u>Value*</u>	Maturities (In Years) Less Than One	Carrying <u>Amount</u>
Sweep accounts Illinois Funds	\$ 6,972,225 47,259	\$ 6,972,225 47,259	\$ 6,972,225 47,259
* Equivalent to denogit belongs	<u>\$ 7,019,484</u>	\$ 7,019,484	\$ 7,019,484

^{*} Equivalent to deposit balance

Custodial Credit Risk - Investments

<u>Sweep Accounts</u> - 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.

<u>Illinois Funds</u> - Investment in Illinois Funds is the County's portion of an investment pool which is collateralized in total but no collateral is specifically pledged to the County. The Illinois Funds are state-approved, professionally managed investment funds which enable local governments in Illinois to pool available funds for investment in various state-approved investments. The fair value of the County's position in the pool is the same as the value of the pool shares.

Interest Rate Risk

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

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, 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.

Notes to Basic Financial Statements

November 30, 2009

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Concentration Risk

Concentration risk is the risk associated with having more than five percent of investments in any issuer, other than the U.S. Government. The County's policy does not address concentration risk. 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. As of November 30, 2009, the County's investment in the Illinois Funds was rated AAAm by Standard and Poor's, and the Money Market Fund investment in U.S. agencies was rated AAA by Standard and Poor's.

Other Information

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

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.

Notes to Basic Financial Statements

November 30, 2009

NOTE 3 - PROPERTY TAXES (CONTINUED)

Property taxes levied in 2008 are reflected as revenues in fiscal year 2009. 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 2009 have been recognized as assets, net of an estimated uncollectible amount of 1 percent, and deferred as these taxes will be collected and are planned for budget purposes to be used in 2010.

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

NOTE 4 - RECEIVABLES

Certain receivables at November 30, 2009 for the County's major funds and nonmajor funds are as follows:

Q	<u>General</u>	County <u>Highway</u>	County Motor <u>Fuel Tax</u>	County <u>Health</u>	Nonmajor <u>Funds</u>
State of Illinois:	¢ 2 204 400	¢	¢	¢	¢
Sales tax	\$ 2,384,408	\$ -	\$ -	\$ -	\$ -
Income tax	517,660	-	-	-	-
Replacement tax	56,147	-	-	-	-
Use taxes	46,217	-	241 221	-	112 226
Motor fuel tax	452 (07	-	241,221	-	112,226
Reimbursements	453,697	-	-	-	116 600
Grants	-	-	-	-	116,699
Department of Public Health and Department of Human Services Other	350,058	<u>-</u>	<u>-</u>	901,943	<u>-</u>
	\$ 3,808,187	<u>\$</u> -	<u>\$ 241,221</u>	<u>\$ 901,943</u>	<u>\$ 228,925</u>
Other: Tipping fees Miscellaneous grants Miscellaneous other	\$ - - -	\$ - 14,575	\$ - - -	\$ - 3,844	\$ 64,418 - 11,319
	<u>\$</u> -	<u>\$ 14,575</u>	<u>\$ -</u>	\$ 3,844	<u>\$ 75,737</u>

Notes to Basic Financial Statements

November 30, 2009

NOTE 5 - NOTES RECEIVABLE

Economic Development Grant Fund

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

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

Summary of Notes Receivable

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

Due in Year Ending November 30,	Economic Development <u>Grant</u>
2010 2011 2012 2013 2014 2015 and thereafter	\$ 89,454 61,065 40,839 38,721 40,644
	<u>\$ 459,344</u>

Notes to Basic Financial Statements

November 30, 2009

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2009 was as follows:

Primary Government

	Balance at November 30, 2008	Additions	Deductions	Transfers	Balance at November 30, 2009
Not depreciated:					
Land	\$ 2,373,814	\$ 66,000	\$ -	\$ -	\$ 2,439,814
Construction in progress	1,419,797	186,968	-	(1,411,524)	195,241
Depreciated:	24.055.450	205.000			25 252 (52
Buildings and improvements	26,877,670	395,000	-	-	27,272,670
Land improvements	1,359,196	817,046	181,827	-	1,359,196
Equipment Infrastructure	7,734,769 48,455,102	746,735	161,627	1,411,524	8,369,988 50,613,361
mnastructure	46,433,102	/40,/33		1,411,324	30,013,301
Total capital assets	88,220,348	2,211,749	181,827		90,250,270
Less accumulated depreciation for:					
Buildings and improvements	5,442,087	514,174	_	_	5,956,261
Land improvements	709,618	54,003	-	-	763,621
Equipment	4,017,008	801,289	159,604	-	4,658,693
Infrastructure	25,541,182	2,154,995			27,696,177
Total accumulated depreciation	35,709,895	3,524,461	159,604		39,074,752
Governmental capital assets, net	<u>\$ 52,510,453</u>	<u>\$ (1,312,712)</u>	<u>\$ 22,223</u>	<u>\$</u> -	\$ 51,175,518
Depreciation expense was charge	ged to function	s/programs as	follows:		
Judicial					\$ 27,893
Public safety and corrections					556,849
Highways					2,485,525
Health and welfare					188,347
General governmental services					265,847
2 2 2 2 6 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					
Total depreciation expense					<u>\$ 3,524,461</u>

Notes to Basic Financial Statements

November 30, 2009

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

ETSB:	Balance at November 30, 2008	Additions	Deductions	Balance at November 30, 2009
Construction in progress Equipment	\$ - 2,548,831	\$ 370,517 	\$ - -	\$ 370,517 2,562,771
Total capital assets	2,548,831	384,457	-	2,933,288
Less accumulated depreciation: Equipment	1,334,174	288,994		1,623,168
Component unit capital assets, net	<u>\$ 1,214,657</u>	\$ 95,463	<u>\$ -</u>	<u>\$ 1,310,120</u>

NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in long-term debt, other than compensated absences, of the County for the year ended November 30, 2009:

	Balance November 30, 2008	Additions	Reductions	Balance November 30, 2009	Current <u>Portion</u>	Long-Term <u>Portion</u>
General obligation bonds General obligation	\$ 7,360,000	\$ -	\$ 1,730,000	\$ 5,630,000	\$ 1,795,000	\$ 3,835,000
debt certificates Illinois Housing Development Authority note	2,058,160	-	233,919	1,824,241	238,543	1,585,698
payable Capital leases	6,307 132,492	306,105	6,307 36,337	402,260	55,427	346,833
	<u>\$ 9,556,959</u>	\$ 306,105	\$ 2,006,563	<u>\$ 7,856,501</u>	\$ 2,088,970	\$ 5,767,531

Notes to Basic Financial Statements

November 30, 2009

NOTE 7 - LONG-TERM DEBT (CONTINUED)

General obligation debt at November 30, 2009 are comprised of the following original issues:

General obligation bonds (public safety sales tax alternate revenue source), Series 2001A, dated December 15, 2001, principal due annually each February 1 through 2012, with interest due semiannually on August 1 and February 1, with interest rates varying between 4.50 to 4.60 percent. Original issue of \$9,500,000.

\$ 3,265,000

General obligation bonds (public safety sales tax alternate revenue source), Series 2001B, principal due annually each February 1, commencing February 1, through 2012, with interest due semiannually on August 1 and February 1, with interest rates varying between 4.10 to 4.30 percent. Original issue of \$7,000,000.

2,365,000

General obligation debt certificates, Series 2005, dated October 1, 2005, principal due annually each December 1 through 2015, with interest due semiannually on June 1 and December 1, with interest rates varying between 3.25 to 3.70 percent. Original issue of \$2,315,000.

1,485,000

General obligation debt certificates, Series 2006, dated July 19, 2006, principal due monthly through October 2011, with interest due monthly at 4.95 percent. Original issue of \$378,500.

339,241

\$ 7,454,241

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

Debt service payments for the general obligation bonds and the Series 2005 debt certificates are made from the Debt Service Fund. Debt service payments on the Series 2006 debt certificates are made from the County Health Fund. Payment of debt on the Illinois Housing Development Authority note and capital leases were made from the General and Other Special Revenue Funds.

Notes to Basic Financial Statements

November 30, 2009

NOTE 7 - LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize debt outstanding at November 30, 2009 are as follows:

Year Ending November 30,	General Obligation Bonds - Series 2001A	General Obligation Bonds - Series 2001B	General Obligation Debt Certificates - Series 2005	General Obligation Debt Certificates - Series 2006	- Total <u>Principal</u>	<u>Interest</u>	Total Principal and <u>Interest</u>
2010	\$ 1,040,000	\$ 755,000	\$ 225,000	\$ 13,543	\$ 2,033,543	\$ 252,843	\$ 2,286,386
2011	1.090.000	790,000	235,000	14,229	2,129,229	196,286	2,325,515
2012	1,135,000	820,000	240,000	14,949	2,209,949	103,182	2,313,131
2013	-	-	250,000	15,706	265,706	49,712	315,418
2014	_	_	265,000	16,502	281,502	38,505	320,007
2015 - 2019	-	-	270,000	95,922	365,922	74,056	439,978
2020 - 2024	-	-	_	122,797	122,797	27,360	150,157
2025 - 2026				<u>45,593</u>	45,593	1,903	47,496
	\$ 3,265,000	\$ 2,365,000	<u>\$ 1,485,000</u>	\$ 339,241	<u>\$ 7,454,241</u>	<u>\$ 743,847</u>	<u>\$ 8,198,088</u>

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

The assets acquired through capital leases are as follows:

	Governmental <u>Activities</u>
Machinery and equipment Less accumulated depreciation	\$ 457,266
Total	<u>\$ 342,015</u>

Depreciation expense for these assets acquired through capital lease totaled \$71,162.

Notes to Basic Financial Statements

November 30, 2009

NOTE 7 - LONG-TERM DEBT (CONTINUED)

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2009 was as follows:

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Year ending November 30:	Governmental <u>Activities</u>
2010	\$ 70,547
2011	177,332
2012	131,147
2013	32,417
2014	<u> 18,910</u>
Total minimum lease payments	430,353
Less amount representing interest	28,093
Present value of minimum lease payments	\$ 402,260

Compensated Absences

Activity for compensated absences for the governmental activities for the year ended November 30, 2009 was as follows:

Beginning <u>Balance</u>	Additions	Reductions	Ending <u>Balance</u>	Due Within <u>One Year</u>
\$ 463,515	\$ 928,375	\$ 928,023	\$ 463,867	\$ 342

NOTE 8 - LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2009, using the 2008 assessed valuation, the statutory limit for the County was \$66,918,683, providing a debt margin of \$59,062,182.

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.

Notes to Basic Financial Statements

November 30, 2009

NOTE 9 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

The following balances as of November 30, 2009 represent due from/to balances among all funds:

Receivable Fund	Payable Fund	Amount
General	County Highway County Health Illinois Municipal Retirement Nonmajor governmental funds Internal Service	\$ 32,640 20,205 84,731 179,649 100,000
County Highway	General	9,951
County Health	General Nonmajor governmental funds	17,496 10,953
Nonmajor governmental	General Nonmajor governmental funds	45,272 1,669
		\$ 502,566

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

Interfund transfers:

interrund transfers.		Transfer in:		
<u>Transfers out:</u>	General <u>Fund</u>	Nonmajor Governmental	Internal <u>Service</u>	<u>Total</u>
General Fund Nonmajor governmental funds	\$ - <u>8,878</u>	\$ 84,563 76,371	\$ 250,000	\$ 334,563 85,249
	<u>\$ 8,878</u>	<u>\$ 160,934</u>	\$ 250,000	<u>\$ 419,812</u>

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

The transfers to the Nonmajor Governmental Funds from the General Fund are to provide match dollars under a grant and reallocation of dollars previously collected in the General Fund which are now accounted for in a Special Revenue Fund.

The transfer to the Internal Service Fund was a budgeted transfer to support the Health Insurance Fund.

Notes to Basic Financial Statements

November 30, 2009

NOTE 10 - OTHER REQUIRED DISCLOSURES

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

	Expenditures			
<u>Fund</u>	Amended Budget	<u>Actual</u>		ccess Actual er Amended <u>Budget</u>
County Highway Fund	\$ 1,701,259	\$ 1,738,911	\$	37,652
Law Library Fund	60,000	68,049		8,049
Economic Development Grant Fund	100,000	150,000		50,000
Treasurer's Automation Fund	7,000	19,401		12,401
Circuit Clerk Document Storage Fund	243,121	246,294		3,173

(b) Deficit fund balances or deficit net asset balances of individual funds:

Fund	Amount of Deficit <u>Fund Balance</u>
Juvenile Reporting Fund	<u>\$ 19,917</u>

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

Funding Policy. As set by statute, the County's Regular and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50 and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2009 for Regular and Sheriff's Law Enforcement Personnel was 10.95 and 16.56 percent, respectively, of annual covered payroll. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Notes to Basic Financial Statements

November 30, 2009

NOTE 11 - PENSION PLAN (CONTINUED)

Annual Pension Cost. For 2009, the County's annual pension cost for the Regular and Sheriff's Law Enforcement Personnel plans of \$1,611,837 and \$439,414, respectively, was equal to the County's required and actual contributions.

Three-Year Trend Information for the Other Qualified Employees Plan

Actuarial		Percentage	
Valuation <u>Date</u>	Annual Pension <u>Cost (APC)</u>	of APC <u>Contributed</u>	Net Pension Obligation
December 31, 2009	\$ 1,611,837	100%	\$0
December 31, 2008	1,627,229	100	0
December 31, 2007	1,548,143	100	0

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

Actuarial Valuation <u>Date</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension Obligation
December 31, 2009	\$ 439,414	100%	\$0
December 31, 2008	442,477	100	0
December 31, 2007	395,564	100	0

The required contribution for 2009 was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's Regular and Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor between the actuarial and market value of assets. The County's Regular and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007 was 23 years.

Notes to Basic Financial Statements

November 30, 2009

NOTE 11 - PENSION PLAN (CONTINUED)

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Regular and Sheriff's Law Enforcement Personnel plans were 65.78 and 66.99 percent, respectively, funded. The actuarial accrued liability for benefits was \$31,345,913 and \$12,402,488, respectively, and the actuarial value of assets was \$20,619,419 and \$8,308,779, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$10,726,494 and \$4,093,709, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$14,719,975 and \$2,653,467, respectively, and the ratio of the UAAL to the covered payroll was 73 and 154 percent, respectively. In conjunction with the December 2009 actuarial valuation, the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

The County implemented Governmental Accounting Standards Board Statement (GASB) No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, effective December 1, 2009. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Implementation of this statement results in disclosure of a liability of \$103,862. Additional disclosures required by this statement are included below.

a. Plan Description

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

Notes to Basic Financial Statements

November 30, 2009

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

b. Benefits Provided

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

c. Membership

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

At November 30, 2009, membership consisted of:

Retirees and beneficiaries currently receiving benefits	28
Terminated employees entitled to benefits but not yet receiving them	-
Active vested plan members	189
Active nonvested plan members	<u> 196</u>
Total	<u>413</u>
Participating employers	1

d. Funding Policy

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

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

e. Annual OPEB Costs and Net OPEB Obligation

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

Notes to Basic Financial Statements

November 30, 2009

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

Increase in net OPEB obligation

The County first had an actuarial valuation performed for the plan as of December 1, 2009 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended November 30, 2009 and 2010. The annual OPEB cost is the cost of the postemployment health care benefits each fiscal year. If there is no net OPEB obligation, then the annual OPEB cost is equal to the ARC. However, if there is a net OPEB obligation, the annual OPEB cost reflects adjustment for interest on the net OPEB obligation. The County's annual OPEB cost of \$204,703 was equal to the ARC for the fiscal year 2009, as the transition liability was set at zero as of December 1, 2008. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended November 30, 2009 was as follows:

Fiscal Year <u>Ended</u>	Annual OPEB <u>Cost</u>	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2009	\$ 204,703	\$ 100,841	49.3%	\$ 103,862
The net OPEB obligation as of Nov calculated as follows:	rember 30, 2	2009 (most recen	t information a	vailable), was
Annual required contribution Interest on net OPEB obligation Adjustment to annual required contribution Annual OPEB cost	ution			\$ 204,703 - - 204,703
Contributions made				100,841

N. OPED 11: C. 1 C.	
Net OPEB obligation, beginning of year	-

103,862

Net OPEB obligation, end of year <u>\$ 103,862</u>

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

Notes to Basic Financial Statements

November 30, 2009

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

<u>Funded Status and Funding Progress</u>. The funded status of the plan as of November 30, 2009, was as follows:

Actuarial accrued liability (AAL)	\$ 2,859,053
Actuarial value of plan assets	· · · · · · · · · · · · · · · · · · ·
Unfunded actuarial accrued liability (UAAL)	2,859,053
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	N/A
UAAL as a percentage of covered payroll	N/A

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

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

The unfunded actuarial accrued liability is amortized as a level percentage of pay, open over thirty years, resulting in an amortization of \$93,942 for the twelve month period.

In the December 1, 2009 actuarial valuation, the entry age method was used.

<u>Discount Rate</u>. The discount rate as of December 1, 2009 is 5.00 percent. The discount rate is determined by the plan sponsor based on the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits.

<u>Trend Rate for Health Claims</u>. The trend rate for health claims is 8.00 percent initial and 6.00 percent ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

Notes to Basic Financial Statements

November 30, 2009

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

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

NOTE 13 - SELF-FUNDED INSURANCE

The County is exposed to various risks of loss related to torts, theft of, damages to and destruction of assets, natural disasters, and medical and dental claims of its employees and their dependents. The County uses internal service funds to account for and finance its uninsured risks of loss. 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, 2009, the estimate of health and dental claims incurred but not reported provided by the claims administrator, amounted to \$292,425. The County does not anticipate any amount to be incurred but not reported related to liability coverage. The County has commercial insurance coverage of \$10,000,000 for general liability insurance when aggregate claims exceed \$300,000 over the annual liability period and coverage for medical and hospital when claims exceed \$100,000 individually and \$3,114,074 in the aggregate for claims paid over an annual liability period. 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 funds based on historical cost information and to establish a reserve for catastrophe losses. That reserve is considered to be \$1,002,675 for the Tort Judgment Fund and \$1,542,611 for the Health Insurance Fund and is considered to be a designation for those purposes of the net assets of the Internal Service Fund.

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2009 and 2008 were:

	Tort Judgment <u>Fund</u>	Health Insurance <u>Fund</u>	<u>Total</u>
Balance, November 30, 2007	\$ 190,000	\$ 308,369	\$ 498,369
Claims incurred Claims paid	(90,000)	2,896,874 (2,910,165)	2,896,874 (3,000,165)
Balance, November 30, 2008	100,000	295,078	395,078
Claims incurred Claims paid	<u>(99,740)</u>	2,498,473 (2,501,126)	2,498,473 (2,600,866)
Balance, November 30, 2009	<u>\$ 260</u>	\$ 292,425	<u>\$ 292,685</u>

Notes to Basic Financial Statements

November 30, 2009

NOTE 14 - COMMITMENTS AND CONTINGENCIES

The County entered into a five-year noncancelable lease for the Health Department Dental Clinic. Monthly lease payments commenced on January 1, 2006.

The County entered into a five-year noncancelable contract for the County telephone system software and maintenance. Monthly lease payments commenced on September 23, 2008.

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

Year ending November 30:

\$ 286,937

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

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

NOTE 15 - SUBSEQUENT EVENT

In April 2010, the County issued General Obligation (Alternate Revenue Source) Refunding Bonds, Series 2010, in the amount of \$3,945,000 for the purpose of currently refunding the County's outstanding Series 2001A and 2001B General Obligation (Public Safety Sales Tax Alternate Revenue Source) Bonds.

REQUIRED SUPPLEMENTARY INFORMATION

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

Major Funds

		General Fund	[Illinois Municipal Retirement Fund			
	Original	Amended		Original	Amended		
REVENUES	Budget	Budget	<u>Actual</u>	Budget	Budget	<u>Actual</u>	
General property taxes	\$ 3,607,735	\$ 3,607,735	\$ 3,563,571	\$ 1,200,000	\$ 1,200,000	\$ 1,185,693	
Sales tax	6,583,272	6,583,272	6,101,196	800,000	800,000	750,169	
Illinois State income tax	2,440,000	2,440,000	2,006,485	´-	´-	´-	
Personal property replacement tax	800,000	800,000	686,649	163,048	163,048	119,308	
Other State taxes	326,000	326,000	351,834	-	-	-	
Motor fuel tax allotments	-	-	-	-	-	-	
Salary and expenditure reimbursements	921,157	921,157	933,488	-	-	-	
Governmental grants Licenses and permits	527,200	527,200	82,665 621,295	-	-	-	
Charges for services	4,520,850	4,520,850	4,380,527	-	_	_	
Fines and forfeitures	982,000	982,000	840,879	_	_	_	
Interest	245,800	245,800	172,851	_	_	_	
Miscellaneous	208,202	208,202	399,664	-	_	-	
Total revenues	21,162,216	21,162,216	20,141,104	2,163,048	2,163,048	2,055,170	
EXPENDITURES							
Judicial	6,662,356	6,688,356	6,047,144	_	_	_	
Public safety and corrections	8,296,592	8,311,672	7,637,023	-	_	_	
Community development	204,351	204,351	166,179	-	_	_	
Highways	-	-	-	-	-	-	
Education	97,809	97,809	92,218	-	-	-	
Health and welfare	-	-	-	-	-	-	
General governmental services	7,961,048	7,919,968	6,212,867	- -	<u>-</u>	- 	
Retirement	-	-	12.507	2,125,990	2,125,990	1,938,660	
Debt service			13,507				
Total expenditures	23,222,156	23,222,156	20,168,938	2,125,990	2,125,990	1,938,660	
Excess (deficiency) of							
revenues over	(2.050.040)	(2.050.040)	(27, 02.4)	27.050	27.050	116.510	
expenditures	(2,059,940)	(2,059,940)	(27,834)	37,058	37,058	116,510	
OTHER FINANCING SOURCES							
(USES) Sale of capital assets	300,000	_	22,383	_	_	_	
Proceeds from capital lease obligation	-	_	146,684	-	_	-	
Transfers in	-	-	8,878	-	_	_	
Transfers out	250,000	250,000	(334,563)				
Total other financing							
sources (uses)	550,000	250,000	(156,618)	-	_	_	
()			(
Net change in fund balances	\$(1,509,940)	\$(1,809,940)	(184,452)	\$ 37,058	\$ 37,058	116,510	
FUND BALANCE Beginning of year			15,305,747			457,025	
End of year			\$15,121,295			\$ 573,535	

Coun	ty Highway F	und	County	Motor Fuel Ta	ax Fund	County Health Fund			
Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	
\$ 1,200,000	\$ 1,200,000	\$ 1,185,388	\$ -	\$ -	\$ -	\$ 652,046	\$ 652,046	\$ 644,030	
-	-	-	-	-	-	-	-	-	
213,336	213,336	181,965	-	-	-	190,000	190,000	171,014	
-	-	-	2,870,000	2,870,000	2,714,214	-	-	-	
-	-	-	-	-	-	4,007,155	4,007,155	4,102,535	
-	-	5,684	54,300	54,300	62,501	471,800	471,800	520,666	
12,000 35,000	12,000 35,000	5,157 13,522	125,000 125,000		141,045	25,000 71,047	25,000 71,047	41,382 74,945	
1,460,336	1,460,336	1,391,716	3,049,300	3,049,300	2,917,760	5,417,048	5,417,048	5,554,572	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,661,759	1,661,759	1,702,952	3,459,469	3,459,469	3,199,028	-	-	-	
-	-	-	-	-	-	5,453,460	5,453,460	5,172,612	
-	-	-	-	-	-	-	-	-	
39,500	39,500	35,959				30,000	30,000	30,031	
1,701,259	1,701,259	1,738,911	3,459,469	3,459,469	3,199,028	5,483,460	5,483,460	5,202,643	
(240,923)	(240,923)	(347,195)	(410,169)	(410,169)	(281,268)	(66,412)	(66,412)	351,929	
-	-	47,000 159,421	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
		206,421							
\$ (240,923)	\$ (240,923)	(140,774)	\$ (410,169)	\$ (410,169)	(281,268)	\$ (66,412)	\$ (66,412)	351,929	
		792,691			7,243,716			2,779,845	
		\$ 651,917			\$ 6,962,448			\$ 3,131,774	
		. <u></u>			<u></u>				

Illinois Municipal Retirement

Required Supplementary Information -Analysis of Funding Progress

(Unaudited - See Accompanying Independent Auditor's Report)

Following is the trend information - analysis of funding progress applicable to the County for the three fiscal periods ended December 31, 2009:

Other Qualified Employees

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09 \$	20,619,419	\$ 31,345,913	\$ 10,726,494	65.78%	\$ 14,719,975	72.87%
12/31/08	18,949,599	28,937,427	9,987,828	65.48	14,387,524	69.42
12/31/07	23,331,261	26,965,940	3,634,679	86.52	13,822,709	26.29

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$19,787,008. On a market basis, the funded ratio would be 63.12 percent.

Sheriff's Law Enforcement Personnel

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$ 8,308,779	11,457,087	\$ 4,093,709	66.99%	\$ 2,653,467	154.28%
12/31/08	7,210,896		4,246,191	62.94	2,565,085	165.54
12/31/07	9,252,374		1,737,210	84.19	2,472,278	70.27

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$7,988,902. On a market basis, the funded ratio would be 64.41 percent.

Other Post-Employment Benefits

Required Supplementary Information -Analysis of Funding Progress

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the year ended November 30, 2009 is as follows:

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) - Entry Age <u>(b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio (a/b)	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/09	\$ -	\$ 2,859,053	\$ 2,859,053	0.0%	N/A	N/A

Note to Required Supplementary Information

November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

NOTE 1 - BUDGETARY BASIS

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

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2009

ASSETS	Township Motor Fuel Tax <u>Fund</u>	County Bridge <u>Fund</u>	Federal Aid Matching Tax Fund
Cash Investments Inventory, at cost Receivables: Property taxes	\$ 744,982 - - -	\$ 1,282,148 1,208,508 - 446,490	\$ 2,170,074 905,567 - 608,850
State of Illinois: Motor fuel tax allotments Grants Other Notes receivable Accrued interest receivable	112,226 - - -	- - - 8,442	- - - 3,984
Due from other funds TOTAL ASSETS	\$ 857,208		\$ 3,688,475
LIABILITIES AND FUND BALANCE (DEFICIT)			
Accounts payable Accrued payroll and related costs Due to other funds Deferred revenue - property taxes Deferred revenue - other Total liabilities	\$ 56,003 - - - - 56,003	\$ 29,708 - 14,575 446,490 - 490,773	\$ 16,865 1,671 2,814 608,850 - 630,200
Fund balance (deficit): Reserved for inventory and prepaid items Reserved for debt service Unreserved: Designated Undesignated Total fund balance (deficit)	135,876 665,329 801,205	2,454,815 2,454,815	3,058,275 3,058,275
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 857,208	\$ 2,945,588	\$ 3,688,475

		S	pecial Rev	enı	ie								
Township Bridge <u>Fund</u>		Township Engineering <u>Fund</u>		Engineering Security Control		ering Security		Persons With Developmental Disabilities Fund		Veterans' Assistance <u>Fund</u>		Law Library <u>Fund</u>	
\$	361,838	\$	601,154 160,509	\$	802,166	\$	555,991 -	\$	259,714	\$	175,865	\$	68,153 -
	-		-		-		-		-		-		-
	-		-		833,580		-		511,414		188,910		-
	-		_		-		_		-		-		_
	-		-		-		11,319		-		-		-
	-		-		-		-		-		-		-
	<u> </u>		308		<u>-</u> ,		<u> </u>		<u>-</u>		<u>-</u>		-
<u>\$</u>	361,838	<u>\$</u>	761,971	<u>\$</u>	1,635,746	<u>\$</u>	567,310	<u>\$</u>	771,128	<u>\$</u>	364,775	<u>\$</u>	68,153
\$	27,169	\$	2,642 3,266	\$	29,634	\$	8,719 5,810	\$	180,000	\$	6,911 1,295	\$	3,763
	-		-		833,580		-		- 511,414		188,910		-
													<u>-</u>
	27,169		5,908		863,214		14,529		691,414		197,116		3,763
	- -		- -		- -		- -		- -		- -		- -
	334,669		756,063		772,532		552,781		- 79,714		167,659		64,390
	334,669		756,063	_	772,532		552,781		79,714		167,659	_	64,390
\$	361,838	\$	761,971	\$	1,635,746	\$	567,310	\$	771,128	\$	364,775	\$	68,153

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2009

ASSETS		Circuit Clerk tomation <u>Fund</u>	Dev	conomic velopment ant Fund	Ro Aut	County ecorder tomation Fund	Circuit Clerk Child Support <u>Fund</u>	
Cash Investments Inventory, at cost Receivables:	\$	67,260 106,313	\$	293,613	\$	69,344	\$	71,840 92,910
Property taxes State of Illinois: Motor fuel tax allotments Grants		- - -		- - -		- - -		- 15,697
Other Notes receivable Accrued interest receivable Due from other funds		1,039		89,454 - -		1,669		- - - -
TOTAL ASSETS	<u>\$</u>	174,612	<u>\$</u>	383,067	<u>\$</u>	71,013	\$	180,447
LIABILITIES AND FUND BALANCE (DEFICIT)								
Accounts payable Accrued payroll and related costs Due to other funds Deferred revenue - property taxes Deferred revenue - other Total liabilities	\$	2,777 11,805 - - 14,582	\$	- - - - -	\$	6,546 - - - - - - - - - - 5,546	\$	540 2,011 - - 2,551
Fund balance (deficit): Reserved for inventory and prepaid items Reserved for debt service Unreserved:		- -		<u> </u>		-		- -
Designated Undesignated Total fund balance (deficit)		160,030 160,030		383,067 383,067		64,467 64,467		177,896 177,896
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$	174,612	\$	383,067	\$	71,013	\$	180,447

	Sp	ecial Revenue									
	easurer's tomation <u>Fund</u>	Solid Waste Planning <u>Fund</u>	Circuit Clerk Document Storage <u>Fund</u>	V	Police ehicle & quipment <u>Fund</u>	A	hildren's dvocacy Center <u>Fund</u>		GIS <u>Fund</u>		uvenile eporting <u>Fund</u>
\$	116,980	\$ 1,129,285	\$ 242,877		30,183	\$	72,019	\$	212,491	\$	4,716
	-	-	42,786 -		-		-		-		-
	-	-	-		-		-		-		-
	-	-	-		-		- 44,444		-		-
	-	64,418	-		-		44,444		-		-
	-	-	214		-		-		-		-
	2,530			_			8,875		-		
\$	119,510	\$ 1,193,703	\$ 285,877	\$	30,183	<u>\$</u>	125,338	<u>\$</u>	212,491	<u>\$</u>	4,716
\$	1,134 - - - - - 1,134	\$ 1,536 106,789 - - 108,325	\$ 1,923 6,288 - - - - - - - 8,211	\$	- - - - - -	\$	2,510 2,764 - - 4,479 9,753	\$	4,985 2,166 1,669 - - 8,820	\$	20,044 - 4,589 24,633
	- -	- -	- -		- -		- -		- -		- -
_	118,376 118,376	1,085,378 1,085,378	277,666 277,666		30,183 30,183		115,585 115,585	_	203,671 203,671		(19,917) (19,917)
\$	119,510	\$ 1,193,703	\$ 285,877	\$	30,183	\$	125,338	\$	212,491	\$	4,716

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2009

ASSETS	County Clerk Automation <u>Fund</u>			State's Attorney orfeiture <u>Fund</u>	Circuit Clerk Operations <u>Fund</u>	
Cash	\$	28,645	\$	211,375	\$	65,151
Investments		-		-		´-
Inventory, at cost Receivables:		-		-		-
Property taxes		-		-		-
State of Illinois: Motor fuel tax allotments						
Grants		-		-		-
Other		-		-		-
Notes receivable Accrued interest receivable		-		-		-
Due from other funds						
		<u>-</u>				<u></u>
TOTAL ASSETS	\$	28,645	\$	211,375	\$	65,151
LIABILITIES AND FUND BALANCE (DEFICIT)						
Accounts payable	\$	_	\$	_	\$	_
Accrued payroll and related costs	Ψ	-	*	-	7	-
Due to other funds Deferred revenue - property taxes		-		_		<u>-</u>
Deferred revenue - other		-		-		-
Total liabilities		-		-		-
Fund balance (deficit):						
Reserved for inventory and prepaid items Reserved for debt service		-		-		-
Unreserved:						
Designated Undesignated		28,645		211,375		- 65,151
Total fund balance (deficit)		28,645		211,375		65,151
		,			-	,
TOTAL LIABILITIES AND FUND		•0 -:-	~	244 2	.	~ .
BALANCE (DEFICIT)	\$	28,645	\$	211,375	\$	65,151

Special	Revenue
----------------	---------

Tri-Co Develop <u>Grant</u>	pment	In	Indemnity <u>Fund</u>		Rural <u>We-Care</u>		Sheriff's Commissary <u>Fund</u>		Working Cash <u>Fund</u>		Debt Service <u>Fund</u>	<u>Total</u>
\$	529 - -	\$	259,938 399,665 -	\$	- - -	\$	26,914 9,758	\$	275,911 209,176	\$	1,767,610	\$ 11,968,766 3,125,434 9,758
	-		-		-		-		-		-	2,589,244
	- - - - -		4,814 33,867		56,558 - - - - -		- - - - -		- - - - 245		- - - - -	112,226 116,699 75,737 89,454 19,046 46,941
\$	529	\$	698,284	\$	56,558	\$	36,672	\$	485,332	\$	1,767,610	\$ 18,153,305
\$	- - - - -	\$	- - - - -	\$	56,558 - - - - - 56,558	\$	- - - - -	\$	34,575 - 34,575	\$	- - - - -	\$ 407,512 57,682 192,271 2,589,244 9,068 3,255,777
	- -		-		- -		9,758		-		1,767,610	9,758 1,767,610
	529 529		698,284 698,284		- - -		26,914 36,672		450,757 450,757		1,767,610	135,876 12,984,284 14,897,528
\$	529	\$	698,284	\$	56,558	\$	36,672	\$	485,332	\$	1,767,610	\$ 18,153,305

Nonmajor Governmental Funds

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

	Township Motor Fuel Tax <u>Fund</u>	County Bridge <u>Fund</u>
REVENUES		
Taxes - general property taxes	\$ -	\$ 445,200
Taxes - public safety sales tax	1 000 247	- 01 114
Intergovernmental	1,088,347	81,114
Loan repayment	-	215 654
Charges for services Fines and forfeitures	-	215,654
	2.532	21 022
Interest Miscellaneous	2,533	31,933
Miscenaneous		
Total revenues	1,090,880	773,901
EXPENDITURES		
Current:		
Judicial	-	_
Public safety and corrections	-	_
Community development	-	_
Highways	1,079,187	69,912
Health and welfare		´-
General governmental services	-	-
Retirement	-	_
Capital outlay	-	695,106
Debt service:		•
Principal	-	-
Interest and fees	-	-
Total expenditures	1,079,187	765,018
Evenes (definionary) of rayonyas		
Excess (deficiency) of revenues over expenditures	11,693	8,883
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(76,371)	
Total other financing sources (uses)	(76,371)	
Net change in fund balances	(64,678)	8,883
FUND BALANCE (DEFICIT)		
Beginning of year	865,883	2,445,932
End of year	\$ 801,205	\$ 2,454,815

α		T)
•	necial	Revenue
2	pcciai	IXCYCHUC

Matching Bridg		Township Bridge <u>Fund</u>	Township Engineering Fund	Social Security <u>Fund</u>	Animal Control <u>Fund</u>	Persons With Developmental Disabilities <u>Fund</u>	Veterans' Assistance <u>Fund</u>	
\$	706,234	\$ -	\$ -	\$ 802,151 423,515	\$ -	\$ 510,051	\$ 218,144	
	27,602	-	-	20,000	-	-	-	
	-	175,200	134,290	-	457,249	-	-	
	19,962	1,951	4,783	-	15,583 722	-	-	
	12,975		7,230		4,784		4,397	
	766,773	177,151	146,303	1,245,666	478,338	510,051	222,541	
	<u>-</u>	- -	- -	- -	- -	- -	- -	
	- 185,133	- 11,553	- 181,090	-	-	-	-	
	-	-	181,090	-	431,368	509,833	219,973	
	- - 191,706	- - 46,891	15,725	1,251,882	- - -	- - -	- - -	
	-	-	-	-	-	-	-	
	276 020		106.015	1 251 002	421.260	500.022	210.072	
-	376,839	58,444	196,815	1,251,882	431,368	509,833	219,973	
	389,934	118,707	(50,512)	(6,216)	46,970	218	2,568	
	-	-	76,371	_	-	-	-	
			76,371					
	389,934	118,707	25,859	(6,216)	46,970	218	2,568	
	2,668,341	215,962	730,204	778,748	505,811	79,496	165,091	
\$	3,058,275	\$ 334,669	\$ 756,063	\$ 772,532	\$ 552,781	\$ 79,714	\$ 167,659	

Nonmajor Governmental Funds

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

REVENUES	L	Law ibrary Fund	Circuit Clerk Automation <u>Fund</u>		Economic Development <u>Grant Fund</u>		County Recorder Automation <u>Fund</u>	
Taxes - general property taxes	\$	_	\$	_	\$	_	\$	_
Taxes - public safety sales tax	Ψ	_	Ψ	_	Ψ	_	Ψ	_
Intergovernmental		_		_		_		_
Loan repayment		_		_		90,253		_
Charges for services		66,609		220,160		-		118,015
Fines and forfeitures		-		-		_		-
Interest		_		2,739		20,154		-
Miscellaneous		_		-,,,,,				40
Total revenues		66,609	_	222,899		110,407		118,055
EXPENDITURES								
Current:								
Judicial		68,049		217,022		-		-
Public safety and corrections		-		-		-		-
Community development		-		-		150,000		-
Highways		-		-		-		-
Health and welfare		-		-		-		-
General governmental services		-		-		-		80,576
Retirement		-		-		-		-
Capital outlay		-		-		-		-
Debt service:								
Principal		-		-		-		-
Interest and fees								
Total expenditures		68,049		217,022		150,000		80,576
Excess (deficiency) of revenues over expenditures		(1,440)		5,877		(39,593)		37,479
OTHER FINANCING SOURCES (USES)								
Transfers in		_		_		_		_
Transfers out		-		-		-		-
Total other financing sources (uses)				_				_
		(1.110)				(20.500)		2= 4=0
Net change in fund balances		(1,440)		5,877		(39,593)		37,479
FUND BALANCE (DEFICIT)								
Beginning of year		65,830		154,153		422,660		26,988
End of year	\$	64,390	\$	160,030	\$	383,067	\$	64,467

	Speci	al Revenue									
Circuit Clerk Chile Support <u>Fund</u>	Child Treasurer's Waste oport Automation Planning		Freasurer's Waste Rural Automation Planning We-Care,				Circuit Clerk ocument Storage <u>Fund</u>	Ve Equ	Police hicle & uipment Fund	Children's Advocacy Center <u>Fund</u>	
\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
37,35	3	-	-	508	,027		- -		-		184,735
92,88	35	16,460	335,013		-		221,757		21,295		-
79 		1,887	1,860		- - -		1,775		- 79 -		282 62,402
131,03		18,347	336,873	508	,027		223,532		21,374		247,419
99,96	50	-	-		-		246,294		- 13,936		-
-		-	-		-		-		-		-
-		-	410,882	508	,027		-		-		211,194
-		19,401 -	-		-		-		-		-
-		-	-		-		-		-		-
<u>-</u>	<u> </u>	- -	<u>-</u>		<u>-</u>		<u>-</u>		- -		-
99,96		19,401	410,882	508	,027		246,294		13,936		211,194
31,07	<u>'3</u>	(1,054)	(74,009)				(22,762)		7,438		36,225
- -		- -	(1,860)		- -		- -		- -		- -
			(1,860)								-
31,07	' 3	(1,054)	(75,869)		-		(22,762)		7,438		36,225
146,82	23	119,430	1,161,247				300,428		22,745		79,360
\$ 177,89	96 \$	118,376	\$ 1,085,378	\$	-	\$	277,666	\$	30,183	\$	115,585

Nonmajor Governmental Funds

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

 GIS Fund	Juvenile Reporting <u>Fund</u>		County Clerk Automation <u>Fund</u>		State's Attorney Forfeiture Fund			
			=	<u> </u>				
\$ -	\$	-	\$	-	\$	-		
-		-		-		-		
-		75,991		-		-		
201 010		-		22.060		-		
201,019		-		22,000		26,308		
479		_		228		3,020		
-		-		-		-		
 282,298		75,991		22,288		29,328		
			-					
		120.266						
-		120,200		-		-		
-		-		-		-		
-		_		-		-		
-		-		-		-		
248,714		-		7,611		-		
-		-		-		-		
-		-		-		-		
-		-		-		-		
 248,714		120,266		7,611				
 33,584		(44,275)		14,677		29,328		
_		21,633		_		_		
 		21,633			_			
33,584		(22,642)		14,677		29,328		
 170,087		2,725		13,968		182,047		
\$ 203,671	\$	(19,917)	\$	28,645	\$	211,375		
\$	Fund \$	GIS Fund \$ -	GIS Fund \$ -	GIS Fund Suvenile Reporting Fund Substitute	GIS Fund Juvenile Reporting Fund Clerk Automation Fund \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	GIS Fund Reporting Fund Sutomation Fund Sutoma		

Spec	cial Reven	ue					
Op	Circuit Clerk erations <u>Fund</u>	Tri-County Development Indemnity Grant Fund Fund		Sheriff's Commissary <u>Fund</u>	Working Cash <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,681,780
	-	-	-	-	-	2,349,686	2,773,201
	-	- 176	-	-	-	-	2,023,169 90,429
	23,605	-	_	147,751	-	-	2,549,822
	-	-	32,920	-	-	-	74,811
	736	18	10,715	-	6,550	5,839	119,040
							91,828
	24,341	194	43,635	147,751	6,550	2,355,525	10,404,080
	21,311		13,033		0,550	2,333,323	10,101,000
	_	_	_	-	_	_	751,591
	-	-	-	159,625	-	-	173,561
	-	-	-	-	-	-	150,000
	-	-	-	-	-	-	1,526,875
	-	-	- 55,267	-	-	-	2,291,277
	-	-	33,207	-	-	-	411,569 1,251,882
	-	_	_	-	- -	-	949,428
	-	-	-	-	-	1,950,000	1,950,000
	-					348,040	348,040
			55,267	159,625		2,298,040	9,804,223
	24,341	194	(11,632)	(11,874)	6,550	57,485	599,857
	,						
	-	10,829	52,101	-	-	-	160,934
					(7,018)		(85,249)
		10,829	52,101		(7,018)		75,685
	24,341	11,023	40,469	(11,874)	(468)	57,485	675,542
	40.010	(10.404)	(57.015	10 516	451 225	1 710 125	14 221 007
	40,810	(10,494)	657,815	48,546	451,225	1,710,125	14,221,986
\$	65,151	\$ 529	\$ 698,284	\$ 36,672	\$ 450,757	\$ 1,767,610	\$ 14,897,528

General Fund

Balance Sheet

November 30, 2009 With Comparative Figures for November 30, 2008

ASSETS	2009	<u>2008</u>
Cash	\$ 2,631,881	\$ 8,876,299
Investments	9,114,699	3,013,582
Revenue stamps, at cost	33,767	26,322
Receivables:	33,707	20,322
Property taxes	3,973,638	3,571,658
State of Illinois:	3,773,030	3,571,050
Sales tax	2,384,408	2,472,000
Income tax	517,660	482,000
Personal property replacement tax	56,147	67,648
Use taxes	46,217	91,907
Host fees	86,382	31,820
Sheriff grant	-	18,640
Sheriff care fees and protection funds	30,292	-
HAVA	-	7,411
Housing of prisoners	224,290	285,780
Miscellaneous	9,095	.
Reimbursements	453,696	483,350
	3,808,187	3,940,556
Deposit on equipment purchase	19,692	
Accrued interest receivable	38,037	22,508
Due from other funds	417,225	300,867
Due nom outer rands		200,007
TOTAL ASSETS	\$20,037,126	\$19,751,792
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 492,814	\$ 552,239
Accrued payroll and related costs	330,388	277,130
Due to other funds	72,719	20,507
Due to others - deferred prosecution	46,272	24,511
Deferred revenue - property taxes	3,973,638	3,571,658
Total liabilities	4,915,831	4,446,045
Total Intollities	4,713,031	1,110,013
FUND BALANCE		
Reserved for sheriff duties	23,850	25,508
Reserved court fees	686,093	662,416
Reserved for inventory and prepaid items	53,459	26,322
Total reserved	763,402	714,246
	703,402	ŕ
Designated for prisoner housing	271,476	257,014
Undesignated	14,086,417	14,334,487
Total fund balance	15,121,295	15,305,747
TOTAL LIABILITIES AND FUND BALANCE	\$20,037,126	\$19,751,792

General Fund

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

		2009		
	Original Budget	Amended Budget	Actual	2008 Actual
REVENUES				
Taxes:				
General property taxes	\$ 3,607,735	\$ 3,607,735	\$ 3,563,571	\$ 3,286,745
Sales tax	3,394,496	3,394,496	3,153,428	3,492,963
Retailers' occupation tax	510,000	510,000	449,883	524,203
Public safety sales tax	2,678,776	2,678,776	2,497,885	2,816,713
	10,191,007	10,191,007	9,664,767	10,120,624
Intergovernmental revenues:				
Illinois State income tax	2,440,000	2,440,000	2,006,485	2,368,814
Personal property replacement tax	800,000	800,000	686,649	812,941
Inheritance tax	6,000	6,000	33,542	65,364
Local use tax	320,000	320,000	318,292	362,728
Salary reimbursements:				
State's Attorney	146,476	146,476	151,877	148,321
Drug attorney	33,600	33,600	33,600	28,000
Director of court services	349,870	349,870	350,248	349,519
Probation officers	181,510	181,510	181,774	178,774
Supervisor of assessments	32,539	32,539	32,540	29,964
Public Defender	99,665	99,665	88,218	102,079
Expenditure reimbursements:				
Administrative adjudication	1,500	1,500	750	4,100
Aid to dependent children	17,747	17,747	17,258	17,747
Illinois Emergency Services and				
Disaster Agency	24,000	24,000	29,073	29,813
Election polling place, judges, and				
miscellaneous reimbursements	34,250	34,250	48,150	56,112
Governmental grants:				
Illinois Energy Grant	-	-	-	16,877
IDOT Printer Grant	-	-	29,815	-
HAVA Grant	-	-	52,850	8,896
	4,487,157	4,487,157	4,061,121	4,580,049

General Fund

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

		Original		mended				2008
	·	<u>Budget</u>		Budget		Actual		<u>Actual</u>
REVENUES (CONTINUED)								
Licenses and permits:	Œ	10.275	Œ	10.275	C C	10 400	C C	10.275
Liquor licenses	\$	19,275	\$	19,275	\$	19,400	\$	19,275
Building and zoning permits		100,825		100,825		136,848 24,395		401,902
Marriage licenses Cremation/autopsy fees		22,000 5,100		22,000 5,100		6,421		23,850 6,199
Host fees		175,000		175,000		291,731		141,488
Special development fees		205,000		205,000		142,500		62,500
Special development lees		527,200		527,200		621,295		655,214
		321,200		327,200		021,293	_	033,214
Charges for services:								
County recorder:								
Sale of revenue stamps		177,000		177,000		171,271		219,136
Recording fees		346,800		346,800		441,422		411,866
Certified copies and federal liens		1,200		1,200		2,563		1,939
Circuit Clerk:		,		,		,		,
Case costs and fees		1,697,300		1,697,300		1,529,932		1,655,822
Court systems		148,000		148,000		127,746		144,826
Miscellaneous		88,500		88,500		56,791		94,507
County Clerk:								
Certificates, recording, and								
copy fees		173,650		173,650		179,444		204,549
County Sheriff:								
Case fees		110,000		110,000		95,252		113,880
Protection fund		390,000		390,000		389,911		386,733
Imprisonment fee		24,500		24,500		14,461		21,592
Bond fees		80,000		80,000		71,189		76,944
Jail rental		850,000		850,000		652,025		846,557
Other		22,200		22,200		96,969		81,617
County Treasurer:		250,000		250,000		416 220		256 041
Interest, penalties, and costs Deferred prosecution		250,000 65,000		250,000 65,000		416,238 56,954		356,041
Court services		13,700		13,700		19,082		56,251 13,713
Legal services		83,000		83,000		59,277		78,577
Legal Scivices		4,520,850		4,520,850				4,764,550
		4,320,830		4,320,830		4,380,527		4,764,330
Fines and forfeitures		982,000		982,000	_	840,879		978,884
Interest		245,800		245,800		172,851	_	353,926

General Fund

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

	Original <u>Budget</u>	Amended <u>Budget</u>	Actual	2008 <u>Actual</u>	
REVENUES (CONTINUED)	·	·			
Miscellaneous:	7. 2. 0.000				
County farm	\$ 30,000	\$ 30,000	\$ 56,029	\$ 2,506	
Franchise fees	90,000	90,000	199,074	82,914	
Rent	12,000	12,000	41,522	- 02 470	
Copy fees	60,000	60,000	74,866	83,479	
Other	16,202	16,202	28,173	42,137	
	208,202	208,202	399,664	211,036	
Total revenues	21,162,216	21,162,216	20,141,104	21,664,283	
EXPENDITURES					
General Governmental Services -					
County Board:					
Board chairman	21,000	21,000	21,070	28,074	
Liquor commissioner	2,000	2,000	2,000	2,000	
Director of administrative services	102,891	110,015	109,596	103,226	
Clerk hire	60,671	60,671	52,952	77,241	
Part-time help	12,950	12,950	12,342	12,602	
Overtime	1,000	1,000	1,094	8	
Board members - committee work	33,000	33,000	32,700	29,417	
Board members - board meetings	50,400	50,400	50,060	46,008	
Sick and vacation	-	-	2,192	-	
Office supplies	1,500	1,500	360	1,513	
Dues and subscriptions	10,000	10,000	8,165	3,775	
Strategic planning	15,000	15,000	-	-	
Consulting fees	500	500	-	-	
Mileage	12,500	12,500	14,682	15,051	
Board chairman travel	5,500	5,500	5,500	7,230	
Administrator travel	6,000	6,000	494	262	
Publication of legal notices	300	1,300	2,632	169	
Recruitment	3,000	4,800	3,754	4,694	
Equipment maintenance	150	150	-	-	
Miscellaneous equipment	500	500	181		
	338,862	348,786	319,774	331,270	

General Fund

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

	2009						
		Original <u>Budget</u>	Amended <u>Budget</u>		<u>Actual</u>		2008 Actual
EXPENDITURES (CONTINUED)							
Judicial - Circuit Clerk: Clerk hire Part-time help	\$	677,418	\$	677,418	\$	666,132	\$ 646,001 16,618
Overtime		1,000		1,000		_	82
Office supplies		1,482		1,482		1,316	1,494
Books and records		2,000		2,000		814	19,010
Dues and subscriptions		470		470		470	470
Mileage		300		300		330	249
Equipment maintenance		100		100		. -	. -
Special audit		4,750		4,750		4,750	4,750
Miscellaneous equipment		2,500	_	2,500		2,425	 _
		690,020		690,020		676,237	 688,674
Judicial - Public Defender:							
Public Defender - salary Assistant public defenders -		149,423		149,423		149,733	146,097
salaries		635,817		635,817		581,745	584,495
Clerk hire		12,000		12,000		-	12,278
Office supplies		2,000		2,000		146	896
Dues and subscriptions		1,000		1,000		699	936
Books and records		2,000		2,000		990	988
Mileage		500		500			141
Education and training		1,500		1,500		1,199	280
Assistant public defender - office		27,000		27,000		26,400	22,750
Miscellaneous equipment		1,000	_	1,000		-	 -
		832,240		832,240		760,912	 768,861
Judicial - State's Attorney:							
State's Attorney - salary Assistant State's Attorneys -		166,508		166,508		166,508	162,343
salaries		906,503		919,003		905,813	847,435
Investigators		200,777		188,277		80,756	48,381
Victim Witness Coordinator		121,434		121,434		115,114	105,636
Legal secretaries		102,185		102,185		68,276	93,790
Clerical		150,728		150,728		150,456	111,079
Part-time help		20,000		20,000		16,352	15,890
Overtime		10,000		10,000		35	-
Office supplies		4,164		4,164		2,987	4,028
Books and records		16,656		16,656		17,684	16,902

General Fund

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

	Original <u>Budget</u>	Amended <u>Budget</u>		<u>Actual</u>		2008 Actual
EXPENDITURES (CONTINUED)						
Judicial - State's Attorney (Continued):	\$ 7,8	07 6 79	07 C	6.504	C	5 510
Dues and insurance Contractual services	\$ 7,8 4,0			6,504	\$	5,518 21,368
Leads/Secretary of State	2,5			-		21,308
State Appellate Prosecutor service	50,0			88,764		154,930
Court reporter fees	12,0			15,573		14,090
Witness fees	12,0			10,618		11,842
Mileage	1,0			-		-
Extradition	6,0			5,450		320
Publication of legal notices	6,0			2,414		1,951
Vehicle maintenance	1,5			262		164
Office equipment maintenance	2,1	00 2,10	00	-		-
Travel	1,0			-		-
Miscellaneous equipment	9,0	9,0	00	7,718		6,855
	1,813,8	62 1,839,80	62	1,661,284		1,622,522
Judicial - Jury Commission: Chief clerk Jury commissioners Part-time help	54,8 3,9 18,0	00 3,90 00 18,70	00 00	54,854 1,958 18,210		53,536 1,950 17,925
Jurors' fees Office supplies	80,0 7,0			63,885 6,450		66,121 8,570
Books and records			00	0,430		0,570
Mileage	75,0			79,654		81,850
Jurors' parking	6,0			4,632		4,992
Office equipment maintenance			00	624		624
Equipment	3,5			2,055		2,244
	249,1			232,322		237,812
General Governmental Services - County Audit:						
External audit fee	55,0	00 55,0	00	55,000		51,000
Budget preparation	1,5			-		1,500
Single audit	2,0			270		290
Consultant	22,0			24,500		21,000
Risk assessment	14,0			14,000		
	94,5	00 101,0	00	93,770		73,790

General Fund

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

		2009							
		Original <u>Budget</u>		Amended Budget		Actual		2008 Actual	
EXPENDITURES (CONTINUED)									
General Governmental Services -									
Auditor: Auditor - salary	\$	57,471	\$:	57,471	\$	57,474	\$	53,252	
Assistant Deputy Auditor	Φ	21,579		21,579	φ	21,569	φ	20,373	
Chief Deputy Auditor		25,516		25,516		25,504		24,211	
Overtime help		500	•	500		245			
Office supplies		-		-		-		369	
Dues and subscriptions		650		650		400		400	
Mileage		50		50		-		29	
Equipment		500		500		500		500	
		106,266	1	06,266		105,692		99,134	
General Governmental Services -									
County Clerk:									
Department head - salary		60,052		50,052		60,054		57,761	
Elections supervisor		31,769		31,769		31,761		30,192	
Deputy Clerk		39,437		39,437		39,425		38,030	
Clerk hire		254,003	2:	54,003		244,993		216,846	
Part-time help		15,000	1	9,545		2,911		13,574	
Election judges Overtime		115,000	14	40,455		140,455		65,230	
Office supplies		15,000 3,100		5,000 3,100		3,181 2,891		40,903 2,968	
Books and records		3,100		3,000		1,450		1,845	
Election supplies		275,000	2	5,000		213,216		241,609	
Dues and subscriptions		500	2.	500		385		385	
Computer service		59,030	:	59,030		59,030		59,030	
Mileage		15,000		15,000		2,106		5,245	
Printing		32,500		32,500		32,480		30,934	
Elections equipment maintenance		65,000		65,000		21,202		21,508	
Equipment maintenance		1,000		1,000		865		836	
Equipment		5,000		5,000		4,589		13,395	
		989,391	9	89,391		860,994		840,291	

General Fund

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

	Original Budget	2009 Amended <u>Budget</u>	<u>Actual</u>	2008 <u>Actual</u>
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Recorder:	m 55.040	m 55.040	o 55.044	m 51.001
Department head - salary	\$ 55,040		\$ 55,044	\$ 51,001
Clerk hire Office supplies	133,522 1,500	133,522 1,030	124,436 1,030	125,411 1,646
Books and records	4,000	4,470	4,667	3,895
Mileage	800	375	226	468
Office equipment maintenance	500	925	-	6,900
Print tracking contract	6,900	6,900	6,990	-
Reimbursement	100	100	-	26
	202,362	202,362	192,393	189,347
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department head - salary	60,052	60,052	60,054	57,761
Clerk hire	151,497	151,497	151,380	140,484
Part-time help	28,500	28,500	27,845	30,629
Overtime Office supplies	2,080	2,080	888 638	7,200
Books and records	1,560 450	1,560 450	038	1,407
Dues and subscriptions	880	880	570	570
Mileage	250	250	153	42
Publication of legal notices	8,350	4,850	1,559	5,763
Office equipment and maintenance	2,750	6,250	6,239	4,320
Equipment	1,040	1,040	1,029	-
	257,409	257,409	250,355	248,176
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department head	52,063	52,063	52,046	50,564
Deputy assessor	24,408	24,408	24,397	14,689
Chief clerk	63,629	63,629	62,449	46,762
Clerk hire Part-time help	84,896 20,000	84,896 25,000	82,349 22,730	81,578 27,146
Overtime	5,000	5,000	25,730	1,608
Office supplies	1,300	1,300	714	882
Gasoline	900	900	78	-
Dues and subscriptions	600	600	192	238
Mileage	100	100	-	160
Publication of legal notices	25,850	25,850	22,363	22,709
Vehicle maintenance	1,000	1,000	743	-
Equipment	1,500	1,500	1,086	1,190
	281,246	286,246	269,172	247,526

General Fund

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

	2009							
		Original Budget		ended udget	A	Actual		2008 <u>Actual</u>
EXPENDITURES (CONTINUED)	-				_			
General Governmental Services -								
County Board of Review:	C C	77.046	C C	72.546	Œ	72 (07	C C	74 107
Board of Review members	\$	77,046 500	\$	73,546	\$	72,607 915	\$	74,107
Office supplies		600		1,149 600		490		474 471
Dues and subscriptions Appraisals		3,500		3,500		222		2,000
Mileage		600		600		411		530
Publications		3,000		2,351		1,350		1,108
Miscellaneous equipment		1,000		1,000		-		-
wiscentificous equipment		86,246		82,746		75,995	_	78,690
	-	00,240	-	02,770		13,773		76,070
Community Development - Zoning:								
Department head		50,859		50,859		50,844		47,766
Planning manager		35,352		35,352		-		-
Chief clerk		24,408		24,408		24,306		18,608
Clerk hire		22,817		22,817		22,790		19,989
Overtime		300		300		-		-
Field inspector		24,303		24,303		24,299		23,395
Office supplies		700		700		653		645
Computer supplies		600		600		698		207
Books and records		150		150		130		137
Gasoline		1,800		1,500		1,074		1,607
Dues and subscriptions		600		800		799		593
Tri-County Regional Planning								
Committee		12,100		12,100		12,100		12,100
Appeal board		11,000		10,000		9,961		14,725
Mileage		600		600		654		538
Publication of legal notices		5,000		4,800		3,675		4,428
Vehicle maintenance		200		500		434		313
NPDES		1,000		2,000		2,000		1,000
Addressing services		4,000 400		4,000 400		4,000		4,000
Deposit reimbursement Contractual services		8,162		8,162		7,762		7 762
Contractual Services								7,762
		204,351		204,351		166,179		157,813

General Fund

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

	2009						
		Priginal Budget	A	Amended <u>Budget</u>		Actual	2008 <u>Actual</u>
EXPENDITURES (CONTINUED)	_						
General Governmental Services -							
Building Administration:							
Department head - salary	\$	47,190	\$	47,190	\$	47,186	\$ 47,407
Maintenance personnel		25,202		25,202		25,187	23,561
Part-time help		29,400		31,400		32,460	31,146
Overtime		1,500		500		158	458
Medical supplies		150		150		-	-
Clothing		1,500		1,500		788	1,287
Repair/maintenance supplies		23,350		18,350		15,964	20,480
Janitorial service		101,200		101,200		102,246	101,531
Architect consultant fees		10,000		10,000		9,903	5,534
Other consultant fees		3,000		3,000		1,100	1,473
Telephone		150,000		130,000		125,189	145,753
Phone repair		3,000		3,000		896	595
Cellular and pager service		39,000		39,000		42,514	38,036
Mileage		200		200		138	172
Parking lot		9,000		9,000		3,669	6,391
Publication of legal notices		2,000		2,000		2,039	281
Fuel		5,000		2,500		1,198	-
Electricity and gas		140,000		160,000		165,067	167,014
Water		8,000		8,000		8,002	7,982
Pest control		4,000		4,000		4,233	4,130
Garbage collection		4,000		4,500		4,136	4,338
Building maintenance		75,500		78,000		75,155	70,811
Illinois clean energy grant		-		-		-	25,029
Equipment maintenance		24,000		24,000		23,633	20,198
Grounds maintenance		2,500		5,000		4,407	2,521
Fire extinguisher maintenance		3,600		3,600		3,295	2,894
New equipment		42,007		42,007		41,101	100,212
Capital projects		394,000		394,000		149,373	- 01 244
Building construction		132,000		132,000		24,445	91,344
Building lease		104 220		104 220		102 100	20.522
Miscellaneous equipment		104,320		104,320		102,198	 30,533
		1,384,619		1,383,619		1,015,680	 951,111

General Fund

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

			2009				
	Origi <u>Budg</u>		Amended <u>Budget</u>		<u>Actual</u>		2008 <u>Actual</u>
EXPENDITURES (CONTINUED)							
Public Safety and Corrections -							
Justice Center:	o 5.	1 705	© 5470) <i>E</i>	40.250	C	20 117
Maintenance personnel	\$ 54	4,785	\$ 54,78	35 \$	49,250 5,465	\$	28,117 22,543
Custodial personnel Part time	1	1,000	11,00	00	10,884		7,803
Overtime		7,000	9,00		8,536		5,199
Medical supplies		300	19		6,550		180
Clothing		1,800	1,80		1,593		1,689
Repair/maintenance supplies		5,500	63,70		58,139		67,980
Janitorial service		9,200	49,20		49,200		49,200
Parking lot		0,000	10,00		3,719		5,658
Electricity and gas		5,000	265,00		233,931		277,302
Fuel		7,500	7,50		2,087		2,131
Water		3,000	18,00		18,211		20,251
Pest control		1,500	1,50		1,440		1,440
Garbage collection		5,300	6,50	00	6,360		5,715
Building maintenance	60	0,500	62,20)9	57,644		57,875
Equipment maintenance		5,000	45,00		43,689		38,684
Grounds maintenance		3,200	3,20		2,357		4,061
Fire extinguisher maintenance		3,500	3,50	00	2,004		3,897
New equipment		-	-		-		2,936
Capital projects		0,000	10,00	00	8,255		11,181
	620	0,085	622,08	35	562,764		613,842
Public Safety and Corrections -							
County Sheriff:							
Department head - salary		1,144	81,14		81,147		78,050
Deputies		1,409	221,40		221,339		209,503
Jail Superintendent		7,146	67,14		67,125		63,510
Chief clerk		4,909	44,90		44,042		42,002
Clerk hire		7,998	297,99		307,454		288,332
Control Room Technician		2,500	132,50		133,201		143,904
Overtime		2,771	662,77		537,660		660,630
Part-time help		0,000	140,00		104,613		96,957
Deputy hire		4,899	1,744,89		1,751,223		1,643,477
Jailers	1,854	4,035	1,854,03	35	1,649,573		1,699,578
Clerical holiday pay		-	-		12,363		-
Control Room holiday pay	1 4	104	142 10	0.4	14,640		124025
Deputies holiday pay		3,184	143,18		123,767		134,935
Jailers holiday pay	109	9,623	109,62	23	103,959		126,669

General Fund

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

		2009		
	Original Budget	Amended <u>Budget</u>	<u>Actual</u>	\$ 11,830 3,250 33,200 21,927 18,233 1,726 284,905 2,295 4,859 152,567 108,043 2,507 3,094 46,730 286,307 351,977 62,109
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Sheriff (Continued):		m 0.100		
Deputies educational allowance	\$ 9,100	\$ 9,100	\$ 10,920	
Jailers educational allowance	6,240	6,240	10,400	
Physical fitness	36,000	36,000	31,200	
Office supplies	22,350	22,350	20,366	
Field supplies	22,450	22,450	22,546	
Books and records	4,000	3,000	1,802	
Food for prisoners	312,820	297,820	255,698	
Medical and nursing supplies	12,800	12,800	9,632	
Crime prevention	4,650	4,650	3,704	
Gasoline	180,000	160,000	104,142	
Uniform equipment and weapons	131,930	131,930	80,608	
Dues and subscriptions	2,600	3,600	3,385	
K-9 expenses	2,800	2,800	2,637	
Process servers	49,290	47,290	38,260	
Health professionals	296,435	311,435	315,413	
Communication Center	366,077	366,077	368,144	
Automobile maintenance	61,550	81,550	66,581	
Radio maintenance	33,480	27,480	19,556	21,190
IDOT Printer Grant	-	-	-	29,815
Sheriff Merit Board	31,200	31,200	20,295	29,356
Special service	-	-	294	538
MEG unit	11,315	11,315	10,882	10,388
Drug enforcement	-	-	10,823	18,130
Automobile purchase	145,500	145,500	141,922	135,954
Miscellaneous equipment	21,400	41,400	21,082	29,659
	7,263,605	7,275,605	6,722,398	6,858,136
Public Safety and Corrections -				
Sheriff's Auxiliary Police:				
Uniforms and new equipment	4,200	4,200	-	2,500
Recognition and awards	1,000	1,000	-	1,000
-	5,200	5,200		3,500

General Fund

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

	Original	Amended		2008
EVDENDITUDES (CONTINUED)	Budget	Budget	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED) Public Safety and Corrections -				
Emergency Services:				
Department head	\$ 18,145	\$ 24,145	\$ 24,288	\$ 17,535
Office supplies	600	2,100	857	ψ 17,555 -
Gasoline	1,500	1,500	575	1,948
Uniforms	800	2,000	510	462
Telephone	-	-,000	-	202
Mileage	1,200	2,280	1,267	687
Emergency call	7,500	6,000	4,020	5,178
Utilities	14,000	12,500	9,239	15,595
Equipment maintenance	8,000	8,000	4,319	2,963
Equipment rental	1,200	_	_	_
New equipment	43,000	38,500	38,913	33,334
Miscellaneous equipment	6,200	6,200	6,161	3,719
	102,145	103,225	90,149	81,623
Judicial - Court Security:				
Salaries	393,485	393,485	385,367	370,325
Contractual services	40,000	40,000	33,320	44,443
New equipment	25,000	25,000	24,139	2,103
• •	458,485	458,485	442,826	416,871
Judicial - Court Services Probation				
Upgrade:				
Office supplies	3,000	3,000	1,809	3,375
Books and records	1,040	1,040	637	878
Gas/oil	19,500	16,500	9,941	11,357
Dues and subscriptions	1,560	1,560	1,258	1,544
Contractual services	26,000	21,000	11,574	9,873
Work release/electronic monitoring	75,000	70,500	32,021	52,558
Medical services	41,600	41,600	28,212	36,658
Grants	21,633	21,633	-	-
T/PCC	7,500	7,500	7,023	6,712
Meals/miles	1,250	1,250	97	450
Vehicle maintenance	11,000	19,000	16,378	11,580
Office equipment maintenance	2,600	2,600	480	1,110
Training	15,600	15,600	10,710	8,804
Center for Prevention and Abuse	27,000	27,000	27,000	32,741
Computer equipment	36,400	40,900	40,809	47,403
Officer safety equipment	5,200	5,200	5,301	6,047
Miscellaneous equipment	5,000	5,000	4,549	2,222
	300,883	300,883	197,799	233,312

General Fund

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

·	Original <u>Budget</u>	Amended <u>Budget</u>	Actual	2008 <u>Actual</u>
EXPENDITURES (CONTINUED) Judicial - Court Services and Juvenile				
Detention:				
Director - salary	\$ 91,825	\$ 91,825	\$ 91,791	\$ 86,992
Chief probation officer	232,763	232,763	234,876	179,385
Probation officers	766,377	766,377	828,820	741,914
Pretrial officers	107,471	107,471	117,498	106,956
Stipends	-	-	7,003	-
On call wages	25,100	25,100	27,493	22,629
Clerk hire	136,610	136,610	139,651	130,864
Overtime Detention	6,000 200,000	6,000 200,000	662 99,708	229 152,240
Private homes and institutions	460,000	460,000	289,620	264,595
rivate nomes and institutions	2,026,146	2,026,146	1,837,122	1,685,804
	2,020,140	2,020,140	1,637,122	1,083,804
Judicial - Courts:				
Court secretaries	41,613	41,613	31,175	43,046
Guardian Ad Litem	41,323	41,323	41,595	39,170
Office supplies	2,000	2,000	1,207	959
Jurors' food and lodging	1,500	1,500	877	1,129
Attorney's fees	55,000	51,000	34,517	50,590
Court reporting fees	7,000	7,000	3,663	4,407
Witness fees	8,500	12,500	12,267	6,446
Testing fees	36,500	36,500	26,474	37,643
Indigent publications	500	500	60	-
Office equipment maintenance	1,600	1,600	385	241
Juror's lodging	100	100	-	2 (1 (
Miscellaneous equipment	5,000	5,000	685	3,616
	200,636	200,636	152,905	187,247
Indicial Legal Compiess				
Judicial - Legal Services: Pre-trial assessment officer	37,296	37,296	37,286	35,373
Clerical	49,523	49,523	46,217	40,155
Overtime	1,000	1,000	95	459
Office supplies	800	800	798	579
Books and records	200	200	-	-
Mileage	100	100	28	15
Office equipment maintenance	500	500	-	-
New equipment	1,500	1,500	1,313	920
	90,919	90,919	85,737	77,501

General Fund

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

		2009							
		Original <u>Budget</u>	A	Amended <u>Budget</u>		<u>Actual</u>		2008 <u>Actual</u>	
EXPENDITURES (CONTINUED)									
Public Safety and Corrections -									
County Coroner:	c c	55,040	\$	55.040	\$	55 044	\$	51.001	
Coroner - salary Clerk hire	\$	22,515	Ф	55,040 22,515	Ф	55,044 22,502	Ф	51,001 21,085	
Deputy Coroner		36,652		36,652		33,829		34,373	
Part-time clerical		1,000		1,000		33,629		34,373	
Part-time Deputy Coroner expense		56,100		56,100		55,488		50,013	
Clerical overtime		500		500		<i>55</i> , 1 66		50,015	
Inquest transcription		3,000		3,000		2,850		2,775	
Jurors		1,050		1,050		620		670	
Office supplies		600		600		469		333	
Investigation supplies		1,500		1,500		-		-	
Books and records		500		500		_		_	
Gasoline		2,000		2,000		1,246		1,676	
Dues and subscriptions		600		600		595		525	
Pathologist and laboratory		89,000		87,500		57,661		56,580	
Morgue use		18,000		19,500		18,980		16,384	
Mileage		2,000		2,500		2,255		1,820	
Body removal		10,000		10,000		9,998		9,526	
Indigent burial		2,000		2,000		-		-	
Vehicle maintenance		1,500		1,000		175		493	
Office equipment maintenance		500		500		-		-	
Grant equipment		1,500		1,500				502	
	_	305,557		305,557		261,712		247,756	
Education - County Superintendent of									
Education Service Region:									
Clerk hire		55,960		55,960		55,763		63,551	
Part-time clerk		20,000		22,000		21,443		12,986	
Office supplies		1,550		1,730		1,730		1,382	
Dues and subscriptions		2,704		2,729		2,718		2,606	
Mileage		3,005		3,390		3,139		3,218	
Office equipment maintenance		180		12 000		7 425		105	
Health life/safety inspections		14,000 410		12,000		7,425		2,945	
Miscellaneous equipment	_			- 07.000		02.210		06.702	
		97,809		97,809		92,218		86,793	

General Fund

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

		2009							
		Original		mended				2008	
		Budget]	<u>Budget</u>		Actual		Actual	
EXPENDITURES (CONTINUED)									
General Governmental Services -									
Farm Operations:	_		_		_		_		
Field repairs	\$	400	\$	400	\$	81	\$	-	
Fertilizer and chemicals		10,000		14,200		8,666		16,562	
Seed		5,500		6,200		6,091		4,261	
Insurance		650		650		514		547	
		16,550		21,450		15,352		21,370	
General Governmental Services -									
General County:									
Systems administrator		82,439		79,639		57,875		46,567	
Information technology manager		65,079		10,455		-		-	
Human resources manager		50,479		38,979		-		-	
Clerk hire		22,776		22,776		22,026		-	
Overtime		3,000		3,000		2,177		365	
Employees' group insurance		1,782,216		1,782,216		1,813,440		1,664,321	
Office supplies		23,735		23,735		22,930		21,504	
Service recognition awards		2,000		4,800		2,236		95	
Computer supplies		15,615		15,615		15,492		14,929	
Copy machine supplies		28,000		28,000		27,995		23,137	
Computer contract		271,615		271,615		259,159		228,921	
Computer maintenance		25,000		52,000		50,328		45,881	
Administrative adjudication services		7,500		7,500		7,075		6,003	
Employee physicals		1,000		1,000		-		-	
Postage		150,000		143,500		150,796		137,966	
Copy machine maintenance		75,000		75,000		54,680		75,785	
Education and training		102,599		102,599		43,058		64,492	
Computer training		5,000		3,920		1,755		4,485	
Pekin landfill		50,000		50,000		-		-	
CAC expansion		40,000		40,000		40,000		-	
Youth Services Board		15,000		15,000		15,000		15,000	
Tri-County Regional Planning									
Commission		16,000		16,000		16,000		16,000	
Tazewell County Soil and Water									
Conservation		7,500		7,500		7,500		7,500	
Heart of Illinois Port District		27,500		27,500		27,500		27,500	
Economic Development Council		81,900		81,900		81,900		81,900	
Center for Prevention of Abuse		27,000		27,000		27,000		27,000	

General Fund

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

		2009		_	
	Original Budget	Amended <u>Budget</u>	Actual	2008 <u>Actual</u>	
EXPENDITURES (CONTINUED)					
General Governmental Services - General County (Continued):					
Bridge lighting pledge	\$ 250	\$ 250	\$ 250	\$ 250	
Heartland Community Health Clinic	5,000	5,000	5,000	5,000	
Heartland water resources	4,000	4,000	4,000	4,000	
House of Hope	4,000	4,000	4,000	4,000	
Technology upgrades	100,000	100,000	98,834	72,635	
Hazmat equipment - transferred to					
City of Pekin	9,000	9,000	9,000	7,000	
Equipment purchases - capital lease	-	-	146,684	-	
Contingent and miscellaneous	1,103,394	1,087,194			
	4,203,597	4,140,693	3,013,690	2,602,236	
Debt service:			11.126		
Principal	-	-	11,136	-	
Interest			2,371		
			13,507		
Total expenditures	23,222,156	23,222,156	20,168,938	19,651,008	
F (1-6-i) -6					
Excess (deficiency) of revenues over expenditures	(2,059,940)	(2,059,940)	(27,834)	2,013,275	
over experientales	(2,039,940)	(2,039,940)	(27,634)	2,013,273	
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	300,000	-	22,383	4,525	
Proceeds from capital lease obligation	-	-	146,684	-	
Transfers in	250,000	250,000	8,878	60,088	
Transfers out	250,000	250,000	(334,563)	(40,133)	
Total other financing sources (uses)	550,000	250,000	(156,618)	24,480	
Net change in fund balance	\$ (1,509,940)	\$ (1,809,940)	(184,452)	2,037,755	
EUND DAL ANCE					
FUND BALANCE Beginning of year			15,305,747	13,267,992	
End of year			\$ 15,121,295	\$ 15,305,747	

Illinois Municipal Retirement Fund

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

		2009						
	Original <u>Budget</u>	Amended <u>Budget</u>	Actual	2008 <u>Actual</u>				
REVENUES	T 4 200 000		D 1 10 7 600	0.4.0-2.0-4				
Taxes - general property taxes Taxes - public safety sales tax Intergovernmental revenue -	\$ 1,200,000 800,000	\$ 1,200,000 800,000	\$ 1,185,693 750,169	\$ 1,073,071 771,940				
replacement taxes	163,048	163,048	119,308	145,129				
Total revenues	2,163,048	2,163,048	2,055,170	1,990,140				
EXPENDITURES Retirement - Illinois Municipal Retirement Fund	2,125,990	2,125,990	1,938,660	1,955,859				
Excess of revenues over expenditures	\$ 37,058	\$ 37,058	116,510	34,281				
FUND BALANCE								
Beginning of year			457,025	422,744				
End of year			\$ 573,535	\$ 457,025				

County Highway Fund

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

		2009		
	Original <u>Budget</u>	Amended Budget	Actual	2008 <u>Actual</u>
REVENUES				
Taxes - general property taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,185,388	\$ 921,341
Intergovernmental revenue - replacement taxes	213,336	213,336	181,965	216,089
Charges for services - highway maintenance fees				
and construction reimbursement	-	-	5,684	-
Interest	12,000	12,000	5,157	16,379
Miscellaneous	35,000	35,000	13,522	140
Total revenues	1,460,336	1,460,336	1,391,716	1,153,949
EXPENDITURES				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	78,953	78,953	78,931	74,840
Engineers	112,500	112,500	113,198	106,629
Maintenance foreman	58,260	58,260	58,243	57,348
Maintenance personnel	422,663	422,663	422,763	405,844
Clerk hire	37,571	37,571	37,561	35,606
Surveyor stipend	3,500	3,500	3,500	3,500
Temporary personnel	´-	´-	´-	17,684
Overtime premium	85,000	110,000	106,645	99,309
Medical insurance	123,400	123,400	120,430	107,059
Office supplies	4,300	4,300	3,550	3,695
Gasoline	120,000	120,000	90,779	108,745
Publication of legal notices	1,000	1,000	72	142
Maintenance of roads - materials	32,000	32,000	26,538	30,813
Maintenance of buildings	72,000	72,000	70,983	70,589
Maintenance of machinery and equipment	80,000	95,000	94,989	90,300
New equipment	281,100	281,100	415,366	242,107
Road improvement	68,500	68,500	59,404	64,829
Contingency	81,012	41,012	39,404	04,629
Contingency			1.702.052	1.510.020
	1,661,759	1,661,759	1,702,952	1,519,039
Debt service:				
Principal	28,350	28,350	25,201	6,473
Interest	11,150	11,150	10,758	5,849
	39,500	39,500	35,959	12,322
Total expenditures	1,701,259	1,701,259	1,738,911	1,531,361
Deficiency of revenues over expenditures	(240,923)	(240,923)	(347,195)	(377,412)
OTHER FINANCING SOURCES				
Sale of capital assets	_	_	47,000	34,000
Proceeds from capital lease obligation	_	_	159,421	34,000
•				24.000
Total other financing sources			206,421	34,000
Net change in fund balance	\$ (240,923)	\$ (240,923)	(140,774)	(343,412)
FUND BALANCE Beginning of year			792,691	1,136,103
End of year			\$ 651,917	\$ 792,691

County Motor Fuel Tax Fund

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

	Original Budget	Amended Budget	Actual	2008 <u>Actual</u>
REVENUES				
Intergovernmental revenue: Motor fuel tax allotments Charges for services:	\$ 2,870,000	\$ 2,870,000	\$ 2,714,214	\$ 2,790,713
Reimbursement for services				
and materials	54,300	54,300	62,501	50,292
Interest	125,000	125,000	141,045	202,236
Total revenues	3,049,300	3,049,300	2,917,760	3,043,241
EXPENDITURES Highways:				
Superintendent's salary	110,862	110,862	112,590	107,471
Illinois Municipal Retirement	12,184	12,184	12,304	11,638
Social security	8,481	8,481	8,116	7,748
Medical insurance	9,942	9,942	9,811	8,373
Engineering	32,000	32,000	31,013	28,882
Mileage	1,000	1,000	495	460
Maintenance	3,285,000	3,285,000	3,024,699	2,766,674
Total expenditures	3,459,469	3,459,469	3,199,028	2,931,246
Excess (deficiency) of revenues				
over expenditures	\$ (410,169)	\$ (410,169)	(281,268)	111,995
FUND BALANCE				
Beginning of year			7,243,716	7,131,721
End of year			\$ 6,962,448	\$ 7,243,716

Township Motor Fuel Tax Fund

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

	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	2008 <u>Actual</u>
REVENUES				
Intergovernmental revenue: Motor fuel tax allotments Interest Miscellaneous income	\$ 1,100,000 828 	\$ 1,100,000 828 	\$ 1,088,347 2,533	\$ 1,062,101 21,384 24,394
Total revenues	1,100,828	1,100,828	1,090,880	1,107,879
EXPENDITURES Highways:				
Contract construction	1,200,000	1,200,000	1,079,187	1,016,782
Excess (deficiency) of revenues over expenditures	(99,172)	(99,172)	11,693	91,097
OTHER FINANCING USES				
Transfers out	(78,000)	(78,000)	(76,371)	(73,957)
Net change in fund balance	\$ (177,172)	\$ (177,172)	(64,678)	17,140
FUND BALANCE				
Beginning of year			865,883	848,743
End of year			\$ 801,205	\$ 865,883

County Bridge Fund

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

	Original Budget	Amended <u>Budget</u>	<u>Actual</u>	2008 Actual
REVENUES		<u> </u>		
Taxes - general property taxes Intergovernmental revenue - personal	\$ 451,000	\$ 451,000	\$ 445,200	\$ 449,269
property replacement tax Charges for services - fees earned	95,111	95,111	81,114	96,325
from other governmental units	387,905	387,905	215,654	33,356
Interest	60,000	60,000	31,933	67,392
Total revenues	994,016	994,016	773,901	646,342
EXPENDITURES Highways:				
Engineering	180,000	180,000	46,446	171,507
Bridge construction	988,745	988,745	718,572	716,585
Total expenditures	1,168,745	1,168,745	765,018	888,092
Net change in fund balance	\$ (174,729)	\$ (174,729)	8,883	(241,750)
FUND BALANCE				
Beginning of year			2,445,932	2,687,682
End of year			\$ 2,454,815	\$ 2,445,932

Federal Aid Matching Tax Fund

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

	2009							
		riginal		mended		A streat		2008
REVENUES	<u>B</u>	<u>udget</u>	1	<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
Taxes - general property taxes	\$	715,000	\$	715,000	\$	706,234	\$	886,478
Intergovernmental revenue:								
Replacement tax		18,365		18,365		15,662		18,600
Reimbursements from local governments	,	710,000		710,000		11,940		249,701
Interest		40,000		40,000		19,962		60,454
Miscellaneous income		67,500		67,500		12,975		-
	·							
Total revenues	1,:	550,865	_1	,550,865		766,773		1,215,233
EXPENDITURES								
Highways:								
Staff engineer		54,403		54,403		54,387		51,390
P.E. license stipend		1,963		1,963		1,767		1,963
Illinois Municipal Retirement		5,979		5,979		6,105		5,818
Social security		4,162		4,162		4,405		4,181
Medical insurance Contract construction and road		6,378		6,378		6,344		5,977
improvements	1 -	529,750	1	,529,750		303,131		1,332,381
Special right of way		50,000		50,000	_	700	_	12,964
Total expenditures	1,0	652,635	_1	,652,635		376,839	_	1,414,674
Excess (deficiency) of revenues								
over expenditures	\$ (101,770)	\$	(101,770)		389,934		(199,441)
FUND BALANCE								
Beginning of year					_ 2	2,668,341		2,867,782
End of year					\$ 3	3,058,275	\$.	2,668,341

Township Bridge Fund

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

	2009							
		Original Budget		mended Budget		Actual		2008 Actual
REVENUES Charges for services - maintenance								
and construction Interest	\$	736,000 3,500	\$	736,000 3,500	\$	175,200 1,951	\$	3,609
Total revenues		739,500	_	739,500		177,151		3,609
EXPENDITURES Highways:								
Engineer consultant		-		150,000		58,444		-
Bridge construction		736,000		586,000			_	7,676
Total expenditures		736,000		736,000		58,444		7,676
Net change in fund balance	<u>\$</u>	3,500	\$	3,500		118,707		(4,067)
FUND BALANCE								
Beginning of year						215,962		220,029
End of year					\$	334,669	\$	215,962

Township Engineering Fund

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

	Original	2009 Amended		2008
DEVENHER	Budget	Budget	Actual	<u>Actual</u>
REVENUES Changes for services anningering	¢ 140.500	¢ 140.500	¢ 124.200	¢ 146776
Charges for services - engineering Interest	\$ 149,500 14,000	\$ 149,500 14,000	\$ 134,290 4,783	\$ 146,776 16,143
Miscellaneous	10,000	10,000	7,230	15,503
Total revenues	173,500	173,500	146,303	178,422
Total revenues		175,500	140,505	170,722
EXPENDITURES				
Highways:				
Field engineer	46,706	46,706	46,685	44,255
Maintenance personnel	66,242	66,242	66,698	63,558
Part-time	29,000	29,000	10,285	-
Medical insurance	9,942	9,942	9,811	8,173
Clothing allowance	7,500	7,500	7,446	7,255
Maintenance materials	8,000	8,000	7,747	2,790
Engineering supplies	10,000	10,000	6,279	7,498
Field engineer supplies	10,000	10,000	7,857	6,960
Dues and subscriptions	2,200	2,200	2,135	2,042
Engineering consultant	77,500	77,500	-	-
Highway maintenance	5,000	5,000	3,823	2,060
Illinois Municipal Retirement	12,413	12,413	12,341	11,756
Social security	8,641	8,641	7,265	6,997
Conference, seminars, and training	9,000	9,000	5,509	3,477
New equipment	22,000	22,000	2,934	35,243
Total expenditures	324,144	324,144	196,815	202,064
Deficiency of revenues over				
expenditures	(150,644)	(150,644)	(50,512)	(23,642)
OTHER FINANCING SOURCES				
Transfers in	75,000	75,000	76,371	73,957
Transiers in	73,000	73,000	70,371	
Net change in fund balance	\$ (75,644)	\$ (75,644)	25,859	50,315
FUND BALANCE				
Beginning of year			730,204	679,889
End of year			\$ 756,063	\$ 730,204

County Health Fund

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

	Original	2008			
	Budget	Amended Budget	<u>Actual</u>	Actual	
REVENUES		<u> </u>		<u> </u>	
Taxes - general property taxes	\$ 652,046	\$ 652,046	\$ 644,030	\$ 549,910	
Intergovernmental revenues:					
Replacement taxes Grants:	190,000	190,000	171,014	203,084	
Bioterrorism preparedness	134,869	134,869	310,044	178,219	
IDPA Medicaid	265,931	265,931	321,894	203,087	
Illinois breast/cervical center	213,780	213,780	261,648	219,684	
IDPA Medi-check	110,000	110,000	176,479	150,060	
IDPH local health protection	217,066	217,066	213,267	245,054	
Tobacco grant	42,978	42,978	40,823	45,847	
Dental health (Delta Dental)	540,000	540,000	572,194	484,686	
Family case management	-	-	403,745	286,907	
Women, infants, children	271,000	271,000	305,368	280,809	
Teen Reach	207,542	207,542	167,675	221,148	
Illinois Environmental Protection Agency - Solid Waste					
Enforcement Grant	64,017	64,017	54,507	64,927	
SPF - sig	108,500	108,500	152,532	117,034	
Decision driving	30,000	30,000	38,665	39,427	
Medicare	50,000	50,000	41,672	35,823	
Other	1,751,472	1,751,472	1,042,022	1,229,633	
	4,197,155	4,197,155	4,273,549	4,005,429	
Charges for services: Fees:					
Dental clinic patient	38,500	38,500	42,669	38,604	
Immunizations and other	108,300	108,300	150,205	129,110	
Environmental health	187,000	187,000	218,906	202,980	
Teen Reach	138,000	138,000	108,886	104,879	
	471,800	471,800	520,666	475,573	
Interest	25,000	25,000	41,382	82,116	
Susan G. Komen grant	35,500	35,500	47,723	29,717	
Miscellaneous	35,547	35,547	27,222	31,591	
Total revenues	5,417,048	5,417,048	5,554,572	5,174,336	

County Health Fund

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

	2009							
		iginal ıdget		mended Budget	Actual		-	2008 Actual
EXPENDITURES			_		•			
Health and welfare:								
County health:								
Department head	\$	66,281	\$	66,281	\$	42,046	\$	65,561
Administrative staff	2	30,631		230,631		199,216		213,958
Health education staff		35,358		35,358		32,244		34,823
Nursing staff	1	80,569		180,569		169,266		183,387
Environmental health staff	3	61,144		361,144		308,305		325,403
Screening technician		56,779		56,779		39,755		59,268
Maintenance salaries		68,482		68,482		64,364		65,453
On-call help		19,557		19,977		21,118		19,852
Part-time help		20,400		19,980		4,283		12,352
Overtime		5,140		5,140		1,130		1,431
Medical insurance	2	209,000		180,500		144,468		145,319
Office supplies		5,000		5,000		3,408		4,742
Educational materials		13,000		13,000		9,463		13,886
Medical supplies - field staff		46,000		54,000		52,086		57,867
Technical supplies		10,000		10,500		11,379		11,284
Contractual services	1	00,000		114,000		124,343		98,843
Medical service		12,250		15,750		15,566		10,482
Postage		13,000		13,000		11,051		13,415
Mileage		37,000		37,000		34,093		43,034
Printing		-		-		-		6,643
Utilities		35,500		35,500		34,741		37,379
Vehicle maintenance		3,000		4,500		4,771		2,239
Building maintenance		18,000		19,000		21,494		13,907
Conferences and seminars		1,750		1,750		1,020		2,102
Education and training		8,700		8,700		1,516		7,937
Building, equipment, and furniture		35,000		35,000		30,982		68,687
Contingency		79,577		79,577		-		
	1,6	71,118	1	,671,118	1	,382,108	1	,519,254

County Health Fund

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

	Original Budget	Amended Budget	Actual	2008 Actual
EXPENDITURES (CONTINUED)				
Health and welfare (continued):				
Addiction prevention:				
Salaries	\$ 42,379	\$ 42,379	\$ 38,673	\$ 41,584
Medical insurance	5,915	5,915	6,849	5,223
Office supplies	60	60	248	1,954
Contractual services	-	-	-	1,380
Postage	-	-	-	106
Mileage	850	850	236	1,117
Printing	-	-	-	296 339
Conference and workshops Equipment	-	-	-	162
Equipment	40.204	40.204	46,006	
	49,204	49,204	46,006	52,161
Women, infants, and children:				
Salaries	277,412	277,412	269,306	267,027
Medical insurance	35,592	35,592	32,992	28,109
Office supplies	6,196	6,196	10,929	10,207
Contractual services	4,100	4,100	5,619	6,433
Postage	1,000	1,000	984	1,492
Mileage	5,000	5,000	3,219	3,702
Printing	-	-	-	4,801
Education and training	500	500	184	1,213
Equipment	1,200	1,200	2,050	2,822
	331,000	331,000	325,283	325,806
Older American referral:				
Personnel services	_	_	_	542
Contractual service	-	-	-	2,227
Contractant Service				2,769
				2,709

County Health Fund

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

		2009		
	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	2008 <u>Actual</u>
EXPENDITURES (CONTINUED)	<u> </u>			
Health and welfare (continued):				
Teen Reach:				
Salaries	\$ 634,234	\$ 634,234	\$ 543,888	\$ 556,367
Medical insurance	25,074	25,074	23,971	21,608
Supplies	28,000	28,000	22,594	36,200
Contractual services	189,234	189,234	230,629	282,463
Postage	600	600	477	1,267
Mileage	7,200	7,200	9,605	10,123
Printing	-	-	-	6,575
Education and training	1,200	1,200	2,560	1,281
Equipment				2,444
	885,542	885,542	833,724	918,328
Case management:				
Salaries	596,670	596,670	541,180	552,286
Medical insurance	85,449	85,449	83,957	77,072
Supplies	8,444	8,444	10,666	8,267
Contractual services	11,680	11,680	6,620	7,862
Postage	3,620	3,620	3,008	3,600
Travel	17,500	17,500	20,681	19,805
Printing	-	-	-	7,549
Education and training	1,000	1,000	467	1,245
Equipment				2,045
	724,363	724,363	666,579	679,731
Dental health services:				
Salaries	503,033	503,033	521,976	476,505
Medical Insurance	51,975	51,975	42,100	42,698
Dental health supplies	42,200	42,200	51,620	43,473
Contractual	20,000	20,000	19,105	25,998
Postage	600	600	78	364
Mileage	1,500	1,500	1,228	1,403
Printing	-	-	-	1,302
DHC rent and utilities	62,000	62,000	63,083	69,329
Education and training	4,500	4,500	2,171	1,755
Equipment	3,000	3,000	3,000	4,788
	688,808	688,808	704,361	667,615

County Health Fund

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

	Original Budget	Amended Budget	<u>Actual</u>	2008 Actual
EXPENDITURES (CONTINUED)				
Health and welfare (continued):				
Special grants:	e ((7.421	e ((7.421	C (44.015	e 501.663
Salaries Medical insurance	\$ 667,431	\$ 667,431	\$ 644,015	\$ 501,662
Supplies	70,749 62,397	70,749 62,397	72,853 109,082	51,681 96,276
Contractual services	124,703	124,703	186,703	200,546
Patient care	131,578	131,578	156,528	153,550
Postage	4,965	4,965	3,569	3,347
Mileage	21,790	21,790	20,505	17,644
Printing	-	-	-	3,318
Education and training	16,999	16,999	13,824	22,946
Equipment	2,813	2,813	7,472	21,191
	1,103,425	1,103,425	1,214,551	1,072,161
Debt service:				
Principal	30,000	30,000	13,919	11,248
Interest	-	-	16,112	18,783
	30,000	30,000	30,031	30,031
Total expenditures	5,483,460	5,483,460	5,202,643	5,267,856
Excess (deficiency) of revenues				
over expenditures	\$ (66,412)) \$ (66,412)	351,929	(93,520)
1		, <u>. , , , , , , , , , , , , , , , , , ,</u>	,	, , ,
FUND BALANCE				
Beginning of year			2,779,845	2,873,365
Degining of year			2,117,043	2,075,505
End of year			\$ 3,131,774	\$ 2,779,845

Social Security Fund

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

	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	2008 <u>Actual</u>
REVENUES				
Taxes - general property taxes Taxes - public safety sales tax Intergovernmental revenue -	\$ 812,000 419,722	\$ 812,000 419,722	\$ 802,151 423,515	\$ 762,814 422,352
replacement tax	20,000	20,000	20,000	20,000
Total revenues	1,251,722	1,251,722	1,245,666	1,205,166
EXPENDITURES Retirement:				
Social security	1,373,325	1,373,325	1,251,882	1,212,536
Deficiency of revenues over expenditures	<u>\$ (121,603)</u>	<u>\$ (121,603)</u>	(6,216)	(7,370)
FUND BALANCE				
Beginning of year			778,748	786,118
End of year			\$ 772,532	\$ 778,748

Animal Control Fund

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

	2009							
		riginal Judget		mended Budget		Actual	•	2008 Actual
REVENUES								
Charges for services - registration fees, kennel services, city contracts Fines and forfeitures Interest Donations Miscellaneous	\$	447,980 15,200 16,500 500	\$	447,980 15,200 16,500 500	\$	457,249 15,583 722 1,351 3,433	\$	436,821 16,809 6,853 1,888 (440)
Total revenues		480,180		480,180		478,338		461,931
EXPENDITURES Health and welfare:								
Department head salary		52,732		52,732		52,742		49,893
Kennel manager		20,137		20,137		22,100		20,885
Animal rabies warden		72,800		72,800		65,265		63,679
Kennel assistant		18,447		18,447		17,981		14,258
On call		9,600		9,600		9,381		9,250
Clerk hire		27,477		27,477		27,472		26,088
Part-time help		18,000		20,500		21,178		23,147
Overtime		14,000		15,600		15,969		15,588
IMRF		25,628		25,628		25,150		24,199
Social security		17,839		17,839		16,148		15,494
Medical insurance		42,938		42,938		45,936		37,853
Office supplies		1,500		1,500		976		1,759
Feed		1,300		1,300		1,234		594
Drugs, vaccines, and medical supplies		2,900		2,900		3,839		3,557
Cleaning, maintenance, and chemical				4 = 0.0		2 404		2.226
supplies		4,700		4,700		3,481		3,236
Gasoline		21,600		15,746		10,809		20,114
Uniforms		750		750		210		809
Consulting fees		1,000		1,000		20.012		20,090
Veterinary office service		20,913		20,913		20,913		,
Telephone Cellular telephone		7,728 693		7,728 693		7,449 405		6,646 675
Centulal telephone		093		093		403		0/3

Animal Control Fund

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

	2009							
		Original Budget		mended Budget	Actual			2008 Actual
EXPENDITURES (CONTINUED)	•		•					
Health and welfare (continued):								
Postage	\$	15,300	\$	17,050	\$	16,765	\$	14,614
Communication center		4,297		4,297		6,300		3,866
Alarm service		620		620		620		588
Mileage		50		50		-		-
Printing		1,000		1,000		468		898
Gas, electricity, and water		9,500		9,500		8,820		9,955
Garbage collection		1,600		1,604		1,508		1,634
Maintenance		8,300		14,000		10,640		7,796
Education and training		400		400		250		-
Claims		500		500		-		-
Veterinary association		5,000		5,000		3,182		1,640
Spay/neuter deposit reimbursement		5,400		5,717		5,989		1,657
New equipment		38,412		32,395		8,188		23,871
Building construction and remodeling		-		-		-		1,965
Contingency		23,653		23,653				
Total expenditures		496,714		496,714	_	431,368		426,298
Excess (deficiency) of revenues over expenditures	<u>\$</u>	(16,534)	\$	(16,534)		46,970		35,633
FUND BALANCE								
Beginning of year						505,811		470,178
End of year					\$	552,781	\$	505,811

Persons With Developmental Disabilities Fund

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

	Original <u>Budget</u>	Amended Budget	<u>Actual</u>	2008 <u>Actual</u>
REVENUES				
Taxes - general property taxes	\$ 516,580	\$ 516,580	\$ 510,051	\$ 494,656
EXPENDITURES				
Health and welfare:				
Publication of legal notices	75	75	-	54
Building repair and maintenance	4,000	4,000	1,293	4,065
Equipment repair and maintenance	2,500	2,500	2,320	2,056
Grounds maintenance	1,000	1,000	-	-
Special recreation	7,638	7,638	7,638	7,416
Central Illinois Riding therapy	21,150	21,150	21,150	20,520
Fondulac Park	7,638	7,638	7,638	7,416
Tazewell County Resource Center	448,000	448,000	448,000	434,899
Equipment	-	-	-	20,545
Loan repayment	20,000	20,000	20,000	-
Contingency	25,600	25,600	1,794	
Total expenditures	537,601	537,601	509,833	496,971
Excess (deficiency) of revenues over expenditures	\$ (21,021)	\$ (21,021)	218	(2,315)
FUND BALANCE Beginning of year			79,496	81,811
End of year			\$ 79,714	\$ 79,496

Veterans' Assistance Fund

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

REVENUES		Original <u>Budget</u>		mended Budget		Actual	1	2008 Actual
Taxes - general property taxes	\$	220,818	\$	220,818	\$	218,144	\$	219,920
Intergovernmental - Homeless Grant	Ψ	-	Ψ	-	Ψ	-	Ψ	26,000
Miscellaneous income						4,397		
Total revenues		220,818		220,818		222,541		245,920
EXPENDITURES								
Health and welfare:								
Department head		35,222		35,222		35,214		34,042
Clerk hire		21,836		21,836		21,649		21,003
Part-time help		12,931		12,931		12,078		14,242
Medical insurance		9,952		9,952		11,112		10,951
Office supplies Food		700 225		800 225		846		872
Dues and subscriptions		225		225		225		225
Telephone		5,200		5,200		4,896		5,791
Postage		600		600		592		496
Mileage		3,000		3,000		2,999		3,599
Indigent burial		1,260		1,260		1,260		600
Lodging		300		300		_		-
Education and training		200		200		-		-
Homeless grant		18,800		18,800		15,382		10,618
Emergency assistance		125,000		124,900		113,276		110,005
New equipment		500		500		444		475
Contingency		10,858		10,858				
Total expenditures		246,809		246,809		219,973		212,919
Excess (deficiency) of revenues								
over expenditures	\$	(25,991)	\$	(25,991)		2,568		33,001
FUND BALANCE								
Beginning of year						165,091		132,090
End of year					\$	167,659	\$	165,091

Law Library Fund

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

				<u></u>				
REVENUES		0		Amended <u>Budget</u>		<u>Actual</u>	i	2008 <u>Actual</u>
Charges for services - law library fees	\$	55,000	\$	55,000	\$	66,609	\$	54,710
EXPENDITURES Judicial:								
Books and records		60,000		60,000		68,049		58,357
Deficiency of revenues over expenditures	\$	(5,000)	\$	(5,000)		(1,440)		(3,647)
FUND BALANCE Beginning of year						65,830		69,477
End of year					\$	64,390	\$	65,830

Circuit Clerk Automation Fund

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

		Original		mended	A 4 1			2008
REVENUES Charges for services - automation		Budget	Budget		<u>Actual</u>			<u>Actual</u>
revenue Interest	\$	222,000 1,500	\$	222,000 1,500	\$	220,160 2,739	\$	224,731 4,061
Total revenues		223,500		223,500		222,899		228,792
EXPENDITURES Judicial:								
County officer		18,708		18,708		19,172		40,450
Clerk hire		23,455		23,455		23,442		21,996
Clerk hire - exempt		136,954		136,954		110,396		128,154
Part-time		15,000		15,000		-		-
Overtime		1,000		1,000		-		-
Supplies		10,000		10,000		4,781		9,561
Contractual		15,600		15,600		20,994		13,844
Mileage		500		500		263		338
Education and training		3,000		3,000		746		1,340
Equipment		10,000		10,000		37,228		6,773
Total expenditures		234,217		234,217		217,022		222,456
Excess (deficiency) of revenues over expenditures	<u>\$</u>	(10,717)	\$	(10,717)		5,877		6,336
FUND BALANCE						154 152		147.017
Beginning of year						154,153	_	147,817
End of year					\$	160,030	\$	154,153

Economic Development Grant Fund

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

REVENUES		Original <u>Budget</u>	Amended <u>Budget</u>		<u>Actual</u>		2008 <u>Actual</u>	
Loan repayment Interest	\$	107,206 4,500	\$	107,206 4,500	\$	90,253 20,154	\$	96,291 22,157
Total revenues		111,706		111,706		110,407		118,448
EXPENDITURES Community development: Loan disbursements		100,000		100,000		150,000		100,000
Excess (deficiency) of revenues over expenditures	<u>\$</u>	11,706	<u>\$</u>	11,706		(39,593)		18,448
FUND BALANCE Beginning of year						422,660		404,212
End of year					\$	383,067	\$	422,660

County Recorder Automation Fund

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

		riginal Budget		nended Budget	<u> 1</u>	Actual		2008 Actual
REVENUES				<u>.</u>	_		_	
Charges for services:			_		_			
Automation revenue	\$	72,000	\$	72,000	\$	88,511	\$	80,592
GIS revenue		24,000		24,000		29,504		26,864
Interest		500		500		- 40		194
Miscellaneous						40		-
Total revenues		96,500		96,500		118,055		107,650
EXPENDITURES								
General governmental services:								
Clerk hire		-		-		-		6,341
Part-time help		2,000		2,000		151		187
Overtime		2,000		2,000		832		129
Illinois Municipal Retirement		-		-		92		834
Social security		-		-		-		481
Medical insurance		- 1 500		-		-		3,385
Office supplies		1,500		1,990		453		80
Books and records		6,000		5,635		5,635		5,760
Dues and subscriptions		1,000		875		40		510
Contractual services		2,000		2,000		72.000		175
Computer user fee Mileage		75,000 1,000		75,000 1,000		72,080		76,097
Photography and microfilm		3,000		3,000		362		- 467
Education and training		2,500		2,500		931		407
Education and training		2,300		2,300		931		
Total expenditures		96,000		96,000		80,576		94,446
Excess of revenues over	\$	500	C	500		27 470		12 204
expenditures	<u> </u>	500	\$	500		37,479		13,204
FUND BALANCE								
Beginning of year						26,988		13,784
End of year					\$	64,467	\$	26,988

Circuit Clerk Child Support Fund

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

	2009							
		riginal Budget		mended Budget		Actual	' :	2008 Actual
REVENUES								
Intergovernmental revenue - grant Charges for services - child support fees	\$	36,994 65,000	\$	36,994 65,000	\$	37,353 92,885	\$	36,325 77,854
Interest		250		250		795		1,432
Total revenues		102,244		102,244		131,033		115,611
EXPENDITURES Judicial:								
Supervisor		35,568		35,568		35,555		33,385
Clerk hire		28,720		28,720		28,707		27,249
Part-time help		14,238		14,238		12,997		12,220
Overtime		2,000		2,000		12,777		12,220
Illinois Municipal Retirement		8,842		8,842		7,023		6,841
Social security		6,160		6,160		4,734		4,376
Medical insurance		11,182		11,182		10,120		11,192
Supplies		5,000		5,000		664		145
Collection efforts		1,000		1,000		-		24
Mileage		500		500		_		-
Education and training		1,000		1,000		_		_
Equipment		5,000		5,000		160		1,087
Total expenditures		119,210		119,210		99,960		96,519
Excess (deficiency) of revenues over expenditures	\$	(16,966)	\$	(16,966)		31,073		19,092
FUND BALANCE								
Beginning of year						146,823		127,731
End of year					\$	177,896	\$	146,823

Treasurer's Automation Fund

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

REVENUES	riginal Budget	nended Budget		<u>Actual</u>	i	2008 <u>Actual</u>
Charges for services - automation revenue Interest	\$ 15,000 2,000	\$ 15,000 2,000	\$	16,460 1,887	\$	39,455 2,084
Total revenues	17,000	17,000		18,347		41,539
EXPENDITURES General governmental services: Office supplies	 7,000	 7,000		19,401		11,641
Excess (deficiency) of revenues over expenditures	\$ 10,000	\$ 10,000		(1,054)		29,898
FUND BALANCE Beginning of year				119,430		89,532
End of year			\$	118,376	\$	119,430

Solid Waste Planning Fund

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

	2009							
		Original Budget		mended Budget		<u>Actual</u>		2008 <u>Actual</u>
REVENUES								
Charges for services - tipping fees and landfill siting	\$	360,400	\$	360,400	\$	335,013	\$	290,199
Interest	Ψ	14,000	Ψ	14,000	4	1,860	Ψ	25,307
Miscellaneous		-		-		-		11,416
Total revenues		374,400		374,400		336,873	_	326,922
EXPENDITURES								
Health and welfare:								
Salaries		168,537		168,537		183,696		150,021
Overtime		3,500		3,500		_		´-
IMRF		18,890		18,890		-		-
Social security		13,161		13,161		-		-
Health insurance		31,218		31,218		34,785		25,854
Office supplies		1,000		1,000		112		6,953
Educational materials		1,000		1,000		437		710
Contractual services		220,461		220,461		181,494		179,681
Recycling		5,500		5,500		3,600		3,600
Pekin landfill		20,000		20,000		3,255		36,361
Postage		500		500		177		307
Mileage		4,500		4,500		2,670		3,395
Printing		750		750		- 7		626
Education and training		750 500		750		7		107
Equipment		500		500	_	649	_	489
Total expenditures		489,517		489,517		410,882		408,104
Deficiency of revenues over								
expenditures		(115,117)		(115,117)		(74,009)		(81,182)
OTHER FINANCING USES								
Transfers out						(1,860)		(24,572)
Net change in fund balance	\$	(115,117)	\$	(115,117)		(75,869)		(105,754)
FUND BALANCE Beginning of year						1,161,247		1,267,001
End of year					\$	1,085,378	\$	1,161,247

Rural We-Care, Inc. Fund

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

			_				
REVENUES	Original <u>Budget</u>		Amended <u>Budget</u>		<u>Actual</u>		2008 Actual
Intergovernmental revenue - governmental grants	\$ 575,346	\$	575,346	\$	508,027	\$	407,199
EXPENDITURES Health and welfare - contractual services	 575,346		575,346		508,027		407,199
Excess of revenues over expenditures	\$ 	<u>\$</u>	<u>-</u> ,		-		-
FUND BALANCE Beginning of year							
End of year				\$		\$	

Circuit Clerk Document Storage Fund

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

			2009			
	Original Budget		mended Budget	Actual	1	2008 Actual
REVENUES		1				
Charges for services - document storage fees Interest	\$ 222,000 200	\$	222,000 200	\$ 221,757 1,775	\$	224,041 2,111
Total revenues	 222,200		222,200	 223,532		226,152
EXPENDITURES Indicatello						
Judicial: County officer	43,653		43,653	43,195		17,336
Exempt Personnel	43,033		45,055	43,193		17,330
Clerk hire	74,886		74,886	98,789		64,380
Part-time help	23,718		23,718	29,417		7,017
Overtime	5,000		5,000	2		1,346
Illinois Municipal Retirement	11,814		11,814	17,186		9,424
Social security	8,231		8,231	4,650		5,722
Medical insurance	16,319		16,319	16,078		17,837
Supplies	22,000		22,000	23,938		662
Contractual services	10,000		10,000	9,452		8,091
Mileage	500		500	-		-
Education and training	2,000		2,000	323		- 1 (2 01
Equipment	 25,000		25,000	 2,853		16,281
Total expenditures	 243,121		243,121	 246,294		148,096
Excess (deficiency) of revenues						
over expenditures	\$ (20,921)	\$	(20,921)	(22,762)		78,056
FUND BALANCE						
Beginning of year				 300,428		222,372
End of year				\$ 277,666	\$	300,428

Police Vehicle and Equipment Fund

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

		2009		
REVENUES	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	2008 <u>Actual</u>
Charges for services - police vehicle revenue Interest	\$ 145,500	\$ 140,500	\$ 21,295 <u>79</u>	\$ 32,491 19
Total revenues	145,500	140,500	21,374	32,510
EXPENDITURES Public safety and corrections: Gasoline and oil Vehicle maintenance Vehicle equipment	10,000 6,867 11,000	10,000 6,867 11,000	1,165 12,771	9,765
Total expenditures	27,867	27,867	13,936	9,765
Excess of revenues over expenditures	\$ 117,633	\$ 112,633	7,438	22,745
FUND BALANCE Beginning of year			22,745	-
End of year			\$ 30,183	\$ 22,745

Children's Advocacy Center Fund

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

		2009						
	(Original Amended Budget Budget			Actual		2008 <u>Actual</u>	
REVENUES	Φ.	214000	σ.	214000	σ.	104525	Φ.	105.650
Intergovernmental revenue - grant	\$	214,000	\$	214,000	\$	184,735	\$	185,658
Interest		16,000		16,000		282		366
Miscellaneous		16,000	_	16,000		62,402		26,916
Total revenues		230,000		230,000		247,419		212,940
EXPENDITURES								
Health and welfare:								
Salaries		118,368		118,368		111,685		113,408
Illinois Municipal Retirement		11,500		11,500		11,030		11,137
Social security		9,900		9,900		8,179		8,314
Medical insurance		12,802		12,802		14,158		12,002
Supplies		4,000		4,000		2,127		3,456
Food		750		750		759		876
Dues and subscriptions		300		300		443		1,427
Contractual		36,000		36,000		28,906		41,622
Consulting services		1,200		1,200		555		1,185
Postage		650		650		846		964
Local transportation		6,000		6,000		5,223		7,409
Printing and artwork		3,400		3,400		3,273		4,481
Utilities		7,500		7,500		8,654		8,453
Conferences		3,500		3,500		2,738		3,414
Rent		6,000		6,000		6,000		6,100
Equipment		3,000		3,000		3,302		5,342
Occupancy		5,000		5,000	_	3,316		5,271
Total expenditures	_	229,870	_	229,870		211,194		234,861
Excess (deficiency) of revenues								
over expenditures	\$	130	\$	130		36,225		(21,921)
FUND BALANCE								
Beginning of year						79,360		101,281
End of year					\$	115,585	\$	79,360

GIS Fund

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

		2009		
	Original Budget	Amended Budget	Actual	2008 Actual
REVENUES	Duuget	Duuget	Actual	Actual
Charges for services - GIS revenue Interest	\$ 232,000 2,600	\$ 232,000 2,600	\$ 281,819 479	\$ 257,762 3,274
Total revenues	234,600	234,600	282,298	261,036
EXPENDITURES				
General governmental services:	25 721	25 721	25 722	22.057
Department head Deputy assessor	25,731 26,413	25,731 26,413	25,723 26,397	22,957 25,068
Clerk hire	41,186	41,186	40,982	38,777
IMRF	11,218	11,218	10,290	8,661
Social security	7,816	7,816	5,548	4,706
Office supplies	490	490	197	138
Technical supplies	1,700	1,700	1,570	796
Maps and plats	5,000	5,000	-	454
Contractual services	130,000	130,000	129,920	135,777
GIS Software/license	6,000	6,000	6,592	4,954
Mileage	80	80	1 405	151
GIS computer equipment	2,500	2,500	1,495	
Total expenditures	258,134	258,134	248,714	242,439
Excess (deficiency) of revenues over expenditures	\$ (26,134)	\$ (26,134)	33,584	18,597
FUND BALANCE				
Beginning of year			170,087	151,490
End of year			\$ 203,671	\$ 170,087

Juvenile Reporting Fund

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

		2009		
	Original	Amended		2008
REVENUES	Budget	Budget	<u>Actual</u>	<u>Actual</u>
Intergovernmental revenues:				
Juvenile Reporting Center grants	\$ -	\$ -	\$ -	\$ 23,065
Title IV - E	-	-	3,998	-
Sex Offender Project grants	44,000	44,000	47,360	79,433
Matching funds from other counties	24,633	24,633	24,633	24,633
Total revenues	68,633	68,633	75,991	127,131
EXPENDITURES Judicial:				
Salaries	_	_	_	37,023
Office supplies	-	_	_	2,357
Contractual	120,266	120,266	120,266	120,266
Total expenditures	120,266	120,266	120,266	159,646
Deficiency of revenues over expenditures	(51,633)	(51,633)	(44,275)	(32,515)
OTHER FINANCING SOURCES				
Transfers in	21,633	21,633	21,633	40,133
Net change in fund balance	\$ (30,000)	\$ (30,000)	(22,642)	7,618
FUND BALANCE (DEFICIT) Beginning of year			2,725	(4,893)
End of year			\$ (19,917)	\$ 2,725

County Clerk Automation Fund

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

	 2009						
DEVENUES	Original Budget		mended Budget		Actual	4	2008 Actual
REVENUES Charges for services Interest	\$ 22,000 250	\$	22,000 250	\$	22,060 228	\$	22,163 139
Total revenues	 22,250		22,250		22,288		22,302
EXPENDITURES General governmental services: Office supplies Contractual services New equipment	 2,500 3,000 16,500		2,500 3,000 16,500		2,407 2,700 2,504		1,415 28,785 -
Total expenditures	 22,000		22,000		7,611		30,200
Excess (deficiency) of revenues over expenditures	\$ 250	\$	250		14,677		(7,898)
FUND BALANCE Beginning of year					13,968		21,866
End of year				\$	28,645	\$	13,968

State's Attorney Forfeiture Fund

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

		2009		
DEVENIUES	Original Budget	mended Budget	Actual	2008 Actual
REVENUES Fines and forfeitures Interest	\$ 19,000 2,960	\$ 19,000 2,960	\$ 26,308 3,020	\$ 21,635 3,519
Total revenues	 21,960	 21,960	 29,328	 25,154
EXPENDITURES Public safety and corrections:				
Forfeiture expenses	50,000	50,000	=	17,700
Special prosecutor	9,000	9,000	-	-
Drug enforcement expenses	 35,000	 35,000	 	
Total expenditures	 94,000	 94,000	 	 17,700
Excess (deficiency) of revenues over expenditures	\$ (72,040)	\$ (72,040)	29,328	7,454
FUND BALANCE Beginning of year			 182,047	174,593
End of year			\$ 211,375	\$ 182,047

Circuit Clerk Operations Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

DEVENIUE	<u>2009</u>	<u>2008</u>
REVENUES Charges for services - operations revenue Interest	\$ 23,6	\$ 22,168 736 400
Total revenues	24,3	22,568
EXPENDITURES		<u> </u>
Excess of revenues over expenditures	24,3	22,568
FUND BALANCE Beginning of year	40,8	310 18,242
Degining of year		10,242
End of year	\$ 65,1	\$ 40,810

Tri-County Development Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance (Deficit)

	<u>2009</u>	<u>2008</u>
REVENUES Loan repayment Interest	\$ 176 18	\$ 537
Total revenues	194	537
EXPENDITURES Debt service - principal	 	13,318
Excess (deficiency) of revenues over expenditures	194	(12,781)
OTHER FINANCING SOURCES Transfer In	 10,829	
Net change in fund balance	11,023	(12,781)
FUND BALANCE (DEFICIT) Beginning of year	 (10,494)	 2,287
End of year	\$ 529	\$ (10,494)

Indemnity Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

DENZENHIEC		<u>2009</u>		<u>2008</u>
REVENUES Fines and forfeitures - indemnity fees Interest	\$	32,920 10,715	\$	79,396 10,999
Total revenues		43,635		90,395
EXPENDITURES General governmental services:				
Contractual services.	_	55,267		23,524
Excess (deficiency) of revenues over expenditures		(11,632)		66,871
OTHER FINANCING USES				
Transfers in Transfers out	_	52,101		(22,536)
Net change in fund balance		40,469		44,335
FUND BALANCE		655 015		(12.400
Beginning of year	_	657,815	_	613,480
End of year	\$	698,284	\$	657,815

Sheriff's Commissary Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

	<u>2009</u>	<u>2008</u>
REVENUES	<u></u>	
Charges for services:		
Fees for phone use	\$ 50,526	\$ 64,452
Commissary sales	97,225	107,923
Total revenues	147,751	172,375
EXPENDITURES Dublic sofety and corrections:		
Public safety and corrections: Supplies purchased for resale	35,056	38,584
Supplies purchased for the benefit of prisoners	124,569	125,759
m - 1	150 (25	164242
Total expenditures	159,625	164,343
Excess (deficiency) of revenues over expenditures	(11,874)	8,032
FUND BALANCE		
Beginning of year	48,546	40,514
End of year	\$ 36,672	\$ 48,546

Working Cash Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

REVENUES Interest		<u>2009</u>	<u>2008</u>		
		6,550	\$	13,374	
EXPENDITURES					
Excess of revenues over expenditures		6,550		13,374	
OTHER FINANCING USES Transfers out		(7,018)		(12,980)	
Net change in fund balance		(468)		394	
FUND BALANCE Beginning of year		451,225		450,831	
End of year	\$	450,757	\$	451,225	

Debt Service Fund

Balance Sheet

November 30, 2009 With Comparative Figures for November 30, 2008

		<u>2009</u>	<u>2008</u>	
Cash	ASSETS	\$ 1,767,610	\$ 1,710,125	
TOTAL ASSETS		\$ 1,767,610	\$ 1,710,125	
LIABILITIE	LIABILITIES AND FUND BALANCE			
Liabilities		\$ -	\$ -	
Fund balance - reserved		1,767,610	1,710,125	
TOTAL LIABILITIES AND FUND BAL	ANCE	\$ 1,767,610	\$ 1,710,125	

Debt Service Fund

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

		2009				
DEVENITIES	Original <u>Budget</u>	Amended Budget	<u>Actual</u>	2008 <u>Actual</u>		
REVENUES Taxes - public safety sales tax Interest	\$ 2,328,770 18,000	\$ 2,328,770 18,000	\$ 2,349,686 5,839	\$ 2,333,445 27,973		
Total revenues	2,346,770	2,346,770	2,355,525	2,361,418		
EXPENDITURES Debt service: Principal Interest	2,334,805	2,334,805	1,950,000 346,540	1,870,000 423,224		
Agent fee Total expenditures	2,334,805	2,334,805	1,500 2,298,040	1,500 2,294,724		
Excess of revenues over expenditures	<u>\$ 11,965</u>	\$ 11,965	57,485	66,694		
FUND BALANCE Beginning of year			1,710,125	1,643,431		
End of year			\$ 1,767,610	\$ 1,710,125		

Internal Service Funds

Combining Statement of Net Assets

November 30, 2009 With Comparative Totals for November 30, 2008

	Tort Judgment	Health Insurance	To	tals
ASSETS	Fund	Fund	2009	<u>2008</u>
CURRENT ASSETS Cash Investments Property taxes receivable Accrued interest receivable Stop loss receivable	\$ 950,154 152,712 891,000 69	\$ 752,479 1,100,000 - 282 4,939	\$ 1,702,633 1,252,712 891,000 351 4,939	\$ 1,993,613 114,265 940,500 56 35,486
TOTAL ASSETS	\$ 1,993,935	<u>\$ 1,857,700</u>	\$ 3,851,635	\$ 3,083,920
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES Accounts payable Claims payable Estimated payable for claims	\$ - 260	\$ 3,535	\$ 3,535 260	\$ 8,404 100,000
and losses Due to other funds Due to others Deferred revenue - property taxes	100,000 - 891,000	292,425 - 19,129 -	292,425 100,000 19,129 891,000	295,078 100,000 19,129 940,500
Total liabilities	991,260	315,089	1,306,349	1,463,111
NET ASSETS	1,002,675	1,542,611	2,545,286	1,620,809
TOTAL LIABILITIES AND NET ASSETS	\$ 1,993,935	\$ 1,857,700	\$ 3,851,635	\$ 3,083,920

Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Net Assets

	Tort Judgment	Tort Health Judgment Insurance		Totals		
	Fund	Fund	2009	<u>2008</u>		
OPERATING REVENUES						
Charges for services	\$ -	\$ 3,284,549	\$ 3,284,549	\$ 3,032,267		
Refunds and recoveries		167,748	167,748	291,373		
Total operating revenues		3,452,297	3,452,297	3,323,640		
OPERATING EXPENSES - GENERAL						
GOVERNMENTAL SERVICES						
Liability claims	121,000	-	121,000	165,474		
Medical claims	-	2,498,473	2,498,473	2,896,874		
Administrative costs	298,246	87,839	386,085	377,675		
Stop loss reinsurance	379,718	335,704	715,422	585,462		
Loss replacement				26,615		
Total operating expenses	798,964	2,922,016	3,720,980	4,052,100		
Operating income (loss)	(798,964)	530,281	(268,683)	(728,460)		
NONOPERATING REVENUES						
Taxes - general property taxes	938,506	_	938,506	996,110		
Interest income	1,436	2,987	4,423	22,404		
Miscellaneous income	231	-	231	13,819		
Total nonoperating revenues	940,173	2,987	943,160	1,032,333		
Income before transfers	141,209	533,268	674,477	303,873		
OTHER FINANCING SOURCES						
Transfer in		250,000	250,000			
Change in net assets	141,209	783,268	924,477	303,873		
NET ASSETS						
Beginning of year	861,466	759,343	1,620,809	1,316,936		
End of year	\$ 1,002,675	\$ 1,542,611	\$ 2,545,286	\$ 1,620,809		

Internal Service Funds

Combining Statement of Cash Flows

	Tort Judgment	Health Insurance	Tot	tals	
	Fund	Fund	2009	2008	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from assessments made to other funds	\$ -	\$ 2,409,546	\$ 2,409,546	\$ 2,212,320	
Cash received from employees and others	-	875,003	875,003	819,947	
Cash received from refunds and recoveries	(220.740)	198,295	198,295	269,551	
Cash paid for claims Cash paid for administrative costs,	(220,740)	(2,501,126)	(2,721,866)	(3,165,639)	
stop loss insurance, and loss replacement	(682,328)	(424,048)	(1,106,376)	(984,883)	
Net cash provided by (used in)					
operating activities	(903,068)	557,670	(345,398)	(848,704)	
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	029.507		029 507	006 110	
Real estate taxes received Transfer in	938,506	250,000	938,506 250,000	996,110	
Miscellaneous income	231	230,000	230,000	13,819	
Net cash provided by noncapital and related financing activities	938,737	250,000	1,188,737	1,009,929	
CASH FLOWS FROM INVESTING					
ACTIVITIES Purchase of investments Interest received on cash and investments	(38,447) 1,423	(1,100,000) 2,705	(1,138,447) 4,128	(3,925) 22,458	
Net cash provided by (used in) investing activities	(37,024)	(1,097,295)	(1,134,319)	18,533	
NET INCREASE (DECREASE) IN CASH	(1,355)	(289,625)	(290,980)	179,758	
CASH Beginning of year	951,509	1,042,104	1,993,613	1,813,855	
End of year	\$ 950,154	\$ 752,479	\$ 1,702,633	\$ 1,993,613	

Internal Service Funds

Combining Statement of Cash Flows

	Tort Judgment				Health Insurance		Totals		
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING		<u>Fund</u>		<u>Fund</u>	2009	2008			
ACTIVITIES Operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	\$	(798,964)	\$	530,281	\$ (268,683)	\$ (728,460)			
Change in assets and liabilities: Stop loss receivable Accounts payable Claims payable Estimated payable for claims		(4,364) (99,740)		30,547 (505)	30,547 (4,869) (99,740)	(21,822) 4,869 (90,000)			
and losses		<u>-</u>		(2,653)	(2,653)	(13,291)			
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$	(903,068)	\$	557,670	\$ (345,398)	\$ (848,704)			

Tort Judgment Fund

Statement of Revenues, Expenses, and Changes in Net Assets

	<u>2009</u>	<u>2008</u>		
OPERATING REVENUES	<u>\$ -</u>	\$ -		
OPERATING EXPENSES - GENERAL				
GOVERNMENTAL SERVICES Liability claims	121,000	165,474		
Administrative costs:				
Workmen's compensation	259,669	211,052		
Unemployment insurance	37,897	74,980		
Outside defense	231	717		
Risk management	449	260		
Total administrative costs	298,246	287,009		
Stop loss reinsurance:				
Property	51,383	45,736		
General liability	260,044	188,611		
Bonds	680	7,932		
Broker/TPA fees	41,625	-		
Physical damage/loss replacement	7,539	-		
Automobile	18,447	19,909		
Total stop loss reinsurance	379,718	262,188		
Loss replacement		26,615		
Total operating expenses	798,964	741,286		
Operating loss	(798,964)	(741,286)		
NONOPERATING REVENUES				
Taxes - general property taxes	938,506	996,110		
Interest income	1,436	4,094		
Miscellaneous income	231	13,819		
	940,173	1,014,023		
Total nonoperating revenues	940,173	1,014,023		
Net income	141,209	272,737		
NET ASSETS				
Beginning of year	861,466	588,729		
End of year	\$ 1,002,675	<u>\$ 861,466</u>		

Health Insurance Fund

Statement of Revenues, Expenses, and Changes in Net Assets

OPERATING REVENUES	<u>2009</u>	<u>2008</u>
Charges for services	\$ 3,284,549	\$ 3,032,267
Refunds and recoveries	167,748	291,373
Total operating revenues	3,452,297	3,323,640
Total operating revenues		3,323,040
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Claims expense	2,498,473	2,896,874
Administrative costs:		
Health and dental administration	59,060	59,398
Employee life insurance	19,341	19,425
Voluntary life insurance	8,867	11,245
Voluntary accidental, death, and dismemberment life insurance	571	598
votationly decidental, death, and distributed from historiance	87,839	90,666
Stop-loss reinsurance:		
Employee	157,250	129,361
Dependent	156,602	169,358
Aggregate	21,852	24,555
	335,704	323,274
Total operating expenses	2,922,016	3,310,814
Operating income	530,281	12,826
NONOPERATING REVENUES		
Interest income	2,987	18,310
Income before transfers	533,268	31,136
OTHER THAN ANGENIA GOVERNO		
OTHER FINANCING SOURCES Transfer In	250,000	_
Change in net assets	783,268	31,136
NET ASSETS		
Beginning of year	759,343	728,207
End of year	\$ 1,542,611	\$ 759,343

Agency Funds

Combining Statement of Assets and Liabilities

	Balance, November 30, <u>2008</u>	Additions	Deductions	Balance, November 30, 2009	
PROPERTY TAX FUND					
Assets: Cash and investments Due from taxing bodies	\$ 255,053 294,230	\$ 167,976,609	\$ 167,797,343 44,588	\$ 434,319 249,642	
	\$ 549,283	\$ 167,976,609	\$ 167,841,931	\$ 683,961	
Liabilities: Tax objections held in escrow Amounts due taxing bodies and others	\$ 183,594 365,689	\$ - 167,976,609	\$ - 167,841,931	\$ 183,594 500,367	
	\$ 549,283	\$ 167,976,609	\$ 167,841,931	\$ 683,961	
ESTATE TAX FUND Assets:					
Cash and investments	\$ 4,367	\$ 407,956	\$ 407,705	\$ 4,618	
Liabilities: Due to State of Illinois	\$ 4,367	<u>\$ 407,956</u>	<u>\$ 407,705</u>	\$ 4,618	
UNCLAIMED FUND					
Assets: Cash and investments	\$ 144,571	\$ 1,003	\$ -	\$ 145,574	
Liabilities: Due to State of Illinois Due to others	\$ 25,067 119,504	\$ - 1,003	\$ <u>-</u>	\$ 25,067 120,507	
	\$ 144,571	\$ 1,003	\$ -	\$ 145,574	
CIRCUIT CLERK/COUNTY CLERK ESCROW FUND Assets:					
Cash and investments	\$ 7,770,996	\$ 10,424,680	\$ 16,649,294	\$ 1,546,382	
Liabilities: Bond, restitution, tax redemption, and other miscellaneous available for distribution	\$ 7.770.00 <i>4</i>	\$ 10.424.690	\$ 16,640,204	\$ 1546202	
ioi distribution	\$ 7,770,996	\$ 10,424,680	\$ 16,649,294	\$ 1,546,382	

Agency Funds

Combining Statement of Assets and Liabilities

INMATE BENEFIT FUND		Balance, November 30, 2008		<u>Additions</u>		<u>Deductions</u>	Balance, November 30, 2009		
Assets:									
Cash and investments	\$	5,054	\$	356,817	\$	356,518	\$	5,353	
Liabilities:	¢.	5.054	¢.	257 017	Φ	257,510	¢.	5 252	
Accounts payable	\$	5,054	\$	356,817	<u>\$</u>	356,518	\$	5,353	
DISTRIBUTIVE FUND Assets:									
Cash and investments	\$	2,965	\$	1,816,363	\$	1,816,340	\$	2,988	
Liabilities:									
Amounts due taxing bodies and others	\$	2,965	\$	1,816,363	\$	1,816,340	\$	2,988	
MISCELLANEOUS TRUSTEE FUND									
Assets: Cash and investments	\$	15,225	\$	48,885	\$	43,792	\$	20,318	
Liabilities	•		•	40.00.	•	12 702	•	20.210	
Amounts due taxing bodies and others	\$	15,225	\$	48,885	\$	43,792	\$	20,318	
GENERAL EDUCATIONAL DEVELOPMENT FUND Assets:									
Cash and investments	\$	9,565	\$	13,951	\$	9,227	\$	14,289	
Liabilities: Amount due Regional Superintendent									
of Schools	\$	9,565	<u>\$</u>	13,951	<u>\$</u>	9,227	<u>\$</u>	14,289	
TEACHERS' INSTITUTE FUND Assets:									
Cash and investments	\$	91,667	\$	69,259	\$	54,351	\$	106,575	
Liabilities: Amount due Regional Superintendent									
of Schools	\$	91,667	\$	69,259	\$	54,351	\$	106,575	

Agency Funds

Combining Statement of Assets and Liabilities

	Balance, November 30, 2008	Additions	Deductions	Balance, November 30, 2009	
TRANSPORTATION TRAINING FUND					
Assets: Cash and investments	\$ 1,016	\$ 3,070	\$ 1,904	\$ 2,182	
Liabilities: Amount due Regional Superintendent of Schools	\$ 1,016	\$ 3,070	\$ 1,904	\$ 2,182	
FILM COOPERATIVE FUND					
Assets: Cash and investments	\$ 28,847	\$ 407	\$ 261	\$ 28,993	
Liabilities: Amount due Regional Superintendent of Schools	\$ 28,847	<u>\$ 407</u>	<u>\$ 261</u>	\$ 28,993	
CONDEMNATION ESCROW FUND					
Assets: Cash and investments	\$ 104,069	\$ 1,686	\$ -	\$ 105,755	
Liabilities: Amounts held pending court disposition	\$ 104,069	\$ 1,686	\$ -	\$ 105,755	
VETERANS' MEMORIAL FUND Assets:					
Cash and investments	\$ 10,633	<u>\$ 115</u>	\$ -	\$ 10,748	
Liabilities:					
Due to others	\$ 10,633	<u>\$ 115</u>	\$ -	\$ 10,748	

Agency Funds

Combining Statement of Assets and Liabilities

TOTAL - ALL AGENCY FUNDS Assets:		Balance, November 30, 2008		<u>Additions</u>		<u>Deductions</u>		Balance, November 30, 2009		
Cash and investments	\$	8,444,028	\$ 181	,120,801	\$ 18	37,136,735	\$	2,428,094		
Due from taxing bodies		294,230				44,588		249,642		
	\$	8,738,258	\$ 181	,120,801	\$ 18	37,181,323	\$	2,677,736		
Liabilities:										
Due to State of Illinois	\$	29,434	\$	407,956	\$	407,705	\$	29,685		
Due to others		130,137		1,118		-		131,255		
Tax objections held in escrow		183,594	4.60	-		-		183,594		
Amounts due taxing bodies and others		383,879	169	,841,857	16	59,702,063		523,673		
Amounts held pending court disposition		104,069		1,686		-		105,755		
Amounts held for prisoners Bond restitution, tax redemption, and miscellaneous available for		5,054		356,817		356,518		5,353		
distribution		7,770,996	10	,424,680	1	6,649,294		1,546,382		
Amount due Regional Superintendent of Schools		131,095		86,687		65,743		152,039		
	\$	8,738,258	\$ 181	,120,801	\$ 18	37,181,323	\$	2,677,736		

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

Balance Sheet and Statement of Net Assets

November 30, 2009

	I	Balance <u>Sheet</u>	<u>A</u>	<u>djustments</u>		atement of Net Assets
ASSETS						
CURRENT ASSETS Cash Accounts receivable Total current assets	\$	455,892 107,905 563,797	\$		\$	455,892 107,905 563,797
NONCURRENT ASSETS Capital assets, net		<u>-</u>		1,310,120	_	1,310,120
TOTAL ASSETS	\$	563,797	\$	1,310,120	\$	1,873,917
LIABILITIES AND FUND BALANCE/NET ASSETS						
CURRENT LIABILITIES Accounts payable Accrued payroll and related costs Total current liabilities	\$	255,008 3,191 258,199	\$	- - -	\$	255,008 3,191 258,199
FUND BALANCE/NET ASSETS Invested in capital assets Unrestricted		305,598		1,310,120		1,310,120 305,598
TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS	\$	305,598 563,797	\$	1,310,120 1,310,120	\$	1,615,718 1,873,917

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

Reconciliation of Balance Sheet to Statement of Net Assets

November 30, 2009

TOTAL FUND BALANCE FOR FUND BALANCE SHEET

\$ 305,598

TOTAL NET ASSETS REPORTED IN THE STATEMENT OF NET ASSETS 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 Accumulated depreciation	2,933,288 (1,623,168)
	1,310,120
TOTAL NET ASSETS	\$ 1,615,718

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

	Statement of Revenues, Expenditures, and Changes in Fund		Statement
REVENUES	Balance	Adjustments	of Activities
Charges for services	\$ 1,206,542	\$ -	\$ 1,206,542
Interest	627	φ - -	627
Miscellaneous	1,892		1,892
Total revenues	1,209,061		1,209,061
EXPENDITURES			
Current	1,099,361	-	1,099,361
Capital outlay	384,457	(384,457)	-
Depreciation		288,994	288,994
Total expenditures	1,483,818	(95,463)	1,388,355
Excess (deficiency) of revenues over expenditures	(274,757)	95,463	(179,294)
FUND BALANCE/NET ASSETS Beginning of period	580,355	1,214,657	1,795,012
End of period	\$ 305,598	\$ 1,310,120	\$ 1,615,718

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, 2009

NET CHANGE IN FUND BALANCE

\$ (274,757)

THE CHANGE IN NET ASSETS 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 are the depreciation expense and capital outlays for the year:

Capital outlay/equipment	384,457
Depreciation expense	(288,994)

TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITY

\$ (179,294)

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

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

	2009				
	Original Budget	Amended Budget	Actual	2008 Actual	
REVENUES					
Charges for services:					
Telephone surcharge	\$ 1,104,500	\$ 1,104,500	\$ 1,206,542	\$ 1,446,835	
Interest	15,000	15,000	627	5,184	
Miscellaneous	5,000	5,000	1,892	17,441	
Total revenues	1,124,500	1,124,500	1,209,061	1,469,460	
EXPENDITURES					
Public safety and corrections:	1.40.000	1.40.000	1.47.506	1.40.006	
Administrator	149,000	149,000	147,526	148,006	
Illinois Municipal Retirement	12,500	12,500	13,902	13,890	
Social security	9,500 250	9,500 250	9,731	9,413 98	
Supplies Gas/oil	2,750	2,750	3,475	2,490	
Insurance	2,730	2,730	5,475	2,490	
Repair and maintenance	251,500	251,500	281,233	316,035	
Administration - other	27,500	27,500	19,616	26,189	
Conferences and seminars	10,000	10,000	11,662	17,863	
Line charges	525,000	525,000	612,216	604,546	
Equipment	134,000	134,000	384,457	21,325	
Total expenditures	1,124,500	1,124,500	1,483,818	1,162,074	
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	\$ -	(274,757)	307,386	
FUND BALANCE Beginning of year			580,355	272,969	
Deginning of year			360,333	212,909	
End of year			\$ 305,598	\$ 580,355	

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

Tax Years 2008, 2007, and 2006

	2008		
ASSESSED VALUATIONS			\$ 2,327,606,373
<u>Fund</u>	Extension	Distribution	Rate
General Illinois Municipal Retirement County Highway County Bridge Federal Aid Matching Tax County Health Social Security Persons With Developmental Disabilities Veterans' Assistance Tort Judgment Extension Education Prior year adjustment	\$ 3,580,325 1,191,036 1,191,036 447,599 709,687 647,075 806,050 512,539 219,260 942,681 154,786		.1538 .0512 .0512 .0192 .0305 .0278 .0346 .0220 .0094 .0405 .0067
	\$10,402,074	\$10,353,524	.4469

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

	2007			2006	
		\$ 2,192,711,771			\$ 2,043,020,526
Extension	Distribution	Rate	Extension	Distribution	<u>Rate</u>
\$ 3,286,879	\$ 3,286,745	.1499	\$ 3,131,950	\$ 3,148,648	.1533
1,073,114	1,073,071	.0489	815,165	819,511	.0399
921,379	921,341	.0420	925,488	930,423	.0453
449,287	449,269	.0205	451,507	453,915	.0221
886,514	886,478	.0404	890,756	895,506	.0436
549,933	549,910	.0251	551,615	585,365	.0270
762,845	762,814	.0348	743,659	747,624	.0364
494,676	494,656	.0226	496,454	499,101	.0243
219,929	219,920	.0100	220,646	221,823	.0108
996,150	996,110	.0454	856,025	860,589	.0419
155,244	128,858	.0071	155,270	155,270	.0076
		<u>.0000</u>	30,645	30,645	<u>.0015</u>
\$ 9,795,950	\$ 9,769,172	.4467	\$ 9,269,180	\$ 9,348,420	.4537