

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

**November 30, 2010**

**TAZEWELL COUNTY, ILLINOIS**

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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, 2010, 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, 2010, 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, 2011 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 45 through 47, the table of the analysis of funding progress related to historical pension and other post-employment benefits information on pages 48 and 49, and note to required supplementary information on page 50 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, 2009, which are not presented with the accompanying financial statements. In our report dated August 31, 2010, 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 2009 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, 2009 taken as a whole.

*Clifton Henderson LLP*

Peoria, Illinois  
August 31, 2011

**TAZEWELL COUNTY, ILLINOIS**

Statement of Net Assets

November 30, 2010

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 21,659,661	\$ 184,780	\$ 21,844,441
Investments	16,769,105	-	16,769,105
Receivables:			
Property tax	10,892,586	-	10,892,586
State of Illinois	6,650,171	-	6,650,171
Other	229,470	81,532	311,002
Notes receivable	91,173	-	91,173
Deposit on equipment purchase	98,459	-	98,459
Prepaid expenses	12,355	-	12,355
Accrued interest receivable	49,710	-	49,710
Inventories	79,916	-	79,916
Total current assets	<u>56,532,606</u>	<u>266,312</u>	<u>56,798,918</u>
<b>NONCURRENT ASSETS</b>			
Notes receivable	519,499	-	519,499
Bond issuance costs, net	61,620	-	61,620
Capital assets, not depreciated	3,912,993	584,439	4,497,432
Capital assets, net	<u>47,533,488</u>	<u>698,612</u>	<u>48,232,100</u>
Total noncurrent assets	<u>52,027,600</u>	<u>1,283,051</u>	<u>53,310,651</u>
<b>TOTAL ASSETS</b>	<u>108,560,206</u>	<u>1,549,363</u>	<u>110,109,569</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	1,669,664	99,648	1,769,312
Accrued payroll and related costs	604,130	3,803	607,933
Claims payable	4,586	-	4,586
Estimated payable for claims and losses	340,112	-	340,112
Due to others	53,973	-	53,973
Deferred revenue - property taxes	10,892,586	-	10,892,586
Deferred revenue - other	48,334	-	48,334
Compensated absences payable	2,928	-	2,928
Debt certificates	249,229	-	249,229
Capital lease obligation	168,973	-	168,973
Total current liabilities	<u>14,034,515</u>	<u>103,451</u>	<u>14,137,966</u>
<b>NONCURRENT LIABILITIES</b>			
Compensated absences payable	559,362	-	559,362
Net post-employment benefit obligation	291,644	-	291,644
Bonds payable	1,917,618	-	1,917,618
Debt certificates, including unamortized premium of \$15,034	1,351,502	-	1,351,502
Capital lease obligation	177,840	-	177,840
Total noncurrent liabilities	<u>4,297,966</u>	<u>-</u>	<u>4,297,966</u>
<b>TOTAL LIABILITIES</b>	<u>18,332,481</u>	<u>103,451</u>	<u>18,435,932</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	47,581,319	1,283,051	48,864,370
Restricted for:			
Sheriff duties	16,847	-	16,847
Court fees	686,759	-	686,759
Debt service	21,106	-	21,106
Retirement benefits	1,575,212	-	1,575,212
Roads and bridges	13,403,672	-	13,403,672
Public health	85,037	-	85,037
Veterans' assistance	175,483	-	175,483
Unrestricted	<u>26,682,290</u>	<u>162,861</u>	<u>26,845,151</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 90,227,725</u>	<u>\$ 1,445,912</u>	<u>\$ 91,673,637</u>

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

**TAZEWELL COUNTY, ILLINOIS**

Statement of Activities

For the Year Ended November 30, 2010

		<b>Program Revenues</b>			<b>Net (Expenses) Revenues and Changes in Net Assets</b>		<b>Total</b>
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants</b>	<b>Capital Grants</b>	<b>Primary Government</b>	<b>Component Unit</b>	<b>Reporting Entity</b>
<b>PRIMARY GOVERNMENT</b>							
Governmental activities:							
Judicial	\$ 8,383,477	\$ 3,089,502	\$ 959,670	\$ -	\$ (4,334,305)	\$ -	\$ (4,334,305)
Public safety and corrections	11,252,140	1,939,755	63,909	-	(9,248,476)	-	(9,248,476)
Community development	198,590	110,113	-	-	(88,477)	-	(88,477)
Highways	9,463,169	1,533,479	6,935	-	(7,922,755)	-	(7,922,755)
Education	113,980	-	-	-	(113,980)	-	(113,980)
Health and welfare	8,298,178	1,927,088	4,634,800	-	(1,736,290)	-	(1,736,290)
General governmental services	5,405,756	1,971,979	61,225	966,738	(2,405,814)	-	(2,405,814)
Interest expense	152,712	-	-	-	(152,712)	-	(152,712)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 43,268,002</b>	<b>\$ 10,571,916</b>	<b>\$ 5,726,539</b>	<b>\$ 966,738</b>	<b>(26,002,809)</b>	<b>-</b>	<b>(26,002,809)</b>
<b>COMPONENT UNIT</b>							
Emergency Telephone System Board	\$ 1,262,819	\$ 1,085,553	\$ -	\$ -	-	(177,266)	(177,266)
<b>GENERAL REVENUES</b>							
General property tax					10,453,596	-	10,453,596
Sales tax					10,189,163	-	10,189,163
Motor fuel tax					4,012,112	-	4,012,112
State income tax					1,975,235	-	1,975,235
Personal property replacement tax					1,375,510	-	1,375,510
Other taxes					367,825	-	367,825
Unrestricted interest earnings					446,921	2,309	449,230
Gain on sale of capital assets					26,550	-	26,550
Miscellaneous					414,434	5,151	419,585
Total general revenues					<b>29,261,346</b>	<b>7,460</b>	<b>29,268,806</b>
Change in net assets					3,258,537	(169,806)	3,088,731
<b>NET ASSETS</b>							
Beginning of year					<b>86,969,188</b>	<b>1,615,718</b>	<b>88,584,906</b>
End of year					<b>\$ 90,227,725</b>	<b>\$ 1,445,912</b>	<b>\$ 91,673,637</b>

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



**TAZEWELL COUNTY, ILLINOIS**

Balance Sheet

Governmental Funds

November 30, 2010

	<b><u>General Fund</u></b>	<b><u>Illinois Municipal Retirement Fund</u></b>
<b>ASSETS</b>		
Cash	\$ 3,133,955	\$ 904,301
Investments	8,289,828	-
Receivables:		
Property tax receivable	4,126,486	1,534,500
State of Illinois	5,167,737	-
Other	-	-
Notes receivable	-	-
Deposit on equipment purchase	98,459	-
Prepaid expenses	4,497	-
Accrued interest receivable	8,594	-
Inventory, at cost	54,730	-
Due from other funds	328,282	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 21,212,568</u></b>	<b><u>\$ 2,438,801</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 559,948	\$ -
Accrued payroll and related costs	416,557	-
Due to other funds	588,651	126,512
Due to others - deferred prosecution	34,844	-
Deferred revenue - property taxes	4,126,486	1,534,500
Deferred revenue - other	-	-
Total liabilities	<hr/> <u>5,726,486</u>	<hr/> <u>1,661,012</u>
<b>FUND BALANCES</b>		
Reserved for:		
Sheriff duties	16,847	-
Court fees	686,759	-
Debt service	-	-
Inventory and prepaid items	157,686	-
Unreserved:		
Designated	285,427	-
Undesignated, reported in:		
General Fund	14,339,363	-
Special Revenue Funds	-	777,789
Total fund balances	<hr/> <u>15,486,082</u>	<hr/> <u>777,789</u>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 21,212,568</u></b>	<b><u>\$ 2,438,801</u></b>

<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,188,855	\$ 2,038,591	\$ 1,527,299	\$ 21,106	\$ 9,602,564	\$ 18,416,671
-	4,870,634	1,107,973	-	2,383,626	16,652,061
1,232,550	-	645,526	-	2,512,024	10,051,086
-	195,093	1,059,931	-	227,410	6,650,171
38,772	76,298	-	-	76,935	192,005
-	-	-	-	91,173	91,173
-	-	-	-	-	98,459
-	-	7,858	-	-	12,355
-	18,521	10,480	-	11,197	48,792
-	-	-	-	25,186	79,916
-	-	28,449	-	33,781	390,512
<u>\$ 2,460,177</u>	<u>\$ 7,199,137</u>	<u>\$ 4,387,516</u>	<u>\$ 21,106</u>	<u>\$ 14,963,896</u>	<u>\$ 52,683,201</u>
\$ 57,216	\$ 482,416	\$ 107,910	\$ -	\$ 458,639	\$ 1,666,129
25,189	3,368	92,446	-	66,570	604,130
16,060	-	14,749	-	181,915	927,887
-	-	-	-	-	34,844
1,232,550	-	645,526	-	2,512,024	10,051,086
-	-	41,753	-	6,581	48,334
<u>1,331,015</u>	<u>485,784</u>	<u>902,384</u>	<u>-</u>	<u>3,225,729</u>	<u>13,332,410</u>
-	-	-	-	-	16,847
-	-	-	-	-	686,759
-	-	-	21,106	-	21,106
-	-	7,858	-	25,186	190,730
-	150,007	-	-	91,175	526,609
-	-	-	-	-	14,339,363
<u>1,129,162</u>	<u>6,563,346</u>	<u>3,477,274</u>	<u>-</u>	<u>11,621,806</u>	<u>23,569,377</u>
<u>1,129,162</u>	<u>6,713,353</u>	<u>3,485,132</u>	<u>21,106</u>	<u>11,738,167</u>	<u>39,350,791</u>
<u>\$ 2,460,177</u>	<u>\$ 7,199,137</u>	<u>\$ 4,387,516</u>	<u>\$ 21,106</u>	<u>\$ 14,963,896</u>	<u>\$ 52,683,201</u>

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

**TAZEWELL COUNTY, ILLINOIS**

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

November 30, 2010

Total fund balances - governmental funds		\$ 39,350,791
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	\$ 93,964,196	
Accumulated depreciation	<u>42,517,715</u>	51,446,481
Long-term receivable is not available to pay for current period expenditures and therefore was not reported as an asset in the governmental funds.		519,499
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.		61,620
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.		(15,034)
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.		3,568,430
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, 2010 consist of:		
Compensated absences	562,290	
Net post-employment benefit obligation	291,644	
Bonds payable	1,970,000	
Deferred amount on refunding	(52,381)	
Debt certificates	1,585,697	
Capital lease obligation	<u>346,813</u>	<u>(4,704,062)</u>
<b>TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 90,227,725</u></b>

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

**TAZEWELL COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended November 30, 2010

	<b>General Fund</b>	<b>Illinois Municipal Retirement Fund</b>
<b>REVENUES</b>		
General property taxes	\$ 3,987,492	\$ 1,345,324
Sales tax/retailers' occupation tax	6,337,959	924,369
Intergovernmental	4,551,192	130,206
Loan repayment	-	-
Licenses and permits	661,245	-
Charges for services	4,646,682	-
Fines and forfeitures	737,003	-
Interest	154,405	-
Miscellaneous	418,872	-
Total revenues	<u>21,494,850</u>	<u>2,399,899</u>
<b>EXPENDITURES</b>		
Current:		
Judicial	5,950,579	-
Public safety and corrections	8,254,058	-
Community development	157,101	-
Highways	-	-
Education	88,559	-
Health and welfare	-	-
General governmental services	6,129,592	-
Retirement	-	2,195,645
Capital outlay	605,640	-
Debt service:		
Principal	27,495	-
Interest and fees	4,921	-
Bond issue costs	-	-
Total expenditures	<u>21,217,945</u>	<u>2,195,645</u>
Excess (deficiency) of revenues over expenditures	<u>276,905</u>	<u>204,254</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of capital assets	26,550	-
Refunding bonds issued	-	-
Payment to refunding bond escrow agent	-	-
Transfers in	82,965	-
Transfers out	(21,633)	-
Total other financing sources (uses)	<u>87,882</u>	<u>-</u>
Net change in fund balances	364,787	204,254
<b>FUND BALANCE</b>		
Beginning of year	<u>15,121,295</u>	<u>573,535</u>
End of year	<u>\$ 15,486,082</u>	<u>\$ 777,789</u>

<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 970,757	\$ -	\$ 649,560	\$ -	\$ 2,603,434	\$ 9,556,567
-	-	-	2,446,105	480,730	10,189,163
196,560	2,973,548	4,077,571	-	2,074,882	14,003,959
-	-	-	-	108,033	108,033
-	-	-	-	-	661,245
105,287	170,776	579,797	-	3,191,334	8,693,876
-	-	-	-	76,821	813,824
9,210	91,662	32,543	1,868	132,733	422,421
20,097	-	70,502	-	261,369	770,840
<u>1,301,911</u>	<u>3,235,986</u>	<u>5,409,973</u>	<u>2,447,973</u>	<u>8,929,336</u>	<u>45,219,928</u>
-	-	-	-	652,666	6,603,245
-	-	-	-	154,112	8,408,170
-	-	-	-	255,000	412,101
1,458,960	3,418,301	-	-	1,864,358	6,741,619
-	-	-	-	-	88,559
-	-	5,026,584	-	2,307,383	7,333,967
-	-	-	-	348,211	6,477,803
-	-	-	-	1,314,351	3,509,996
168,029	66,780	-	-	2,523,224	3,363,673
27,932	-	13,543	3,995,000	-	4,063,970
10,195	-	16,488	203,593	-	235,197
-	-	-	55,917	-	55,917
<u>1,665,116</u>	<u>3,485,081</u>	<u>5,056,615</u>	<u>4,254,510</u>	<u>9,419,305</u>	<u>47,294,217</u>
<u>(363,205)</u>	<u>(249,095)</u>	<u>353,358</u>	<u>(1,806,537)</u>	<u>(489,969)</u>	<u>(2,074,289)</u>
-	-	-	-	-	26,550
-	-	-	3,945,000	-	3,945,000
-	-	-	(3,884,967)	-	(3,884,967)
840,450	-	-	-	21,633	945,048
-	-	-	-	(923,415)	(945,048)
<u>840,450</u>	<u>-</u>	<u>-</u>	<u>60,033</u>	<u>(901,782)</u>	<u>86,583</u>
477,245	(249,095)	353,358	(1,746,504)	(1,391,751)	(1,987,706)
<u>651,917</u>	<u>6,962,448</u>	<u>3,131,774</u>	<u>1,767,610</u>	<u>13,129,918</u>	<u>41,338,497</u>
<u>\$ 1,129,162</u>	<u>\$ 6,713,353</u>	<u>\$ 3,485,132</u>	<u>\$ 21,106</u>	<u>\$ 11,738,167</u>	<u>\$ 39,350,791</u>

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

**TAZEWELL COUNTY, ILLINOIS**

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

Year Ended November 30, 2010

Total net change in fund balances - governmental funds		\$ (1,987,706)
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	\$ 3,363,673	
Depreciation expense	<u>(3,512,710)</u>	(149,037)
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to increase net assets.		
Capital grant		420,000
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.		2,289
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.		
Bonds payable		(3,945,000)
Payment to refunding bond escrow agent is an other financing use in the governmental funds, but reduces long-term liabilities in the statement of net assets.		3,884,967
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	3,770,000	
Debt certificates	238,544	
Capital lease obligation	<u>55,447</u>	4,063,991
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.		(98,423)
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.		82,485
The increase in other post-employment benefit obligation resulting from contributions being less than the annual required contribution is not a financial use and is not reported in the funds		(187,782)
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	(108,033)	
Disbursement of loans	255,000	
Write-offs and adjustments of loan principal	<u>2,642</u>	149,609
The net change in net assets of the internal service fund is reported with governmental activities.		<u>1,023,144</u>
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 3,258,537</u></b>

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

**TAZEWELL COUNTY, ILLINOIS**

**Proprietary Fund - Internal Service Funds**

Statement of Net Assets

November 30, 2010

**ASSETS**

Cash	\$ 3,242,990
Investments	117,044
Property taxes receivable	841,500
Stop loss receivable	37,465
Accrued interest receivable	918
Due from other funds	<u>537,375</u>
	<u>4,777,292</u>

**LIABILITIES**

Accounts payable	3,535
Claims payable	4,586
Estimated payable for claims and losses	340,112
Due to others	19,129
Deferred revenue - property taxes	<u>841,500</u>
	<u>1,208,862</u>

**NET ASSETS - UNRESTRICTED**

**\$ 3,568,430**

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

**TAZEWELL COUNTY, ILLINOIS**

Proprietary Fund - Internal Service Funds

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

November 30, 2010

**OPERATING REVENUES**

Charges for services	\$ 3,554,717
Refunds and recoveries	<u>42,069</u>
Total operating revenues	<u>3,596,786</u>

**OPERATING EXPENSES**

Medical claims	2,523,585
Administrative costs	498,987
Stop loss reinsurance	<u>474,433</u>
Total operating expenses	<u>3,497,005</u>
Operating income	<u>99,781</u>

**NONOPERATING REVENUES**

Taxes - general property taxes	897,029
Interest income	21,858
Miscellaneous income	<u>4,476</u>
Total nonoperating revenues	<u>923,363</u>

Change in net assets 1,023,144

**NET ASSETS**

Beginning of year	<u>2,545,286</u>
End of year	<u><u>\$ 3,568,430</u></u>

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



**TAZEWELL COUNTY, ILLINOIS**

Proprietary Fund - Internal Service Funds

Statement of Cash Flows

Year Ended November 30, 2010

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from assessments made to other funds	\$ 2,075,413
Cash received from employees and others	941,929
Cash received from refunds and recoveries	9,543
Cash paid for claims	(2,475,898)
Cash paid for administrative costs and stop loss insurance	(1,069,094)
Net cash used in operating activities	<u>(518,107)</u>

**CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES**

Real estate taxes received	897,029
Miscellaneous income	4,476
Net cash provided by noncapital and related financing activities	<u>901,505</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Sale of investments	1,135,668
Interest received on cash and investments	21,291
Net cash provided by investing activities	<u>1,156,959</u>

**NET INCREASE IN CASH**

1,540,357

**CASH**

Beginning of year	<u>1,702,633</u>
End of year	<u>\$ 3,242,990</u>

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

Operating loss	\$ 99,781
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Stop loss receivable	(32,526)
Due from other funds	(537,375)
Accounts payable	4,326
Estimated payable for claims and losses	47,687
Due to other funds	<u>(100,000)</u>

**NET CASH USED IN OPERATING ACTIVITIES**

\$ (518,107)

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

**TAZEWELL COUNTY, ILLINOIS**

Fiduciary Funds - Agency Fund

Statement of Fiduciary Net Assets

November 30, 2010

**ASSETS**

Cash and investments	\$ 2,893,443
Due from taxing bodies	<u>249,642</u>

**TOTAL ASSETS**

\$ 3,143,085

**LIABILITIES**

Due to State of Illinois	\$ 29,877
Due to others	134,311
Tax objections held in escrow	183,594
Amounts due taxing bodies and others	525,181
Amounts held pending court disposition	108,755
Amounts held for prisoners	7,459
Bond, restitution, tax redemption, and other miscellaneous available for distribution	1,997,961
Amount due Regional Superintendent of Schools	<u>155,947</u>

**TOTAL LIABILITIES**

\$ 3,143,085

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

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

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

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

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

#### **Financial Reporting Entity**

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

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

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

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

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

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

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

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

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

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

###### Other Related Organizations

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

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

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

#### **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.

# TAZEWELL COUNTY, ILLINOIS

## Notes to Basic Financial Statements

November 30, 2010

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

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

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

Agency funds have no measurement focus.

The County reports the following major governmental funds:

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

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

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

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

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

Debt Service Fund - 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.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

#### **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 type which is combined as nonmajor funds is as follows:

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

Additionally, the County reports the following fund types:

Internal Service Funds - 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.

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

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.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

#### **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.



**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

**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:

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

**Compensated Absences Payable**

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

**Long-term Liabilities**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net 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.

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

#### **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, 2010, there were no investments that were cash equivalents.

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

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets 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.

# TAZEWELL COUNTY, ILLINOIS

## Notes to Basic Financial Statements

November 30, 2010

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

#### **Budgetary Data**

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

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

#### **Common Cash Account**

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

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

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

## **TAZEWELL COUNTY, ILLINOIS**

### **Notes to Basic Financial Statements**

November 30, 2010

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

##### **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.

#### **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, 2010, \$829,711 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, 2010 was \$37,173,848.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

**Custodial Credit Risk - Deposits (Continued)**

As of November 30, 2010, the County's investments included the following:

	<u>Fair Value*</u>	<u>Maturities (In Years) Less Than One</u>	<u>Carrying Amount</u>
Sweep accounts	\$ 2,819,844	\$ 2,819,844	\$ 2,819,844
Illinois Funds	<u>39,796</u>	<u>39,796</u>	<u>39,796</u>
	<u>\$ 2,859,640</u>	<u>\$ 2,859,640</u>	<u>\$ 2,859,640</u>

\* Equivalent to deposit balance

**Custodial Credit Risk - Investments**

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

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

**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.

## **TAZEWELL COUNTY, ILLINOIS**

### **Notes to Basic Financial Statements**

November 30, 2010

#### **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, 2010, the County's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

##### **Other Information**

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

#### **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.

# TAZEWELL COUNTY, ILLINOIS

## Notes to Basic Financial Statements

November 30, 2010

### NOTE 3 - PROPERTY TAXES (CONTINUED)

Property taxes levied in 2009 are reflected as revenues in fiscal year 2010. 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 2010 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 2011.

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, 2010 for the County's major funds and nonmajor funds are as follows:

	<u>General</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Nonmajor Funds</u>
State of Illinois:				
Sales tax	\$ 2,554,429	\$ -	\$ -	\$ -
Income tax	896,664	-	-	-
Replacement tax	256,082	-	-	-
Use taxes	89,621	-	-	-
Motor fuel tax	-	195,093	-	92,412
Reimbursements	403,237	-	-	-
Grants	389,694	-	-	134,998
Department of Public Health and Department of Human Services	-	-	1,059,931	-
Other	<u>578,010</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 5,167,737</u>	<u>\$ 195,093</u>	<u>\$ 1,059,931</u>	<u>\$ 227,410</u>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

**NOTE 4 - RECEIVABLES (CONTINUED)**

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>Nonmajor Funds</u>
Other:			
Tipping fees	\$ -	\$ -	\$ 65,666
Miscellaneous other	<u>38,772</u>	<u>76,298</u>	<u>11,269</u>
	<u>\$ 38,772</u>	<u>\$ 76,298</u>	<u>\$ 76,935</u>

**NOTE 5 - NOTES RECEIVABLE**

**Economic Development Grant Fund**

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

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

**Summary of Notes Receivable**

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

<u>Due in Year Ending November 30,</u>	<u>Economic Development Grant</u>
2011	\$ 91,173
2012	75,238
2013	74,521
2014	77,902
2015	58,438
2016 and thereafter	<u>233,400</u>
	<u>\$ 610,672</u>



**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2010 was as follows:

**Primary Government**

	<b>Balance at November 30, 2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>Transfers</b>	<b>Balance at November 30, 2010</b>
Not depreciated:					
Land	\$ 2,439,814	\$ -	\$ -	\$ -	\$ 2,439,814
Construction in progress	195,241	1,310,869	-	(32,931)	1,473,179
Depreciated:					
Buildings and improvements	27,272,670	115,303	-	-	27,387,973
Land improvements	1,359,196	8,195	-	-	1,367,391
Equipment	8,369,988	430,836	89,627	-	8,711,197
Infrastructure	<u>50,613,361</u>	<u>1,938,350</u>	<u>-</u>	<u>32,931</u>	<u>52,584,642</u>
Total capital assets	<u>90,250,270</u>	<u>3,803,553</u>	<u>89,627</u>	<u>-</u>	<u>93,964,196</u>
Less accumulated depreciation for:					
Buildings and improvements	5,956,261	520,376	-	-	6,476,637
Land improvements	763,621	51,051	-	-	814,672
Equipment	4,658,693	852,378	69,747	-	5,441,324
Infrastructure	<u>27,696,177</u>	<u>2,088,905</u>	<u>-</u>	<u>-</u>	<u>29,785,082</u>
Total accumulated depreciation	<u>39,074,752</u>	<u>3,512,710</u>	<u>69,747</u>	<u>-</u>	<u>42,517,715</u>
<b>Governmental capital assets, net</b>	<u>\$ 51,175,518</u>	<u>\$ 290,843</u>	<u>\$ 19,880</u>	<u>\$ -</u>	<u>\$ 51,446,481</u>

Construction in progress consists primarily of highway projects in progress, as well, to a lesser extent, a boiler project.

Depreciation expense was charged to functions/programs as follows:

Judicial	\$ 24,747
Public safety and corrections	571,251
Highways	2,423,421
Health and welfare	190,686
General governmental services	<u>302,605</u>
<b>Total depreciation expense</b>	<u>\$ 3,512,710</u>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

**Discretely Presented Component Unit**

	<b>Balance at November 30, 2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at November 30, 2010</b>
ETSB:				
Construction in progress	\$ 370,517	\$ 213,922	\$ -	\$ 584,439
Equipment	<u>2,562,771</u>	<u>23,833</u>	<u>-</u>	<u>2,586,604</u>
Total capital assets	2,933,288	237,755	-	3,171,043
Less accumulated depreciation:				
Equipment	<u>1,623,168</u>	<u>264,824</u>	<u>-</u>	<u>1,887,992</u>
<b>Component unit capital assets, net</b>	<u>\$ 1,310,120</u>	<u>\$ (27,069)</u>	<u>\$ -</u>	<u>\$ 1,283,051</u>

Construction in progress for discretely presented component unit consisted primarily of software being implemented.

**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, 2010:

	<b>Balance November 30, 2009</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance November 30, 2010</b>	<b>Current Portion</b>	<b>Long-Term Portion</b>
General obligation bonds	\$ 5,630,000	\$3,945,000	\$ 7,605,000	\$ 1,970,000	\$ -	\$ 1,970,000
Deferred amount on refunding	<u>-</u>	<u>(85,122)</u>	<u>(32,740)</u>	<u>(52,382)</u>	<u>-</u>	<u>(52,382)</u>
Net general obligation bonds	5,630,000	3,859,878	7,572,260	1,917,618	-	1,917,618
General obligation debt certificates	1,824,241	-	238,544	1,585,697	249,229	1,336,468
Capital leases	<u>402,260</u>	<u>-</u>	<u>55,447</u>	<u>346,813</u>	<u>168,973</u>	<u>177,840</u>
	<u>\$ 7,856,501</u>	<u>\$3,859,878</u>	<u>\$ 7,866,251</u>	<u>\$ 3,850,128</u>	<u>\$ 418,202</u>	<u>\$ 3,431,926</u>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

General obligation debt at November 30, 2010 are comprised of the following original issues:

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.	\$ 1,260,000
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.	325,697
General obligation refunding bonds (public safety sales tax alternate revenue source), Series 2010, dated April 15, 2010, principal due annually each December 1 through 2011, with interest rates varying between 0.73 to 1.17 percent. Original issue of \$3,945,000.	<u>1,970,000</u>
	<u>\$ 3,555,697</u>

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 and 2010 general obligation bonds are made from the Debt Service Fund. Debt service payments on the Series 2006 debt certificates are made from the County Health Fund.

Current Refunding

The County issued \$3,945,000 General Obligation Refunding Bonds (alternate revenue source), Series 2010 for a current refunding of the remaining outstanding General Obligation Bonds (public safety sales tax alternate revenue source), Series 2001A and 2001B. The refunding was undertaken to reduce total futures debt service payments. The reacquisition price exceeded the net carrying amount of the old debt by \$85,122. This amount is being netted against the new debt and amortized over the new debt's life, which is the same as the refunded debt. This resulted in an economic gain of \$88,113, and a reduction in future debt service payments of \$83,998.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

The annual requirements to amortize debt outstanding at November 30, 2010 are as follows:

<u>Year Ending November 30,</u>	<u>General Obligation Debt Certificates - Series 2005</u>	<u>General Obligation Debt Certificates - Series 2006</u>	<u>General Obligation Bonds - Series 2010</u>	<u>Total Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2011	\$ -	\$ 14,229	\$ -	\$ 14,229	\$ 15,802	\$ 30,031
2012	235,000	14,949	1,970,000	2,219,949	50,728	2,270,677
2013	240,000	15,706	-	255,706	70,215	325,921
2014	250,000	16,502	-	266,502	48,918	315,420
2015	265,000	17,337	-	282,337	37,669	320,006
2016 - 2020	270,000	100,779	-	370,779	69,198	439,977
2021 - 2025	-	129,015	-	129,015	21,141	150,156
2026	-	17,180	-	17,180	284	17,464
	<u>\$1,260,000</u>	<u>\$ 325,697</u>	<u>\$1,970,000</u>	<u>\$ 3,555,697</u>	<u>\$ 313,955</u>	<u>\$ 3,869,652</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:

	<b><u>Governmental Activities</u></b>
Machinery and equipment	\$ 457,266
Less accumulated depreciation	<u>212,844</u>
<b>Total</b>	<b><u>\$ 244,422</u></b>

Depreciation expense for these assets acquired through capital lease totaled \$97,593.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

**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, 2010 was as follows:

	<b><u>Governmental Activities</u></b>
Year ending November 30:	
2011	\$ 177,332
2012	131,127
2013	32,417
2014	<u>18,910</u>
Total minimum lease payments	359,786
Less amount representing interest	<u>12,973</u>
<b>Present value of minimum lease payments</b>	<b><u>\$ 346,813</u></b>

**Compensated Absences**

Activity for compensated absences for the governmental activities for the year ended November 30, 2010 was as follows:

<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Ending Balance</u></b>	<b><u>Due Within One Year</u></b>
<u>\$463,867</u>	<u>\$ 1,037,527</u>	<u>\$ 939,104</u>	<u>\$ 562,290</u>	<u>\$ 2,928</u>

**NOTE 8 - LEGAL DEBT MARGIN**

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2010, using the 2009 assessed valuation, the statutory limit for the County was \$68,495,590, providing a debt margin of \$64,593,080.

**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.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

The following balances as of November 30, 2010 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 16,060
	County Health	14,749
	Illinois Municipal Retirement	126,512
	Nonmajor governmental funds	170,961
County Health	General	17,495
	Nonmajor governmental funds	10,954
Nonmajor governmental	General	33,781
Internal Service	General	<u>537,375</u>
		<u>\$ 927,887</u>

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

Interfund transfers:

<u>Transfers out:</u>	<u>Transfer in:</u>			<u>Total</u>
	<u>General Fund</u>	<u>County Highway</u>	<u>Nonmajor Governmental</u>	
General Fund	\$ -	\$ -	\$ 21,633	\$ 21,633
Nonmajor governmental funds	<u>82,965</u>	<u>840,450</u>	<u>          </u>	<u>923,415</u>
	<u>\$ 82,965</u>	<u>\$ 840,450</u>	<u>\$ 21,633</u>	<u>\$ 945,048</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 transfers in to the County Highway Fund from the Nonmajor Governmental Funds is to close out the Township Engineering Fund and for planned transfers from other highway related funds.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

**NOTE 10 - OTHER REQUIRED DISCLOSURES**

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

<u>Fund</u>	<u>Expenditures</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Excess Actual Over Amended Budget</u>
Township Motor Fuel Fund	\$ 1,300,000	\$ 1,419,786	\$ 119,786
Economic Development Grant Fund	150,000	255,000	105,000
Police Vehicle & Equipment Fund	35,000	41,169	6,169
Children's Advocacy Center Fund	222,600	234,957	12,357
Debt Service Fund	2,324,940	4,254,510	1,929,570

(b) There are no funds with deficit fund balances or deficit net asset balances of individual funds.

**NOTE 11 - PENSION PLAN**

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

*Funding Policy.* As set by statute, the County's Regular and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50 and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2010 for Regular and Sheriff's Law Enforcement Personnel was 11.89 and 18.11 percent, respectively, of annual covered payroll. The County's annual required contribution rate for calendar year 2010 for Regular and Sheriff's Law Enforcement Personnel was 13.50 and 22.02 percent, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

*Annual Pension Cost.* For calendar year ending 2010, the County's actual contributions for Regular and Sheriff's Law Enforcement Personnel were \$1,814,829 and \$528,042, respectively. The required contribution for the Regular and Sheriff's Law Enforcement Personnel plans of \$2,060,572 and \$642,048, respectively, was equal to the County's required and actual contributions.

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

<b><u>Actuarial Valuation Date</u></b>	<b><u>Annual Pension Cost (APC)</u></b>	<b><u>Percentage of APC Contributed</u></b>	<b><u>Net Pension Obligation</u></b>
December 31, 2010	\$ 2,060,572	88%	\$0
December 31, 2009	1,611,837	100	0
December 31, 2008	1,627,229	100	0

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

<b><u>Actuarial Valuation Date</u></b>	<b><u>Annual Pension Cost (APC)</u></b>	<b><u>Percentage of APC Contributed</u></b>	<b><u>Net Pension Obligation</u></b>
December 31, 2010	\$ 642,048	82%	\$0
December 31, 2009	439,414	100	0
December 31, 2008	442,477	100	0

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's Regular and Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.



## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

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

*Funded Status and Funding Progress.* As of December 31, 2010, the most recent actuarial valuation date, the Regular and Sheriff's Law Enforcement Personnel plans were 68.18 and 62.53 percent, respectively, funded. The actuarial accrued liability for benefits was \$34,893,005 and \$13,531,859, respectively, and the actuarial value of assets was \$23,790,128 and \$8,461,894, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$11,102,877 and \$5,069,965, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$15,263,495 and \$2,915,748, respectively, and the ratio of the UAAL to the covered payroll was 73 and 174 percent, respectively.

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

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

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

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

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

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

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

**c. Membership**

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

At November 30, 2010, 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>
<b>Total</b>	<u><u>413</u></u>
<b>Participating employers</b>	<u><u>1</u></u>

**d. Funding Policy**

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

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

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

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

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

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

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

The annual OPEB cost is the cost of the postemployment health care benefits each fiscal year. If there is no net OPEB obligation, then the annual OPEB cost is equal to the ARC. However, if there is a net OPEB obligation, the annual OPEB cost reflects adjustment for interest and amortization of any unfunded actuarial liabilities over a period not to exceed 30 years on the net OPEB obligation. The following table shows the components of the County's OPEB cost for the year ended November 30, 2010:

Annual required contribution	\$ 100,110
Interest on net OPEB obligation	9,771
Amortization	<u>95,301</u>
Annual OPEB cost	205,182
Contributions made	<u>17,400</u>
Increase in net OPEB obligation	187,782
Net OPEB obligation, beginning of year	<u>103,862</u>
<b>Net OPEB obligation, end of year</b>	<b><u>\$ 291,644</u></b>

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

Funded Status and Funding Progress. The funded status of the plan as of November 30, 2010, 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

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

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

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

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.

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

The unfunded actuarial accrued liability is amortized as a level percentage of pay, open over thirty years, resulting in an amortization of \$95,301 for the twelve month period.

In the December 1, 2010 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of December 1, 2010 is 5.00 percent. The discount rate is determined by the plan sponsor based on the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits.

Trend Rate for Health Claims. The trend rate for health claims is 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.

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

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

## TAZEWELL COUNTY, ILLINOIS

### Notes to Basic Financial Statements

November 30, 2010

#### 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, 2010, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$340,112. 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 \$2,473,715 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 \$1,248,871 for the Tort Judgment Fund and \$2,319,559 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 2010 and 2009 were:

	<b><u>Tort Judgment Fund</u></b>	<b><u>Health Insurance Fund</u></b>	<b><u>Total</u></b>
Balance, November 30, 2008	\$ 100,000	\$ 295,078	\$ 395,078
Claims incurred	-	2,498,473	2,498,473
Claims paid	<u>(99,740)</u>	<u>(2,501,126)</u>	<u>(2,600,866)</u>
Balance, November 30, 2009	260	292,425	292,685
Claims incurred	4,326	2,523,585	2,527,911
Claims paid	<u>-</u>	<u>(2,475,898)</u>	<u>(2,475,898)</u>
<b>Balance, November 30, 2010</b>	<b><u>\$ 4,586</u></b>	<b><u>\$ 340,112</u></b>	<b><u>\$ 344,698</u></b>

**TAZEWELL COUNTY, ILLINOIS**

Notes to Basic Financial Statements

November 30, 2010

**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 County entered into a two-year police motorcycle vehicle contract on August 4, 2010. Monthly lease payments commenced on November 23, 2010.

The County entered into a four-year lease agreement for property tax software. Monthly lease payments commenced on September 1, 2010.

The County entered into a five-year contract for Special Circuit PRI and trucking services. Monthly lease payments commenced on December 1, 2009.

The County entered into a five-year contract for Centrex services. Monthly lease payments commenced on December 1, 2009.

The County entered into an eighteen-month contract for Janitorial Services. Monthly lease payments commenced on January 3, 2010.

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

Year ending November 30:	
2011	\$ 213,387
2012	133,937
2013	114,187
2014	<u>27,153</u>
	<u>\$ 488,664</u>

The County entered into a contract for a boiler replacement system for the McKenzie Building. The contract total was \$385,400, with a remaining commitment of \$126,038 at November 30, 2010.

## **TAZEWELL COUNTY, ILLINOIS**

### **Notes to Basic Financial Statements**

November 30, 2010

#### **NOTE 14 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

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.

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

**REQUIRED SUPPLEMENTARY INFORMATION**



**TAZEWELL COUNTY, ILLINOIS**

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

Major Funds

Year Ended November 30, 2010

	<b>General Fund</b>		
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
General property taxes	\$ 4,013,776	\$ 4,013,776	\$ 3,987,492
Sales tax	5,988,812	5,988,812	6,337,959
Illinois State income tax	2,328,000	2,328,000	1,975,235
Personal property replacement tax	500,000	500,000	739,474
Other State taxes	354,950	354,950	367,825
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	916,197	916,197	921,920
Governmental grants	558,400	558,400	546,738
Licenses and permits	509,620	509,620	661,245
Charges for services	4,352,670	4,352,670	4,646,682
Fines and forfeitures	900,000	900,000	737,003
Interest	138,100	138,100	154,405
Miscellaneous	316,450	316,450	418,872
	<u>20,876,975</u>	<u>20,876,975</u>	<u>21,494,850</u>
Total revenues			
<b>EXPENDITURES</b>			
Judicial	6,349,447	6,335,263	5,957,360
Public safety and corrections	8,254,620	8,659,819	8,426,252
Community development	161,515	163,081	157,101
Highways	-	-	-
Education	98,061	98,061	88,559
Health and welfare	-	-	-
General governmental services	7,708,710	7,316,129	6,556,257
Retirement	-	-	-
Debt service	-	-	32,416
	<u>22,572,353</u>	<u>22,572,353</u>	<u>21,217,945</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(1,695,378)</u>	<u>(1,695,378)</u>	<u>276,905</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	300,000	300,000	26,550
Transfers in	-	-	82,965
Transfers out	-	-	(21,633)
	<u>300,000</u>	<u>300,000</u>	<u>87,882</u>
Total other financing sources (uses)			
Net change in fund balances	<u>\$ (1,395,378)</u>	<u>\$ (1,395,378)</u>	<u>364,787</u>
<b>FUND BALANCE</b>			
Beginning of year			<u>15,121,295</u>
End of year			<u>\$ 15,486,082</u>

<u>Illinois Municipal Retirement Fund</u>			<u>County Highway Fund</u>		
<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
\$ 1,350,000	\$ 1,350,000	\$ 1,345,324	\$ 975,000	\$ 975,000	\$ 970,757
800,000	800,000	924,369	-	-	-
-	-	-	-	-	-
163,048	163,048	130,206	170,669	170,669	196,560
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20,000	20,000	105,287
-	-	-	-	-	-
-	-	-	84,500	84,500	9,210
-	-	-	12,625	12,625	20,097
<u>2,313,048</u>	<u>2,313,048</u>	<u>2,399,899</u>	<u>1,262,794</u>	<u>1,262,794</u>	<u>1,301,911</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,871,367	1,871,367	1,626,989
-	-	-	-	-	-
-	-	-	-	-	-
2,364,951	2,364,951	2,195,645	-	-	-
-	-	-	39,500	39,500	38,127
<u>2,364,951</u>	<u>2,364,951</u>	<u>2,195,645</u>	<u>1,910,867</u>	<u>1,910,867</u>	<u>1,665,116</u>
<u>(51,903)</u>	<u>(51,903)</u>	<u>204,254</u>	<u>(648,073)</u>	<u>(648,073)</u>	<u>(363,205)</u>
-	-	-	-	-	-
-	-	-	75,000	75,000	840,450
-	-	-	-	-	-
-	-	-	75,000	75,000	840,450
<u>\$ (51,903)</u>	<u>\$ (51,903)</u>	204,254	<u>\$ (573,073)</u>	<u>\$ (573,073)</u>	477,245
		<u>573,535</u>			<u>651,917</u>
		<u>\$ 777,789</u>			<u>\$ 1,129,162</u>

**TAZEWELL COUNTY, ILLINOIS**

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

Major Funds

Year Ended November 30, 2010

	<u>County Motor Fuel Tax Fund</u>			<u>County Health Fund</u>		
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>						
General property taxes	\$ -	\$ -	\$ -	\$ 652,046	\$ 652,046	\$ 649,560
Sales tax	-	-	-	-	-	-
Illinois State income tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	170,000	170,000	184,731
Other State taxes	-	-	-	-	-	-
Motor fuel tax allotments	2,960,993	2,960,993	2,973,548	-	-	-
Salary and expenditure reimbursements	-	-	-	-	-	-
Governmental grants	-	-	-	4,177,225	4,177,225	3,892,840
Licenses and permits	-	-	-	-	-	-
Charges for services	191,000	191,000	170,776	503,450	503,450	579,797
Fines and forfeitures	-	-	-	-	-	-
Interest	125,000	125,000	91,662	22,000	22,000	32,543
Miscellaneous	-	-	-	49,280	49,280	70,502
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>3,276,993</u>	<u>3,276,993</u>	<u>3,235,986</u>	<u>5,574,001</u>	<u>5,574,001</u>	<u>5,409,973</u>
<b>EXPENDITURES</b>						
Judicial	-	-	-	-	-	-
Public safety and corrections	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Highways	3,584,080	3,584,080	3,485,081	-	-	-
Education	-	-	-	-	-	-
Health and welfare	-	-	-	5,471,411	5,471,411	5,026,584
General governmental services	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Debt service	-	-	-	30,000	30,000	30,031
	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>30,031</u>
Total expenditures	<u>3,584,080</u>	<u>3,584,080</u>	<u>3,485,081</u>	<u>5,501,411</u>	<u>5,501,411</u>	<u>5,056,615</u>
Excess (deficiency) of						
	<u>(307,087)</u>	<u>(307,087)</u>	<u>(249,095)</u>	<u>72,590</u>	<u>72,590</u>	<u>353,358</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (307,087)</u>	<u>\$ (307,087)</u>	<u>(249,095)</u>	<u>\$ 72,590</u>	<u>\$ 72,590</u>	<u>353,358</u>
<b>FUND BALANCE</b>						
Beginning of year			<u>6,962,448</u>			<u>3,131,774</u>
End of year			<u>\$ 6,713,353</u>			<u>\$ 3,485,132</u>

**TAZEWELL COUNTY, ILLINOIS**

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, 2010:

**Other Qualified Employees**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
12/31/10	\$ 23,790,128	\$ 34,893,005	\$ 11,102,877	68.18%	\$ 15,263,495	72.74%
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

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$25,723,443. On a market basis, the funded ratio would be 73.72 percent.

**Sheriff's Law Enforcement Personnel**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
12/31/10	\$ 8,461,894	\$ 13,531,859	\$ 5,069,965	62.53%	\$ 2,915,748	173.88%
12/31/09	8,308,779	12,402,488	4,093,709	66.99	2,653,467	154.28
12/31/08	7,210,896	11,457,087	4,246,191	62.94	2,565,085	165.54

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$9,202,444. On a market basis, the funded ratio would be 68.01 percent.

**TAZEWELL COUNTY, ILLINOIS**

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, 2010 is as follows:

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
11/30/10	\$ -	\$ 2,859,053	\$ 2,859,053	0.0%	N/A	N/A
11/30/09	-	2,859,053	2,859,053	0.0	N/A	N/A

**TAZEWELL COUNTY, ILLINOIS**

Note to Required Supplementary Information

November 30, 2010

(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**

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2010

<b>ASSETS</b>	<b>Township Motor Fuel Tax Fund</b>	<b>County Bridge Fund</b>	<b>Federal Aid Matching Tax Fund</b>
Cash	\$ 744,784	\$ 1,367,776	\$ 1,886,812
Investments	-	1,228,922	399,436
Receivables:			
Property taxes	-	446,490	509,850
State of Illinois:			
Motor fuel tax allotments	92,412	-	-
Grants	-	-	-
Other	-	-	-
Notes receivable	-	-	-
Accrued interest receivable	-	7,293	1,203
Inventory, at cost	-	-	-
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 837,196</b>	<b>\$ 3,050,481</b>	<b>\$ 2,797,301</b>
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES AND FUND BALANCE (DEFICIT)</b>			
Accounts payable	\$ 8,097	\$ 59,601	\$ 89,006
Accrued payroll and related costs	-	-	2,117
Due to other funds	-	7,247	1,413
Deferred revenue - property taxes	-	446,490	509,850
Deferred revenue - other	-	-	-
Total liabilities	<hr/> 8,097	<hr/> 513,338	<hr/> 602,386
Fund balance:			
Reserved for inventory and prepaid items	-	-	-
Unreserved:			
Designated	91,175	-	-
Undesignated	737,924	2,537,143	2,194,915
Total fund balance	<hr/> 829,099	<hr/> 2,537,143	<hr/> 2,194,915
	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<b>\$ 837,196</b>	<b>\$ 3,050,481</b>	<b>\$ 2,797,301</b>
	<hr/>	<hr/>	<hr/>



**SCHEDULE 1**

<b>Special Revenue</b>					
<b>Township Bridge Fund</b>	<b>Social Security Fund</b>	<b>Animal Control Fund</b>	<b>Persons With Developmental Disabilities Fund</b>	<b>Veterans' Assistance Fund</b>	<b>Law Library Fund</b>
\$ 415,083	\$ 835,212	\$ 588,195	\$ 265,037	\$ 177,782	\$ 77,685
-	-	-	-	-	-
-	855,360	-	511,414	188,910	-
-	-	-	-	-	-
-	-	2,299	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 415,083</u>	<u>\$ 1,690,572</u>	<u>\$ 590,494</u>	<u>\$ 776,451</u>	<u>\$ 366,692</u>	<u>\$ 77,685</u>
\$ 11,693	\$ -	\$ 6,471	\$ 180,000	\$ 782	\$ 8,213
-	36,629	7,010	-	1,517	-
-	1,160	-	-	-	-
-	855,360	-	511,414	188,910	-
-	-	-	-	-	-
<u>11,693</u>	<u>893,149</u>	<u>13,481</u>	<u>691,414</u>	<u>191,209</u>	<u>8,213</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>403,390</u>	<u>797,423</u>	<u>577,013</u>	<u>85,037</u>	<u>175,483</u>	<u>69,472</u>
<u>403,390</u>	<u>797,423</u>	<u>577,013</u>	<u>85,037</u>	<u>175,483</u>	<u>69,472</u>
<u>\$ 415,083</u>	<u>\$ 1,690,572</u>	<u>\$ 590,494</u>	<u>\$ 776,451</u>	<u>\$ 366,692</u>	<u>\$ 77,685</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2010

<b>ASSETS</b>	<b>Circuit Clerk Automation Fund</b>	<b>Economic Development Grant Fund</b>	<b>County Recorder Automation Fund</b>	<b>Circuit Clerk Child Support Fund</b>
Cash	\$ 224,405	\$ 169,437	\$ 82,110	\$ 118,144
Investments	-	-	-	93,236
Receivables:				
Property taxes	-	-	-	-
State of Illinois:				
Motor fuel tax allotments	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	8,970
Notes receivable	-	91,173	-	-
Accrued interest receivable	-	-	-	-
Inventory, at cost	-	-	-	-
Due from other funds	-	-	-	-
	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 224,405</u></b>	<b><u>\$ 260,610</u></b>	<b><u>\$ 82,110</u></b>	<b><u>\$ 220,350</u></b>
<b>LIABILITIES AND FUND BALANCE (DEFICIT)</b>				
Accounts payable	\$ -	\$ -	\$ 13,254	\$ 397
Accrued payroll and related costs	3,327	-	83	2,494
Due to other funds	11,805	-	-	-
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - other	-	-	-	-
Total liabilities	<u>15,132</u>	<u>-</u>	<u>13,337</u>	<u>2,891</u>
Fund balance:				
Reserved for inventory and prepaid items	-	-	-	-
Unreserved:				
Designated	-	-	-	-
Undesignated	209,273	260,610	68,773	217,459
Total fund balance	<u>209,273</u>	<u>260,610</u>	<u>68,773</u>	<u>217,459</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<b><u>\$ 224,405</u></b>	<b><u>\$ 260,610</u></b>	<b><u>\$ 82,110</u></b>	<b><u>\$ 220,350</u></b>

**SCHEDULE 1  
(CONTINUED)**

<b>Special Revenue</b>						
<b>Treasurer's Automation Fund</b>	<b>Solid Waste Planning Fund</b>	<b>Circuit Clerk Document Storage Fund</b>	<b>Police Vehicle &amp; Equipment Fund</b>	<b>Children's Advocacy Center Fund</b>	<b>GIS Fund</b>	<b>Juvenile Reporting Fund</b>
\$ 108,227	\$ 1,114,198	\$ 162,586	\$ 10,220	\$ 61,989	\$ 242,058	\$ 54,931
-	-	43,085	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	65,666	-	-	69,400	-	-
-	-	-	-	-	-	-
-	-	542	-	-	-	-
-	-	-	-	-	-	-
2,530	-	-	-	-	-	-
<u>\$ 110,757</u>	<u>\$ 1,179,864</u>	<u>\$ 206,213</u>	<u>\$ 10,220</u>	<u>\$ 131,389</u>	<u>\$ 242,058</u>	<u>\$ 54,931</u>
\$ 196	\$ 1,864	\$ -	\$ 1,180	\$ 5,417	\$ 6,641	\$ 229
485	-	7,003	-	3,192	2,713	-
-	121,410	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,581
<u>681</u>	<u>123,274</u>	<u>7,003</u>	<u>1,180</u>	<u>8,609</u>	<u>9,354</u>	<u>6,810</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
110,076	1,056,590	199,210	9,040	122,780	232,704	48,121
<u>110,076</u>	<u>1,056,590</u>	<u>199,210</u>	<u>9,040</u>	<u>122,780</u>	<u>232,704</u>	<u>48,121</u>
<u>\$ 110,757</u>	<u>\$ 1,179,864</u>	<u>\$ 206,213</u>	<u>\$ 10,220</u>	<u>\$ 131,389</u>	<u>\$ 242,058</u>	<u>\$ 54,931</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2010

<b>ASSETS</b>	<b>County Clerk Automation Fund</b>	<b>State's Attorney Forfeiture Fund</b>	<b>Circuit Clerk Operations Fund</b>
Cash	\$ 34,529	\$ 236,290	\$ 65,901
Investments	-	-	-
Receivables:			
Property taxes	-	-	-
State of Illinois:			
Motor fuel tax allotments	-	-	-
Grants	-	-	-
Other	-	-	-
Notes receivable	-	-	-
Accrued interest receivable	-	-	-
Inventory, at cost	-	-	-
Due from other funds	-	-	-
	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 34,529</u></b>	<b><u>\$ 236,290</u></b>	<b><u>\$ 65,901</u></b>
<b>LIABILITIES AND FUND BALANCE (DEFICIT)</b>			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll and related costs	-	-	-
Due to other funds	-	-	-
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
	-	-	-
Total liabilities	-	-	-
Fund balance:			
Reserved for inventory and prepaid items	-	-	-
Unreserved:			
Designated	-	-	-
Undesignated	34,529	236,290	65,901
Total fund balance	34,529	236,290	65,901
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<b><u>\$ 34,529</u></b>	<b><u>\$ 236,290</u></b>	<b><u>\$ 65,901</u></b>

**SCHEDULE 1  
(CONTINUED)**

<u>Special Revenue</u>					
<u>Tri-County Development Grant Fund</u>	<u>Indemnity Fund</u>	<u>Rural We-Care</u>	<u>Sheriff's Commissary Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
\$ 6	\$ 268,237	\$ -	\$ 14,393	\$ 276,537	\$ 9,602,564
-	406,000	-	-	212,947	2,383,626
-	-	-	-	-	2,512,024
-	-	-	-	-	92,412
-	-	65,598	-	-	134,998
-	-	-	-	-	76,935
-	-	-	-	-	91,173
-	2,006	-	-	153	11,197
-	-	-	25,186	-	25,186
-	31,251	-	-	-	33,781
<u>\$ 6</u>	<u>\$ 707,494</u>	<u>\$ 65,598</u>	<u>\$ 39,579</u>	<u>\$ 489,637</u>	<u>\$ 14,963,896</u>
\$ -	\$ -	\$ 65,598	\$ -	\$ -	\$ 458,639
-	-	-	-	-	66,570
-	-	-	-	38,880	181,915
-	-	-	-	-	2,512,024
-	-	-	-	-	6,581
<u>-</u>	<u>-</u>	<u>65,598</u>	<u>-</u>	<u>38,880</u>	<u>3,225,729</u>
-	-	-	25,186	-	25,186
-	-	-	-	-	91,175
<u>6</u>	<u>707,494</u>	<u>-</u>	<u>14,393</u>	<u>450,757</u>	<u>11,621,806</u>
<u>6</u>	<u>707,494</u>	<u>-</u>	<u>39,579</u>	<u>450,757</u>	<u>11,738,167</u>
<u>\$ 6</u>	<u>\$ 707,494</u>	<u>\$ 65,598</u>	<u>\$ 39,579</u>	<u>\$ 489,637</u>	<u>\$ 14,963,896</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

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

Year Ended November 30, 2010

	<b>Township Motor Fuel Tax Fund</b>	<b>County Bridge Fund</b>
<b>REVENUES</b>		
Taxes - general property taxes	\$ -	\$ 448,651
Taxes - public safety sales tax	-	-
Intergovernmental	1,038,564	87,620
Loan repayment	-	-
Charges for services	280,958	29,603
Fines and forfeitures	-	-
Interest	9,920	28,830
Miscellaneous	<u>202,622</u>	<u>-</u>
Total revenues	<u>1,532,064</u>	<u>594,704</u>
<b>EXPENDITURES</b>		
Current:		
Judicial	-	-
Public safety and corrections	-	-
Community development	-	-
Highways	1,419,786	193,677
Health and welfare	-	-
General governmental services	-	-
Retirement	-	-
Capital outlay	<u>-</u>	<u>318,699</u>
Total expenditures	<u>1,419,786</u>	<u>512,376</u>
Excess (deficiency) of revenues over expenditures	<u>112,278</u>	<u>82,328</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	-
Transfers out	<u>(84,384)</u>	<u>-</u>
Total other financing sources (uses)	<u>(84,384)</u>	<u>-</u>
Net change in fund balances	27,894	82,328
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>801,205</u>	<u>2,454,815</u>
End of year	<u>\$ 829,099</u>	<u>\$ 2,537,143</u>

**Special Revenue**

<b><u>Federal Aid Matching Tax Fund</u></b>	<b><u>Township Bridge Fund</u></b>	<b><u>Township Engineering Fund</u></b>	<b><u>Social Security Fund</u></b>	<b><u>Animal Control Fund</u></b>	<b><u>Persons With Developmental Disabilities Fund</u></b>	<b><u>Veterans' Assistance Fund</u></b>
\$ 612,048	\$ -	\$ -	\$ 838,512	\$ -	\$ 514,349	\$ 189,874
-	-	-	480,730	-	-	-
23,854	-	-	20,000	-	-	-
-	-	-	-	-	-	-
-	946,855	-	-	455,502	-	-
-	-	-	-	15,970	-	-
36,944	2,479	-	-	1,498	-	-
21,454	-	-	-	3,116	-	1,089
<u>694,300</u>	<u>949,334</u>	<u>-</u>	<u>1,339,242</u>	<u>476,086</u>	<u>514,349</u>	<u>190,963</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
250,895	-	-	-	-	-	-
-	-	-	-	439,559	509,026	183,139
-	-	-	-	-	-	-
-	-	-	1,314,351	-	-	-
<u>1,306,765</u>	<u>880,613</u>	<u>-</u>	<u>-</u>	<u>12,295</u>	<u>-</u>	<u>-</u>
<u>1,557,660</u>	<u>880,613</u>	<u>-</u>	<u>1,314,351</u>	<u>451,854</u>	<u>509,026</u>	<u>183,139</u>
<u>(863,360)</u>	<u>68,721</u>	<u>-</u>	<u>24,891</u>	<u>24,232</u>	<u>5,323</u>	<u>7,824</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(756,063)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(756,063)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(863,360)	68,721	(756,063)	24,891	24,232	5,323	7,824
<u>3,058,275</u>	<u>334,669</u>	<u>756,063</u>	<u>772,532</u>	<u>552,781</u>	<u>79,714</u>	<u>167,659</u>
<u>\$ 2,194,915</u>	<u>\$ 403,390</u>	<u>\$ -</u>	<u>\$ 797,423</u>	<u>\$ 577,013</u>	<u>\$ 85,037</u>	<u>\$ 175,483</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

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

For the Year Ended November 30, 2010

	<b>Law Library Fund</b>	<b>Circuit Clerk Automation Fund</b>	<b>Economic Development Grant Fund</b>	<b>County Recorder Automation Fund</b>
<b>REVENUES</b>				
Taxes - general property taxes	\$ -	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-	-
Intergovernmental	-	-	-	-
Loan repayment	-	-	108,033	-
Charges for services	64,572	197,907	-	103,315
Fines and forfeitures	-	-	-	-
Interest	-	1,579	24,510	-
Miscellaneous	-	-	-	-
Total revenues	<u>64,572</u>	<u>199,486</u>	<u>132,543</u>	<u>103,315</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	59,490	150,243	-	-
Public safety and corrections	-	-	-	-
Community development	-	-	255,000	-
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	-	-	-	75,829
Retirement	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>59,490</u>	<u>150,243</u>	<u>255,000</u>	<u>75,829</u>
Excess (deficiency) of revenues over expenditures	<u>5,082</u>	<u>49,243</u>	<u>(122,457)</u>	<u>27,486</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	(23,180)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,180)</u>
Net change in fund balances	5,082	49,243	(122,457)	4,306
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>64,390</u>	<u>160,030</u>	<u>383,067</u>	<u>64,467</u>
End of year	<u>\$ 69,472</u>	<u>\$ 209,273</u>	<u>\$ 260,610</u>	<u>\$ 68,773</u>



**SCHEDULE 2**  
**(CONTINUED)**

**Special Revenue**

<b>Circuit Clerk Child Support Fund</b>	<b>Treasurer's Automation Fund</b>	<b>Solid Waste Planning Fund</b>	<b>Rural We-Care, Inc. Fund</b>	<b>Circuit Clerk Document Storage Fund</b>	<b>Police Vehicle &amp; Equipment Fund</b>	<b>Children's Advocacy Center Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
40,708	-	-	533,120	-	7,184	208,840
-	-	-	-	-	-	-
95,837	16,920	378,794	-	197,269	12,789	-
-	-	-	-	-	-	-
573	1,017	14,621	-	1,066	53	224
-	-	-	-	-	-	33,088
<u>137,118</u>	<u>17,937</u>	<u>393,415</u>	<u>533,120</u>	<u>198,335</u>	<u>20,026</u>	<u>242,152</u>
97,555	-	-	-	276,791	-	-
-	-	-	-	-	36,317	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	407,582	533,120	-	-	234,957
-	26,237	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,852	-
<u>97,555</u>	<u>26,237</u>	<u>407,582</u>	<u>533,120</u>	<u>276,791</u>	<u>41,169</u>	<u>234,957</u>
<u>39,563</u>	<u>(8,300)</u>	<u>(14,167)</u>	<u>-</u>	<u>(78,456)</u>	<u>(21,143)</u>	<u>7,195</u>
-	-	-	-	-	-	-
-	-	(14,621)	-	-	-	-
-	-	(14,621)	-	-	-	-
39,563	(8,300)	(28,788)	-	(78,456)	(21,143)	7,195
<u>177,896</u>	<u>118,376</u>	<u>1,085,378</u>	<u>-</u>	<u>277,666</u>	<u>30,183</u>	<u>115,585</u>
<u>\$ 217,459</u>	<u>\$ 110,076</u>	<u>\$ 1,056,590</u>	<u>\$ -</u>	<u>\$ 199,210</u>	<u>\$ 9,040</u>	<u>\$ 122,780</u>

**TAZEWELL COUNTY, ILLINOIS**

Nonmajor Governmental Funds

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

For the Year Ended November 30, 2010

	<u>GIS Fund</u>	<u>Juvenile Reporting Fund</u>	<u>County Clerk Automation Fund</u>	<u>State's Attorney Forfeiture Fund</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ -	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-	-
Intergovernmental	-	114,992	-	-
Loan repayment	-	-	-	-
Charges for services	246,436	-	20,861	-
Fines and forfeitures	-	-	-	27,011
Interest	654	-	284	-
Miscellaneous	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	247,090	114,992	21,145	27,011
<b>EXPENDITURES</b>				
Current:				
Judicial	-	68,587	-	-
Public safety and corrections	-	-	-	2,096
Community development	-	-	-	-
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	215,793	-	4,812	-
Retirement	-	-	-	-
Capital outlay	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	215,793	68,587	4,812	2,096
Excess (deficiency) of revenues over expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	31,297	46,405	16,333	24,915
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	21,633	-	-
Transfers out	(2,264)	-	(10,449)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(2,264)	21,633	(10,449)	-
Net change in fund balances	29,033	68,038	5,884	24,915
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	203,671	(19,917)	28,645	211,375
	<hr/>	<hr/>	<hr/>	<hr/>
End of year	\$ 232,704	\$ 48,121	\$ 34,529	\$ 236,290

**SCHEDULE 2  
(CONTINUED)**

<u>Special Revenue</u>					
<u>Circuit Clerk Operations Fund</u>	<u>Tri-County Development Grant Fund</u>	<u>Indemnity Fund</u>	<u>Sheriff's Commissary Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,603,434
-	-	-	-	-	480,730
-	-	-	-	-	2,074,882
-	-	-	-	-	108,033
25,110	-	-	118,606	-	3,191,334
-	-	33,840	-	-	76,821
651	-	3,525	-	4,305	132,733
-	-	-	-	-	261,369
<u>25,761</u>	<u>-</u>	<u>37,365</u>	<u>118,606</u>	<u>4,305</u>	<u>8,929,336</u>
-	-	-	-	-	652,666
-	-	-	115,699	-	154,112
-	-	-	-	-	255,000
-	-	-	-	-	1,864,358
-	-	-	-	-	2,307,383
-	-	25,540	-	-	348,211
-	-	-	-	-	1,314,351
-	-	-	-	-	2,523,224
<u>-</u>	<u>-</u>	<u>25,540</u>	<u>115,699</u>	<u>-</u>	<u>9,419,305</u>
<u>25,761</u>	<u>-</u>	<u>11,825</u>	<u>2,907</u>	<u>4,305</u>	<u>(489,969)</u>
-	-	-	-	-	21,633
<u>(25,011)</u>	<u>(523)</u>	<u>(2,615)</u>	<u>-</u>	<u>(4,305)</u>	<u>(923,415)</u>
<u>(25,011)</u>	<u>(523)</u>	<u>(2,615)</u>	<u>-</u>	<u>(4,305)</u>	<u>(901,782)</u>
750	(523)	9,210	2,907	-	(1,391,751)
<u>65,151</u>	<u>529</u>	<u>698,284</u>	<u>36,672</u>	<u>450,757</u>	<u>13,129,918</u>
<u>\$ 65,901</u>	<u>\$ 6</u>	<u>\$ 707,494</u>	<u>\$ 39,579</u>	<u>\$ 450,757</u>	<u>\$ 11,738,167</u>

## TAZEWELL COUNTY, ILLINOIS

General Fund

## Balance Sheet

November 30, 2010

With Comparative Figures for November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	\$ 3,133,955	\$ 2,631,881
Investments	8,289,828	9,114,699
Revenue stamps, at cost	54,730	33,767
Receivables:		
Property taxes	4,126,486	3,973,638
State of Illinois:		
Sales tax	2,554,429	2,384,408
Income tax	896,664	517,660
Personal property replacement tax	256,082	56,147
Use taxes	89,621	46,217
Host fees	-	86,382
Sheriff grant	8,324	-
Energy Grant	381,370	-
Sheriff care fees and protection funds	-	30,292
Housing of prisoners	-	224,290
Miscellaneous	569,920	9,095
Reimbursements	411,327	453,696
	<u>5,167,737</u>	<u>3,808,187</u>
Deposit on equipment purchase	98,459	19,692
Prepaid expenses	4,497	-
Accrued interest receivable	8,594	38,037
Due from other funds	<u>328,282</u>	<u>417,225</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 21,212,568</u></b>	<b><u>\$ 20,037,126</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 559,948	\$ 492,814
Accrued payroll and related costs	416,557	330,388
Due to other funds	588,651	72,719
Due to others - deferred prosecution	34,844	46,272
Deferred revenue - property taxes	4,126,486	3,973,638
Total liabilities	<u>5,726,486</u>	<u>4,915,831</u>
<b>FUND BALANCE</b>		
Reserved for sheriff duties	16,847	23,850
Reserved court fees	686,759	686,093
Reserved for inventory and prepaid items	157,686	53,459
Total reserved	<u>861,292</u>	<u>763,402</u>
Designated for prisoner housing	285,427	271,476
Undesignated	<u>14,339,363</u>	<u>14,086,417</u>
Total fund balance	<u>15,486,082</u>	<u>15,121,295</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 21,212,568</u></b>	<b><u>\$ 20,037,126</u></b>

TAZEWELL COUNTY, ILLINOIS

General Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b><u>Original</u></b>	<b><u>Amended</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
Taxes:				
General property taxes	\$ 4,013,776	\$ 4,013,776	\$ 3,987,492	\$ 3,563,571
Sales tax	3,084,600	3,084,600	3,449,966	3,153,428
Retailers' occupation tax	436,500	436,500	489,221	449,883
Public safety sales tax	2,467,712	2,467,712	2,398,772	2,497,885
	<u>10,002,588</u>	<u>10,002,588</u>	<u>10,325,451</u>	<u>9,664,767</u>
Intergovernmental revenues:				
Illinois State income tax	2,328,000	2,328,000	1,975,235	2,006,485
Personal property replacement tax	500,000	500,000	739,474	686,649
Inheritance tax	30,000	30,000	47,514	33,542
Local use tax	324,950	324,950	320,311	318,292
Salary reimbursements:				
State's Attorney	151,877	151,877	151,847	151,877
Drug attorney	33,600	33,600	33,600	33,600
Director of court services	340,466	340,466	340,466	350,248
Probation officers	175,391	175,391	165,391	181,774
Supervisor of assessments	33,190	33,190	33,191	32,540
Public Defender	99,665	99,665	89,098	88,218
Expenditure reimbursements:				
Administrative adjudication	1,500	1,500	1,100	750
Aid to dependent children	17,258	17,258	-	17,258
Juvenile placement reimbursement	-	-	22,468	-
Illinois Emergency Services and Disaster Agency	34,000	34,000	56,725	29,073
Election polling place, judges, and miscellaneous reimbursements	29,250	29,250	28,034	48,150
Governmental grants:				
IDOT printer grant	-	-	-	29,815
Energy grant	548,400	548,400	381,370	-
Interoperability grant	-	-	78,768	-
HAVA grant	10,000	10,000	86,600	52,850
	<u>4,657,547</u>	<u>4,657,547</u>	<u>4,551,192</u>	<u>4,061,121</u>

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES (CONTINUED)</b>				
Licenses and permits:				
Liquor licenses	\$ 18,600	\$ 18,600	\$ 20,267	\$ 19,400
Building and zoning permits	88,555	88,555	85,113	136,848
Marriage licenses	22,000	22,000	23,580	24,395
Cremation/autopsy fees	5,465	5,465	10,260	6,421
Host fees	350,000	350,000	497,025	291,731
Special development fees	25,000	25,000	25,000	142,500
	509,620	509,620	661,245	621,295
Charges for services:				
County recorder:				
Sale of revenue stamps	160,320	160,320	164,519	171,271
Recording fees	420,200	420,200	404,575	441,422
Certified copies and federal liens	2,250	2,250	320	2,563
Circuit Clerk:				
Case costs and fees	1,611,500	1,611,500	1,450,350	1,529,932
Court systems	132,000	132,000	125,752	127,746
Miscellaneous	54,000	54,000	59,153	56,791
County Clerk:				
Certificates, recording, and copy fees	182,600	182,600	173,535	179,444
County Sheriff:				
Case fees	85,000	85,000	86,263	95,252
Protection fund	350,000	350,000	325,204	389,911
Imprisonment fee	68,000	68,000	13,951	14,461
Bond fees	70,000	70,000	62,168	71,189
Jail rental	800,000	800,000	869,096	652,025
Other	9,800	9,800	414,407	96,969
County Treasurer:				
Interest, penalties, and costs	275,000	275,000	360,840	416,238
Deferred prosecution	60,000	60,000	59,920	56,954
Court services	11,500	11,500	23,372	19,082
Legal services	60,500	60,500	53,257	59,277
	4,352,670	4,352,670	4,646,682	4,380,527
Fines and forfeitures	900,000	900,000	737,003	840,879
Interest	138,100	138,100	154,405	172,851

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES (CONTINUED)</b>				
Miscellaneous:				
County farm	\$ 30,000	\$ 30,000	\$ 79,159	\$ 56,029
Franchise fees	100,000	100,000	165,266	199,074
Rent	97,000	97,000	83,472	41,522
Copy fees	70,000	70,000	75,074	74,866
Other	19,450	19,450	15,901	28,173
	316,450	316,450	418,872	399,664
 Total revenues	 20,876,975	 20,876,975	 21,494,850	 20,141,104
 <b>EXPENDITURES</b>				
General Governmental Services -				
County Board:				
Board chairman	21,000	21,000	21,000	21,070
Liquor commissioner	2,000	2,000	2,000	2,000
Director of administrative services	112,089	112,089	111,890	109,596
Clerk hire	62,387	48,087	32,919	52,952
Part-time help	12,950	13,450	13,699	12,342
Overtime	950	2,050	1,837	1,094
Board members - committee work	31,000	31,000	31,834	32,700
Board members - board meetings	50,400	50,400	50,580	52,252
Office supplies	1,400	1,400	813	360
Dues and subscriptions	10,000	10,000	3,407	8,165
Strategic planning	15,000	12,500	-	-
Consulting fees	500	3,000	3,000	-
Mileage	13,000	13,000	13,193	14,682
Board chairman travel	4,950	7,450	6,399	5,500
Administrator travel	5,400	2,400	431	494
Publication of legal notices	300	300	-	2,632
Recruitment	3,000	3,200	3,183	3,754
Equipment maintenance	150	150	-	-
Miscellaneous equipment	250	250	-	181
	346,726	333,726	296,185	319,774

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Circuit Clerk:				
Clerk hire	\$ 678,136	\$ 678,136	\$ 682,913	\$ 666,132
Overtime	950	950	250	-
Office supplies	1,482	1,482	1,751	1,316
Books and records	2,000	2,000	2,299	814
Dues and subscriptions	470	470	470	470
Mileage	300	300	108	330
Equipment maintenance	100	100	-	-
Special audit	4,750	4,750	4,750	4,750
Miscellaneous equipment	1,250	1,250	547	2,425
	<u>689,438</u>	<u>689,438</u>	<u>693,088</u>	<u>676,237</u>
Judicial - Public Defender:				
Public Defender - salary	152,411	152,411	149,994	149,733
Assistant public defenders - salaries	591,062	591,062	591,097	581,745
Clerk hire	6,000	6,000	-	-
Office supplies	1,800	1,800	1,117	146
Dues and subscriptions	900	900	699	990
Books and records	1,800	1,800	1,210	699
Investigator services	10,000	8,800	357	-
Mileage	500	500	96	-
Education and training	1,500	2,700	2,650	1,199
Assistant public defender - office	27,000	27,000	26,400	26,400
	<u>792,973</u>	<u>792,973</u>	<u>773,620</u>	<u>760,912</u>
Judicial - State's Attorney:				
State's Attorney - salary	166,508	166,508	166,508	166,508
Assistant State's Attorneys - salaries	922,161	922,161	921,399	905,813
Investigators	152,039	125,436	80,498	80,756
Victim Witness Coordinator	118,736	118,736	119,099	115,114
Legal secretaries	102,357	77,357	55,002	68,276
Clerical	153,572	153,572	149,568	150,456
Part-time help	21,000	21,000	17,464	16,352
Overtime	5,000	5,000	-	35
Office supplies	4,164	4,164	1,988	2,987
Books and records	16,656	16,656	15,197	17,684



**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - State's Attorney (Continued):				
Dues and insurance	\$ 7,807	\$ 7,807	\$ 5,136	\$ 6,504
Contractual services	4,000	4,000	2,616	-
Leads/Secretary of State	2,500	2,500	2,500	-
State Appellate Prosecutor service	50,000	100,000	92,695	88,764
Court reporter fees	12,000	15,000	14,622	15,573
Witness fees	12,000	9,000	3,587	10,618
Mileage	1,000	1,000	122	-
Extradition	6,000	6,000	3,491	5,450
Publication of legal notices	6,000	6,000	3,267	2,414
Vehicle maintenance	1,500	1,500	371	262
Office equipment maintenance	2,100	2,100	930	-
Travel	1,000	1,000	-	-
Miscellaneous equipment	5,500	5,500	6,719	7,718
	<u>1,773,600</u>	<u>1,771,997</u>	<u>1,662,779</u>	<u>1,661,284</u>
Judicial - Jury Commission:				
Chief clerk	54,865	54,865	54,865	54,854
Jury commissioners	3,900	3,900	1,958	1,958
Part-time help	19,500	19,500	18,207	18,210
Jurors' fees	80,000	80,000	55,333	63,885
Office supplies	7,000	7,000	6,544	6,450
Books and records	200	200	-	-
Mileage	78,000	78,000	61,769	79,654
Jurors' parking	6,000	6,000	2,344	4,632
Office equipment maintenance	700	700	648	624
Equipment	1,750	1,750	1,389	2,055
	<u>251,915</u>	<u>251,915</u>	<u>203,057</u>	<u>232,322</u>
General Governmental Services -				
County Audit:				
External audit fee	55,000	55,000	55,000	55,000
Budget preparation	1,500	1,500	-	-
Single audit	2,000	2,000	445	270
Consultant	27,000	27,000	24,625	24,500
Risk assessment	14,000	14,000	14,000	14,000
	<u>99,500</u>	<u>99,500</u>	<u>94,070</u>	<u>93,770</u>

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Auditor:				
Auditor - salary	\$ 62,069	\$ 62,069	\$ 62,026	\$ 57,474
Assistant Deputy Auditor	21,579	21,998	21,998	21,569
Chief Deputy Auditor	25,516	26,158	26,158	25,504
Overtime help	500	500	-	245
Dues and subscriptions	650	650	400	400
Mileage	50	50	-	-
Equipment	250	250	217	500
	<u>110,614</u>	<u>111,675</u>	<u>110,799</u>	<u>105,692</u>
General Governmental Services -				
County Clerk:				
Department head - salary	62,454	62,454	62,432	60,054
Elections supervisor	103,311	103,311	101,511	31,761
Deputy Clerk	-	-	-	39,425
Clerk hire	223,924	228,238	225,564	244,993
Part-time help	7,500	7,500	4,437	2,911
Election judges	175,500	165,500	151,294	140,455
Overtime	10,000	10,000	8,487	3,181
Office supplies	2,500	2,500	1,307	2,891
Books and records	3,000	3,000	2,295	1,450
Election supplies	250,000	250,000	215,710	213,216
Dues and subscriptions	500	500	385	385
Computer service	59,030	59,030	59,030	59,030
Mileage	5,000	5,000	4,068	2,106
Printing	32,500	32,500	32,403	32,480
Elections equipment maintenance	35,000	35,000	23,195	21,202
HAVA grant	-	-	52,408	-
Equipment maintenance	1,000	1,000	865	865
Equipment	2,500	2,500	549	4,589
	<u>973,719</u>	<u>968,033</u>	<u>945,940</u>	<u>860,994</u>

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b><u>Original</u></b>	<b><u>Amended</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>EXPENDITURES (CONTINUED)</b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
General Governmental Services -				
County Recorder:				
Department head - salary	\$ 59,443	\$ 59,443	\$ 59,403	\$ 55,044
Clerk hire	125,240	127,484	127,550	124,436
Part-time help	1,000	1,000	-	-
Office supplies	1,500	1,500	671	1,030
Books and records	5,500	5,500	5,571	4,667
Mileage	800	800	198	226
Office equipment maintenance	500	500	434	(485)
Print tracking contract	6,900	6,900	7,475	7,475
Reimbursement	100	100	-	-
	<u>200,983</u>	<u>203,227</u>	<u>201,302</u>	<u>192,393</u>
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department head - salary	62,454	62,454	62,432	60,054
Clerk hire	134,340	134,340	135,333	151,380
Part-time help	28,500	28,500	28,928	27,845
Overtime	2,080	2,080	906	888
Office supplies	1,560	1,560	1,062	638
Books and records	450	-	-	-
Dues and subscriptions	700	700	570	570
Mileage	250	250	221	153
Publication of legal notices	8,350	6,750	6,807	1,559
Office equipment and maintenance	2,900	5,400	5,255	6,239
Equipment	1,040	590	320	1,029
	<u>242,624</u>	<u>242,624</u>	<u>241,834</u>	<u>250,355</u>
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department head	53,105	53,105	53,452	52,046
Deputy assessor	24,408	25,516	25,517	24,397
Chief clerk	64,901	64,901	56,195	62,449
Clerk hire	86,360	71,360	71,191	82,349
Part-time help	20,000	20,000	14,691	22,730
Overtime	3,000	3,000	142	25
Office supplies	1,100	1,100	686	714
Gasoline	600	600	161	78
Dues and subscriptions	500	500	135	192
Mileage	80	80	80	-
Publication of legal notices	25,000	25,000	21,384	22,363
Vehicle maintenance	750	750	625	743
Equipment	750	750	745	1,086
	<u>280,554</u>	<u>266,662</u>	<u>245,004</u>	<u>269,172</u>

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Board of Review:				
Board of Review members	\$ 78,588	\$ 78,588	\$ 78,572	\$ 72,607
Office supplies	500	960	949	915
Dues and subscriptions	600	600	506	490
Appraisals	3,500	2,540	40	222
Mileage	480	980	429	411
Publications	2,400	2,400	793	1,350
Miscellaneous equipment	500	500	373	-
	<u>86,568</u>	<u>86,568</u>	<u>81,662</u>	<u>75,995</u>
Community Development - Zoning:				
Department head	51,876	51,876	52,214	50,844
Chief clerk	24,408	25,516	24,824	24,306
Clerk hire	22,817	23,275	23,281	22,790
Overtime	285	285	-	-
Field inspector	24,789	24,789	24,785	24,299
Office supplies	700	700	672	653
Computer supplies	600	600	540	698
Books and records	150	150	116	130
Gasoline	1,440	1,440	704	1,074
Dues and subscriptions	600	600	598	799
Tri-County Regional Planning Committee	11,250	11,250	8,400	12,100
Appeal board	11,000	10,200	9,344	9,961
Mileage	600	600	555	654
Publication of legal notices	5,000	4,100	3,933	3,675
Vehicle maintenance	200	200	35	434
NPDES	1,000	1,000	1,000	2,000
Addressing services	4,000	4,000	4,000	4,000
Deposit reimbursement	400	2,100	2,100	-
Contractual services	400	400	-	7,762
	<u>161,515</u>	<u>163,081</u>	<u>157,101</u>	<u>166,179</u>

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009 Actual</b>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Building Administration:				
Department head - salary	\$ 48,134	\$ 48,134	\$ 48,126	\$ 47,186
Maintenance personnel	25,202	18,202	16,776	25,187
Part-time help	37,000	44,000	45,764	32,460
Overtime	1,425	1,425	486	158
Medical supplies	150	200	154	-
Clothing	1,500	1,500	1,410	788
Repair/maintenance supplies	20,500	18,850	16,633	15,964
Property taxes	9,000	12,527	12,527	-
Janitorial service	107,400	107,400	100,021	102,246
Architect consultant fees	10,000	5,000	4,953	9,903
Other consultant fees	3,000	3,000	-	1,100
Telephone	113,000	113,000	120,519	125,189
Phone repair	3,000	3,000	1,190	896
Cellular and pager service	38,000	43,500	46,989	42,514
Mileage	200	700	600	138
Parking lot	9,000	9,000	6,275	3,669
Publication of legal notices	2,000	2,000	2,031	2,039
Fuel	2,500	2,500	714	1,198
Electricity and gas	167,000	204,000	203,039	165,067
Water	10,000	10,000	9,388	8,002
Pest control	4,200	4,700	4,771	4,233
Garbage collection	4,400	5,000	4,974	4,136
Building maintenance	65,000	70,000	69,438	75,155
Equipment maintenance	26,000	29,000	28,041	23,633
Elevator maintenance	9,500	9,500	9,412	-
Grounds maintenance	2,500	2,500	2,254	4,407
Fire extinguisher maintenance	3,600	600	517	3,295
New equipment	-	-	-	41,101
Capital projects	209,000	112,845	69,647	149,373
Building construction	111,000	111,000	106,149	24,445
Energy grant	548,400	548,400	381,370	-
Miscellaneous equipment	-	-	-	102,198
	<u>1,591,611</u>	<u>1,541,483</u>	<u>1,314,168</u>	<u>1,015,680</u>

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Justice Center:				
Maintenance personnel	\$ 54,785	\$ 55,549	\$ 29,888	\$ 49,250
Custodial personnel	-	-	25,781	5,465
Part time	11,000	12,000	11,914	10,884
Overtime	6,650	6,650	5,952	8,536
Medical supplies	150	150	-	-
Clothing	1,800	1,800	1,501	1,593
Repair/maintenance supplies	60,500	59,500	55,140	58,139
Janitorial service	49,200	49,200	45,100	49,200
Parking lot	10,000	10,000	8,138	3,719
Electricity and gas	265,000	228,000	239,892	233,931
Fuel	5,000	5,000	1,169	2,087
Water	18,000	19,500	21,077	18,211
Pest control	1,500	1,500	1,440	1,440
Garbage collection	6,700	6,700	5,620	6,360
Building maintenance	55,000	55,000	48,714	57,644
Equipment maintenance	45,000	43,500	45,611	43,689
Elevator maintenance	6,000	6,000	5,675	-
Grounds maintenance	3,200	3,200	2,458	2,357
Fire extinguisher maintenance	3,500	3,500	1,306	2,004
Building construction and remodeling	5,000	5,000	2,500	8,255
	<u>607,985</u>	<u>571,749</u>	<u>558,876</u>	<u>562,764</u>
Public Safety and Corrections -				
County Sheriff:				
Department head - salary	84,390	84,390	84,359	81,147
Deputies	225,829	225,829	225,168	221,339
Jail Superintendent	68,489	68,489	68,476	67,125
Chief clerk	45,807	45,807	45,798	44,042
Clerk hire	297,998	297,998	300,300	307,454
Control Room Technician	132,500	137,000	138,365	133,201
Overtime	540,926	620,926	589,895	537,660
Part-time help	130,000	120,500	113,138	104,613
Deputy hire	1,752,385	1,981,885	1,976,824	1,751,223
Jailers	1,967,203	2,108,703	2,115,899	1,649,573
Clerical holiday pay	16,000	16,000	14,784	12,363
Control Room holiday pay	17,500	17,500	8,907	14,640
Deputies holiday pay	143,184	143,184	131,263	123,767
Jailers holiday pay	120,000	120,000	110,706	103,959

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections - County Sheriff (Continued):				
Deputies educational allowance	\$ -	\$ -	\$ -	\$ 10,920
Jailers educational allowance	-	-	-	10,400
Physical fitness	36,000	32,000	32,000	31,200
Office supplies	22,350	23,350	24,431	20,366
Field supplies	22,450	17,450	15,025	22,546
Books and records	3,000	3,000	1,706	1,802
Food for prisoners	285,000	260,000	252,013	255,698
Medical and nursing supplies	12,800	59,800	45,474	9,632
Crime prevention	4,650	4,650	4,584	3,704
Gasoline	144,000	144,000	120,473	104,142
Uniform equipment and weapons	131,930	131,930	122,923	80,608
Dues and subscriptions	3,600	3,600	2,264	3,385
K-9 expenses	2,800	2,800	1,965	2,637
Process servers	49,000	45,000	35,248	38,260
Health professionals	296,435	296,435	294,443	315,413
Communication Center	388,827	388,827	383,264	368,144
Automobile maintenance	75,000	75,000	62,769	66,581
Radio maintenance	33,480	23,480	10,856	19,556
Sheriff Merit Board	31,200	16,200	9,045	20,295
Special service	-	-	348	294
MEG unit	10,882	10,882	10,882	10,882
Drug enforcement	-	-	21,540	10,823
Automobile purchase	129,110	129,110	129,110	141,922
Miscellaneous equipment	14,000	14,000	14,437	21,082
	<u>7,238,725</u>	<u>7,669,725</u>	<u>7,518,682</u>	<u>6,722,398</u>

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Emergency Services:				
Department head	\$ 28,561	\$ 28,561	\$ 31,085	\$ 24,288
Response Coordinator/P.T.	6,322	12,322	7,437	-
Office supplies	600	600	369	857
Volunteer awards & recognition	250	250	178	-
Gasoline	1,200	1,200	874	575
Uniforms	800	3,950	3,697	510
Mileage	1,500	1,500	957	1,267
Emergency call	6,900	6,400	4,920	4,020
Utilities	14,000	13,000	12,142	9,239
Equipment maintenance	7,000	5,850	2,679	4,319
Public awareness campaign	7,500	7,500	-	-
HMEP LEPC Grant	12,317	6,317	4,001	-
IECGP Grant	-	25,000	14,269	-
Equipment rental	1,000	-	-	-
New equipment	6,000	6,500	2,671	38,913
Miscellaneous equipment	4,000	4,000	1,378	6,161
	97,950	122,950	86,657	90,149
Judicial - Court Security:				
Salaries	393,485	393,485	411,109	385,367
Contractual services	40,000	40,000	37,084	33,320
New equipment	5,000	5,000	3,759	24,139
	438,485	438,485	451,952	442,826
Judicial - Court Services Probation				
Upgrade:				
Office supplies	2,500	2,500	1,602	1,809
Books and records	1,000	1,000	985	637
Gas/oil	12,000	12,000	11,190	9,941
Dues and subscriptions	1,000	1,000	515	1,258
Contractual services	26,000	17,300	16,141	11,574
Work release/electronic monitoring	50,000	41,000	38,687	32,021
Medical services	35,000	40,700	41,978	28,212
Grants	21,633	21,633	-	-
T/PCC	7,500	8,500	9,218	7,023
Meals/miles	1,000	1,000	589	97
Vehicle maintenance	11,000	20,000	17,184	16,378
Office equipment maintenance	2,000	2,000	532	480
Training	15,600	17,600	17,512	10,710
Center for Prevention and Abuse	27,000	27,000	27,000	27,000
Computer equipment	36,400	36,400	35,117	40,809



**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Court Services Probation				
Upgrade:				
Officer safety equipment	\$ 5,200	\$ 5,200	\$ 4,644	\$ 5,301
Miscellaneous equipment	5,000	5,000	4,697	4,549
	259,833	259,833	227,591	197,799
Judicial - Court Services and Juvenile				
Detention:				
Director - salary	94,580	94,580	94,555	91,791
Chief probation officer	236,805	236,805	236,495	234,876
Officers Merit	2,500	2,500	-	-
Probation officers	834,913	821,913	797,216	828,820
Pretrial officers	117,690	117,690	117,697	117,498
Stipends	7,000	7,000	9,100	7,003
On call wages	25,100	29,100	30,899	27,493
Clerk hire	136,007	136,007	135,881	139,651
Overtime	3,000	3,000	3,016	662
Detention	150,000	171,000	163,380	99,708
Private homes and institutions	250,000	225,000	101,157	289,620
	1,857,595	1,844,595	1,689,396	1,837,122
Judicial - Courts:				
Court secretaries	31,777	31,777	31,950	31,175
Guardian Ad Litem	42,149	42,149	42,141	41,595
Part-time help	12,000	12,000	11,072	-
Office supplies	2,000	2,000	1,022	1,207
Jurors' food and lodging	1,500	1,500	853	877
Attorney's fees	55,000	50,000	45,003	34,517
Court reporting fees	7,000	14,000	12,800	3,663
Witness fees	8,500	8,500	7,619	12,267
Testing fees	36,500	34,500	18,088	26,474
Indigent publications	500	500	83	60
Office equipment maintenance	1,600	1,600	-	385
Juror's lodging	100	100	-	-
Miscellaneous equipment	2,500	2,500	2,004	685
	201,126	201,126	172,635	152,905
Judicial - Legal Services:				
Pre-trial assessment officer	38,042	38,042	38,035	37,286
Clerical	43,390	43,809	43,809	46,217
Overtime	750	750	-	95
Office supplies	800	800	698	798
Books and records	200	200	-	-
Mileage	50	50	11	28
Office equipment maintenance	500	500	-	-
New equipment	750	750	689	1,313
	84,482	84,901	83,242	85,737

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Coroner:				
Coroner - salary	\$ 59,443	\$ 59,443	\$ 59,403	\$ 55,044
Clerk hire	22,515	22,950	22,950	22,502
Deputy Coroner	36,652	36,652	36,653	33,829
Part-time clerical	1,000	1,000	-	-
Part-time Deputy Coroner expense	56,100	56,100	54,765	55,488
Clerical overtime	500	500	-	-
Inquest transcription	3,000	3,000	2,250	2,850
Jurors	1,050	1,050	541	620
Office supplies	600	600	399	469
Investigation supplies	1,500	1,500	90	-
Books and records	500	500	-	-
Gasoline	2,000	2,000	1,834	1,246
Dues and subscriptions	600	600	545	595
Pathologist and laboratory	89,000	74,000	56,214	57,661
Morgue use	18,000	18,000	12,470	18,980
Mileage	2,000	2,000	1,424	2,255
Body removal	10,000	10,200	10,211	9,998
Indigent burial	2,000	2,000	-	-
Vehicle maintenance	1,500	1,650	1,712	175
Office equipment maintenance	500	150	100	-
Grant equipment	1,500	1,500	476	-
	309,960	295,395	262,037	261,712
Education - County Superintendent of				
Education Service Region:				
Clerk hire	56,417	56,417	56,499	55,763
Part-time clerk	24,000	24,000	21,474	21,443
Office supplies	1,550	1,700	1,678	1,730
Dues and subscriptions	2,704	2,704	2,669	2,718
Mileage	3,005	2,325	2,352	3,139
Office equipment maintenance	180	360	320	-
Health life/safety inspections	10,000	10,000	3,015	7,425
Miscellaneous equipment	205	555	552	-
	98,061	98,061	88,559	92,218

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Farm Operations:				
Field repairs	\$ 400	\$ 400	\$ -	\$ 81
Fertilizer and chemicals	14,200	14,200	4,844	8,666
Seed	6,200	6,200	6,174	6,091
Insurance	650	650	477	514
	21,450	21,450	11,495	15,352
General Governmental Services -				
General County:				
Systems administrator	83,329	83,329	83,231	57,875
Human resources manager	55,676	30,676	22,026	-
Clerk hire	22,776	22,993	20,561	22,026
Overtime	2,850	2,850	2,529	2,177
Employees' group insurance	1,826,771	1,826,771	1,977,393	1,813,440
Office supplies	23,735	23,735	20,219	22,930
Service recognition awards	2,800	2,800	1,953	2,236
Computer supplies	15,615	15,615	13,995	15,492
Copy machine supplies	28,000	28,000	16,286	27,995
Computer contract	286,415	304,139	294,106	259,159
Computer maintenance	40,000	40,000	41,907	50,328
Administrative adjudication services	7,500	7,500	6,363	7,075
Employee physicals	500	500	-	-
Postage	144,000	144,000	126,153	150,796
Copy machine maintenance	62,000	62,000	25,547	54,680
Legislative program	7,500	7,500	7,500	-
Education and training	91,464	91,464	42,688	43,058
Computer training	4,500	4,500	-	1,755
Pekin landfill	25,000	25,000	48,377	-
CAC expansion	-	-	-	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	13,750	13,750	13,750	27,500
Labor Relations	-	8,200	8,162	-
Economic Development Council	81,900	81,900	81,900	81,900
Center for Prevention of Abuse	27,000	27,000	27,000	27,000

**TAZEWELL COUNTY, ILLINOIS**

General Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
General County (Continued):				
Bridge lighting pledge	\$ 250	\$ 250	\$ 250	\$ 250
Heartland Community Health Clinic	5,000	5,000	5,000	5,000
Heartland water resources	4,000	4,000	4,000	4,000
House of Hope	4,000	4,000	4,000	4,000
Technology upgrades	95,000	95,000	80,402	98,834
Hazmat equipment - transferred to City of Pekin	-	-	-	9,000
Equipment purchases - capital lease	-	-	-	146,684
Contingent and miscellaneous	754,530	440,209	-	-
	<u>3,754,361</u>	<u>3,441,181</u>	<u>3,013,798</u>	<u>3,013,690</u>
Debt service:				
Principal	-	-	27,495	11,136
Interest	-	-	4,921	2,371
	<u>-</u>	<u>-</u>	<u>32,416</u>	<u>13,507</u>
Total expenditures	<u>22,572,353</u>	<u>22,572,353</u>	<u>21,217,945</u>	<u>20,168,938</u>
Excess (deficiency) of revenues over expenditures	<u>(1,695,378)</u>	<u>(1,695,378)</u>	<u>276,905</u>	<u>(27,834)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	300,000	300,000	26,550	22,383
Proceeds from capital lease obligation	-	-	-	146,684
Transfers in	-	-	82,965	8,878
Transfers out	-	-	(21,633)	(334,563)
	<u>300,000</u>	<u>300,000</u>	<u>87,882</u>	<u>(156,618)</u>
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>87,882</u>	<u>(156,618)</u>
Net change in fund balance	<u>\$ (1,395,378)</u>	<u>\$ (1,395,378)</u>	<u>364,787</u>	<u>(184,452)</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>15,121,295</u>	<u>15,305,747</u>
End of year			<u>\$ 15,486,082</u>	<u>\$ 15,121,295</u>

**TAZEWELL COUNTY, ILLINOIS**

Illinois Municipal Retirement Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,345,324	\$ 1,185,693
Taxes - public safety sales tax	800,000	800,000	924,369	750,169
Intergovernmental revenue - replacement taxes	<u>163,048</u>	<u>163,048</u>	<u>130,206</u>	<u>119,308</u>
Total revenues	2,313,048	2,313,048	2,399,899	2,055,170
<b>EXPENDITURES</b>				
Retirement - Illinois Municipal Retirement Fund	<u>2,364,951</u>	<u>2,364,951</u>	<u>2,195,645</u>	<u>1,938,660</u>
Net change in fund balance	<u>\$ (51,903)</u>	<u>\$ (51,903)</u>	204,254	116,510
<b>FUND BALANCE</b>				
Beginning of year			<u>573,535</u>	<u>457,025</u>
End of year			<u>\$ 777,789</u>	<u>\$ 573,535</u>

## TAZEWELL COUNTY, ILLINOIS

## County Highway Fund

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

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - general property taxes	\$ 975,000	\$ 975,000	\$ 970,757	\$ 1,185,388
Intergovernmental revenue - replacement taxes	170,669	170,669	196,560	181,965
Charges for services - highway maintenance fees and construction reimbursement	20,000	20,000	105,287	5,684
Interest	84,500	84,500	9,210	5,157
Miscellaneous	12,625	12,625	20,097	13,522
Total revenues	<u>1,262,794</u>	<u>1,262,794</u>	<u>1,301,911</u>	<u>1,391,716</u>
<b>EXPENDITURES</b>				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	80,532	80,532	80,518	78,931
Engineers	162,390	162,390	161,691	113,198
Maintenance foreman	58,260	58,260	58,259	58,243
Maintenance personnel	502,686	502,686	498,567	422,763
Clerk hire	38,322	38,322	39,976	37,561
Surveyor stipend	3,500	3,500	3,500	3,500
Temporary personnel	20,000	20,000	16,210	-
Overtime premium	82,000	102,000	96,891	106,645
Medical insurance	143,533	143,533	137,255	120,430
Office supplies	4,300	4,300	4,275	3,550
Clothing allowance	7,500	7,500	14,176	-
Engineering supplies	10,000	10,000	9,993	-
Field engineer expense	10,000	10,000	9,968	-
Dues and subscriptions	2,200	2,200	2,140	-
Gasoline	96,000	96,000	72,828	90,779
Engineering consultant	77,500	77,500	-	-
Publication of legal notices	750	750	73	72
Maintenance of roads - materials	40,000	40,000	29,384	26,538
Highway maintenance	5,000	5,000	4,996	-
Conference and seminars	5,000	5,000	2,757	-
Tech equipment	20,000	20,700	20,957	-
Training	4,000	4,000	272	-
Maintenance of buildings	72,000	72,000	62,344	70,983
Maintenance of machinery and equipment	80,000	80,000	65,650	94,989
New equipment	186,400	185,700	176,475	415,366
Road improvement	68,500	68,500	57,834	59,404
Contingency	90,994	70,994	-	-
	<u>1,871,367</u>	<u>1,871,367</u>	<u>1,626,989</u>	<u>1,702,952</u>
Debt service:				
Principal	29,500	29,500	27,932	25,201
Interest	10,000	10,000	10,195	10,758
	<u>39,500</u>	<u>39,500</u>	<u>38,127</u>	<u>35,959</u>
Total expenditures	<u>1,910,867</u>	<u>1,910,867</u>	<u>1,665,116</u>	<u>1,738,911</u>
Deficiency of revenues over expenditures	<u>(648,073)</u>	<u>(648,073)</u>	<u>(363,205)</u>	<u>(347,195)</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of capital assets	-	-	-	47,000
Transfers in	75,000	75,000	840,450	-
Proceeds from capital lease obligation	-	-	-	159,421
Total other financing sources	<u>75,000</u>	<u>75,000</u>	<u>840,450</u>	<u>206,421</u>
Net change in fund balance	<u>\$ (573,073)</u>	<u>\$ (573,073)</u>	477,245	(140,774)
<b>FUND BALANCE</b>				
Beginning of year			651,917	792,691
End of year			<u>\$ 1,129,162</u>	<u>\$ 651,917</u>

## TAZEWELL COUNTY, ILLINOIS

County Motor Fuel Tax Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<b><u>Original</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>2009</u></b>
				<b><u>Actual</u></b>
<b>REVENUES</b>				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 2,960,993	\$ 2,960,993	\$ 2,973,548	\$ 2,714,214
Charges for services:				
Reimbursement for services and materials	191,000	191,000	170,776	62,501
Interest	<u>125,000</u>	<u>125,000</u>	<u>91,662</u>	<u>141,045</u>
Total revenues	<u>3,276,993</u>	<u>3,276,993</u>	<u>3,235,986</u>	<u>2,917,760</u>
<b>EXPENDITURES</b>				
Highways:				
Superintendent's salary	113,953	113,953	115,284	112,590
Illinois Municipal Retirement	13,469	13,469	13,881	12,304
Social security	8,717	8,717	8,299	8,116
Medical insurance	10,191	10,191	10,279	9,811
Engineering	32,000	32,000	32,083	31,013
Mileage	750	750	455	495
Maintenance	<u>3,405,000</u>	<u>3,405,000</u>	<u>3,304,800</u>	<u>3,024,699</u>
Total expenditures	<u>3,584,080</u>	<u>3,584,080</u>	<u>3,485,081</u>	<u>3,199,028</u>
Net change in fund balance	<u>\$ (307,087)</u>	<u>\$ (307,087)</u>	(249,095)	(281,268)
<b>FUND BALANCE</b>				
Beginning of year			<u>6,962,448</u>	<u>7,243,716</u>
End of year			<u>\$ 6,713,353</u>	<u>\$ 6,962,448</u>

**TAZEWELL COUNTY, ILLINOIS**

Township Motor Fuel Tax Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	<u>2009</u> <u>Actual</u>
<b>REVENUES</b>				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 1,173,900	\$ 1,173,900	\$ 1,038,564	\$ 1,088,347
Charges for services:				
Reimbursements for services and materials	-	-	280,958	-
Interest	1,400	1,400	9,920	2,533
Miscellaneous income	-	-	202,622	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,175,300	1,175,300	1,532,064	1,090,880
 <b>EXPENDITURES</b>				
Highways:				
Contract construction	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,419,786</u>	<u>1,079,187</u>
Excess (deficiency) of revenues over expenditures	(124,700)	(124,700)	112,278	11,693
 <b>OTHER FINANCING USES</b>				
Transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(84,384)</u>	<u>(76,371)</u>
Net change in fund balance	<u>\$ (199,700)</u>	<u>\$ (199,700)</u>	27,894	(64,678)
 <b>FUND BALANCE</b>				
Beginning of year			<u>801,205</u>	<u>865,883</u>
End of year			<u>\$ 829,099</u>	<u>\$ 801,205</u>



**TAZEWELL COUNTY, ILLINOIS**

County Bridge Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 451,000	\$ 451,000	\$ 448,651	\$ 445,200
Intergovernmental revenue - personal property replacement tax	76,089	76,089	87,620	81,114
Charges for services - fees earned from other governmental units	295,500	295,500	29,603	215,654
Interest	<u>18,000</u>	<u>18,000</u>	<u>28,830</u>	<u>31,933</u>
Total revenues	<u>840,589</u>	<u>840,589</u>	<u>594,704</u>	<u>773,901</u>
 <b>EXPENDITURES</b>				
Highways:				
Engineering	180,000	180,000	181,521	46,446
Bridge construction	<u>810,000</u>	<u>810,000</u>	<u>330,855</u>	<u>718,572</u>
Total expenditures	<u>990,000</u>	<u>990,000</u>	<u>512,376</u>	<u>765,018</u>
Net change in fund balance	<u>\$ (149,411)</u>	<u>\$ (149,411)</u>	82,328	8,883
 <b>FUND BALANCE</b>				
Beginning of year			<u>2,454,815</u>	<u>2,445,932</u>
End of year			<u>\$ 2,537,143</u>	<u>\$ 2,454,815</u>

**TAZEWELL COUNTY, ILLINOIS**

Federal Aid Matching Tax Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 615,000	\$ 615,000	\$ 612,048	\$ 706,234
Intergovernmental revenue:				
Replacement tax	14,692	14,692	16,919	15,662
Reimbursements from local governments	730,000	730,000	6,935	11,940
Interest	15,000	15,000	36,944	19,962
Miscellaneous income	67,500	67,500	21,454	12,975
	<u>1,442,192</u>	<u>1,442,192</u>	<u>694,300</u>	<u>766,773</u>
Total revenues				
<b>EXPENDITURES</b>				
Highways:				
Staff engineer	55,491	55,491	55,800	54,387
P.E. license stipend	1,963	1,963	2,159	1,767
Illinois Municipal Retirement	6,662	6,662	6,108	6,105
Social security	4,395	4,395	4,647	4,405
Medical insurance	6,537	6,537	6,559	6,344
Contract construction and road improvements	2,234,000	2,234,000	1,481,687	303,131
Special right of way	30,000	30,000	700	700
	<u>2,339,048</u>	<u>2,339,048</u>	<u>1,557,660</u>	<u>376,839</u>
Total expenditures				
Net change in fund balance	<u>\$ (896,856)</u>	<u>\$ (896,856)</u>	(863,360)	389,934
<b>FUND BALANCE</b>				
Beginning of year			<u>3,058,275</u>	<u>2,668,341</u>
End of year			<u>\$ 2,194,915</u>	<u>\$ 3,058,275</u>

**TAZEWELL COUNTY, ILLINOIS**

Township Bridge Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Charges for services - maintenance and construction	\$ 944,500	\$ 944,500	\$ 946,855	\$ 175,200
Interest	<u>1,600</u>	<u>1,600</u>	<u>2,479</u>	<u>1,951</u>
Total revenues	<u>946,100</u>	<u>946,100</u>	<u>949,334</u>	<u>177,151</u>
<b>EXPENDITURES</b>				
Highways:				
Engineer consultant	80,000	80,000	62,398	58,444
Bridge construction	<u>944,500</u>	<u>944,500</u>	<u>818,215</u>	<u>-</u>
Total expenditures	<u>1,024,500</u>	<u>1,024,500</u>	<u>880,613</u>	<u>58,444</u>
Net change in fund balance	<u>\$ (78,400)</u>	<u>\$ (78,400)</u>	68,721	118,707
<b>FUND BALANCE</b>				
Beginning of year			<u>334,669</u>	<u>215,962</u>
End of year			<u>\$ 403,390</u>	<u>\$ 334,669</u>

TAZEWELL COUNTY, ILLINOIS

Township Engineering Fund

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

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b><u>Original</u></b>	<b><u>Amended</u></b>	<b><u>Actual</u></b>	
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Charges for services - engineering	\$ -	\$ -	\$ -	\$ 134,290
Interest	-	-	-	4,783
Miscellaneous	-	-	-	7,230
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,303</u>
<b>EXPENDITURES</b>				
Highways:				
Field engineer	-	-	-	46,685
Maintenance personnel	-	-	-	66,698
Part-time	-	-	-	10,285
Medical insurance	-	-	-	9,811
Clothing allowance	-	-	-	7,446
Maintenance materials	-	-	-	7,747
Engineering supplies	-	-	-	6,279
Field engineer supplies	-	-	-	7,857
Dues and subscriptions	-	-	-	2,135
Highway maintenance	-	-	-	3,823
Illinois Municipal Retirement	-	-	-	12,341
Social security	-	-	-	7,265
Conference, seminars, and training	-	-	-	5,509
New equipment	-	-	-	2,934
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>196,815</u>
Deficiency of revenues over expenditures	-	-	-	(50,512)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	76,371
Transfers out	-	-	(756,063)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(756,063)</u>	<u>76,371</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(756,063)</u>	<u>25,859</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>756,063</u>	<u>730,204</u>
End of year			<u>\$ -</u>	<u>\$ 756,063</u>

## TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b><u>Original</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Taxes - general property taxes	\$ 652,046	\$ 652,046	\$ 649,560	\$ 644,030
Intergovernmental revenues:				
Replacement taxes	170,000	170,000	184,731	171,014
Grants:				
Bioterrorism preparedness	183,141	183,141	258,703	310,044
IDPA Medicaid	223,276	223,276	213,457	321,894
Illinois breast/cervical center	237,030	237,030	241,358	261,648
IDPA Medi-check	220,000	220,000	195,753	176,479
IDPH local health protection	217,066	217,066	217,066	213,267
Tobacco grant	60,000	60,000	46,722	40,823
Dental health (Delta Dental)	590,000	590,000	568,362	572,194
Family case management	-	-	416,107	403,745
Women, infants, children	321,600	321,600	327,919	305,368
Teen Reach	198,610	198,610	119,459	167,675
Illinois Environmental Protection				
Agency - Solid Waste				
Enforcement Grant	64,018	64,018	73,895	54,507
SPF - sig	195,125	195,125	178,556	152,532
Decision driving	30,469	30,469	35,163	38,665
Medicare	50,000	50,000	3,868	41,672
Other	1,586,890	1,586,890	996,452	1,042,022
	<u>4,347,225</u>	<u>4,347,225</u>	<u>4,077,571</u>	<u>4,273,549</u>
Charges for services:				
Fees:				
Dental clinic patient	38,000	38,000	44,173	42,669
Immunizations and other	133,450	133,450	212,279	150,205
Environmental health	194,000	194,000	190,621	218,906
Teen Reach	138,000	138,000	132,724	108,886
	<u>503,450</u>	<u>503,450</u>	<u>579,797</u>	<u>520,666</u>
Interest	22,000	22,000	32,543	41,382
Susan G. Komen grant	8,280	8,280	43,673	47,723
Miscellaneous	41,000	41,000	26,829	27,222
	<u>41,000</u>	<u>41,000</u>	<u>26,829</u>	<u>27,222</u>
Total revenues	<u>5,574,001</u>	<u>5,574,001</u>	<u>5,409,973</u>	<u>5,554,572</u>

**TAZEWELL COUNTY, ILLINOIS**

County Health Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>2009 Actual</b>
<b>EXPENDITURES</b>				
Health and welfare:				
County health:				
Department head	\$ 69,970	\$ 69,970	\$ 37,756	\$ 42,046
Administrative staff	225,177	225,177	192,688	199,216
Health education staff	36,065	42,565	40,142	32,244
Nursing staff	193,165	188,165	165,867	169,266
Environmental health staff	300,509	308,909	311,080	308,305
Screening technician	36,167	36,167	30,925	39,755
Maintenance salaries	48,019	50,779	49,237	64,364
On-call help	21,450	21,450	20,154	21,118
Part-time help	18,400	740	-	4,283
Overtime	3,200	8,200	4,403	1,130
Medical insurance	175,000	175,000	156,364	144,468
Office supplies	4,500	4,500	3,852	3,408
Educational materials	9,500	11,000	9,977	9,463
DHC Supplies	-	-	49	-
Medical supplies - field staff	50,000	56,500	57,450	52,086
Technical supplies	10,000	13,000	14,241	11,379
Contractual services	98,000	109,500	104,278	124,343
Medical service	17,200	10,700	10,137	15,566
Postage	13,000	10,300	10,574	11,051
Mileage	36,000	29,000	26,536	34,093
Utilities	35,500	35,500	33,983	34,741
Vehicle maintenance	3,000	1,000	610	4,771
Building maintenance	17,000	19,000	19,951	21,494
Conferences and seminars	1,500	2,025	2,082	1,020
Education and training	6,500	2,675	2,817	1,516
Building, equipment, and furniture	35,000	32,000	7,982	30,982
Contingency	73,191	73,191	-	-
	1,537,013	1,537,013	1,313,135	1,382,108

**TAZEWELL COUNTY, ILLINOIS**

County Health Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>2009 Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Health and welfare (continued):				
Addiction prevention:				
Salaries	\$ 42,000	\$ 42,000	\$ 40,249	\$ 38,673
Medical insurance	4,583	4,583	7,890	6,849
Office supplies	270	270	-	248
Contractual services	150	150	-	-
Mileage	495	495	685	236
Conference and workshops	50	50	-	-
	47,548	47,548	48,824	46,006
Women, infants, and children:				
Salaries	289,856	289,856	299,869	269,306
Medical insurance	33,993	33,993	40,650	32,992
Office supplies	7,974	7,974	15,003	10,929
Contractual services	3,249	3,249	13,466	5,619
Postage	600	600	1,212	984
Mileage	4,200	4,200	5,804	3,219
Education and training	308	308	1,592	184
Equipment	1,420	1,420	4,008	2,050
	341,600	341,600	381,604	325,283
Teen Reach:				
Salaries	556,736	556,736	566,468	543,888
Medical insurance	25,331	25,331	26,737	23,971
Supplies	38,531	38,531	22,815	22,594
Contractual services	279,353	279,353	195,302	230,629
Postage	1,717	1,717	527	477
Mileage	9,608	9,608	8,232	9,605
Education and training	2,700	2,700	872	2,560
Equipment	2,176	2,176	157	-
	916,152	916,152	821,110	833,724

**TAZEWELL COUNTY, ILLINOIS**

County Health Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<b><u>Original</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>2009</u></b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>EXPENDITURES (CONTINUED)</b>				
Health and welfare (continued):				
Case management:				
Salaries	\$ 607,070	\$ 607,070	\$ 565,596	\$ 541,180
Medical insurance	92,376	92,376	68,611	83,957
Supplies	6,543	6,543	14,375	10,666
Contractual services	11,649	11,649	8,043	6,620
Postage	2,858	2,858	2,917	3,008
Travel	20,608	20,608	22,565	20,681
Education and training	1,252	1,252	1,683	467
Equipment	2,044	2,044	593	-
	744,400	744,400	684,383	666,579
Dental health services:				
Salaries	544,916	544,916	560,120	521,976
Medical Insurance	43,256	43,256	49,968	42,100
Dental health supplies	49,200	49,200	56,826	51,620
Contractual	18,800	18,800	20,684	19,105
Postage	200	200	180	78
Mileage	1,200	1,200	1,317	1,228
DHC rent and utilities	62,000	62,000	60,155	63,083
Education and training	4,000	4,000	980	2,171
Equipment	1,500	1,500	2,147	3,000
	725,072	725,072	752,377	704,361
Special grants:				
Salaries	692,279	692,279	504,285	644,015
Medical insurance	92,377	92,377	86,216	72,853
Supplies	47,607	47,607	74,731	109,082
Contractual services	148,209	148,209	147,069	186,703
Patient care	146,663	146,663	162,573	156,528
Postage	1,268	1,268	3,547	3,569
Mileage	15,647	15,647	14,995	20,505
Education and training	13,850	13,850	23,015	13,824
Equipment	1,726	1,726	8,720	7,472
	1,159,626	1,159,626	1,025,151	1,214,551



**TAZEWELL COUNTY, ILLINOIS**

County Health Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Debt service:				
Principal	\$ 30,000	\$ 30,000	\$ 13,543	\$ 13,919
Interest	-	-	16,488	16,112
	<u>30,000</u>	<u>30,000</u>	<u>30,031</u>	<u>30,031</u>
 Total expenditures	 <u>5,501,411</u>	 <u>5,501,411</u>	 <u>5,056,615</u>	 <u>5,202,643</u>
 Net change in fund balance	 <u>\$ 72,590</u>	 <u>\$ 72,590</u>	 353,358	 351,929
 <b>FUND BALANCE</b>				
Beginning of year			<u>3,131,774</u>	<u>2,779,845</u>
End of year			<u>\$ 3,485,132</u>	<u>\$ 3,131,774</u>

TAZEWELL COUNTY, ILLINOIS

Social Security Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 842,000	\$ 842,000	\$ 838,512	\$ 802,151
Taxes - public safety sales tax	419,722	419,722	480,730	423,515
Intergovernmental revenue - replacement tax	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total revenues	1,281,722	1,281,722	1,339,242	1,245,666
<b>EXPENDITURES</b>				
Retirement:				
Social security	<u>1,407,658</u>	<u>1,407,658</u>	<u>1,314,351</u>	<u>1,251,882</u>
Net change in fund balance	<u>\$ (125,936)</u>	<u>\$ (125,936)</u>	24,891	(6,216)
<b>FUND BALANCE</b>				
Beginning of year			<u>772,532</u>	<u>778,748</u>
End of year			<u>\$ 797,423</u>	<u>\$ 772,532</u>

## TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services - registration fees, kennel services, city contracts	\$ 485,641	\$ 485,641	\$ 455,502	\$ 457,249
Fines and forfeitures	15,600	15,600	15,970	15,583
Interest	6,583	6,583	1,498	722
Donations	500	500	675	1,351
Miscellaneous	-	-	2,441	3,433
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	508,324	508,324	476,086	478,338
<b>EXPENDITURES</b>				
Health and welfare:				
Department head salary	52,732	53,787	53,777	52,742
Kennel manager	20,137	21,049	22,601	22,100
Animal rabies warden	72,800	74,477	72,450	65,265
Kennel assistant	18,447	18,447	18,448	17,981
On call	9,600	9,600	9,672	9,381
Clerk hire	27,477	27,992	27,992	27,472
Part-time help	18,000	18,000	20,956	21,178
Overtime	13,300	13,300	15,761	15,969
IMRF	25,628	25,628	27,894	25,150
Social security	17,839	17,839	16,686	16,148
Medical insurance	42,938	42,938	48,253	45,936
Office supplies	1,300	1,300	957	976
Feed	1,300	1,300	266	1,234
Drugs, vaccines, and medical supplies	2,900	3,600	3,379	3,839
Cleaning, maintenance, and chemical supplies	4,700	4,700	4,261	3,481
Gasoline	10,118	14,918	14,948	10,809
Uniforms	750	750	489	210
Consulting fees	500	92	-	-
Veterinary office service	20,913	20,913	20,913	20,913
Telephone	6,450	6,450	3,389	7,449
Cellular telephone	693	793	836	405

**TAZEWELL COUNTY, ILLINOIS**

Animal Control Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>2009 Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Health and welfare (continued):				
Postage	\$ 15,300	\$ 15,300	\$ 15,290	\$ 16,765
Communication center	4,426	4,426	3,177	6,300
Alarm service	620	628	628	620
Printing	500	500	-	468
Gas, electricity, and water	9,384	9,984	9,562	8,820
Garbage collection	1,600	1,600	1,382	1,508
Maintenance	8,000	9,800	7,794	10,640
Education and training	-	-	-	250
Claims	500	500	-	-
Veterinary association	5,000	5,000	3,698	3,182
Spay/neuter deposit reimbursement	5,350	5,350	4,168	5,989
New equipment	25,437	22,237	22,227	8,188
Building construction and remodeling	-	2,750	-	-
Contingency	22,232	10,923	-	-
	466,871	466,871	451,854	431,368
Total expenditures				
	\$ 41,453	\$ 41,453	24,232	46,970
Net change in fund balance				
 <b>FUND BALANCE</b>				
Beginning of year			552,781	505,811
End of year			\$ 577,013	\$ 552,781

TAZEWELL COUNTY, ILLINOIS

Persons With Developmental Disabilities Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>			
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes - general property taxes	\$ 516,580	\$ 516,580	\$ 514,349	\$ 510,051
<b>EXPENDITURES</b>				
Health and welfare:				
Publication of legal notices	75	75	-	-
Building repair and maintenance	4,000	4,000	2,410	1,293
Equipment repair and maintenance	2,500	2,500	1,454	2,320
Grounds maintenance	1,000	1,000	736	-
Special recreation	7,638	7,638	7,638	7,638
Central Illinois Riding therapy	21,150	21,150	21,150	21,150
Fondulac Park	7,638	7,638	7,638	7,638
Tazewell County Resource Center	448,000	448,000	448,000	448,000
Loan repayment	20,000	20,000	20,000	20,000
Contingency	25,600	25,600	-	1,794
	<u>537,601</u>	<u>537,601</u>	<u>509,026</u>	<u>509,833</u>
Total expenditures				
Net change in fund balance	<u>\$ (21,021)</u>	<u>\$ (21,021)</u>	5,323	218
<b>FUND BALANCE</b>				
Beginning of year			<u>79,714</u>	<u>79,496</u>
End of year			<u>\$ 85,037</u>	<u>\$ 79,714</u>

**TAZEWELL COUNTY, ILLINOIS**

Veterans' Assistance Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>		<b>Actual</b>	<b>2009 Actual</b>
	<b>Original Budget</b>	<b>Amended Budget</b>		
<b>REVENUES</b>				
Taxes - general property taxes	\$ 190,818	\$ 190,818	\$ 189,874	\$ 218,144
Miscellaneous income	-	-	1,089	4,397
Total revenues	<u>190,818</u>	<u>190,818</u>	<u>190,963</u>	<u>222,541</u>
<b>EXPENDITURES</b>				
Health and welfare:				
Department head	35,574	35,574	35,571	35,214
Clerk hire	20,996	20,996	20,990	21,649
Part-time help	-	-	-	12,078
Medical insurance	10,302	10,302	10,327	11,112
Office supplies	600	600	649	846
Food	100	100	-	-
Dues and subscriptions	225	225	225	225
Telephone	4,400	4,400	2,380	4,896
Postage	300	300	88	592
Mileage	2,600	2,600	2,599	2,999
Indigent burial	630	980	630	1,260
Lodging	200	200	-	-
Education and training	200	200	-	-
Homeless grant	-	-	-	15,382
Emergency assistance	110,000	109,650	109,590	113,276
New equipment	250	250	90	444
Contingency	9,319	9,319	-	-
Total expenditures	<u>195,696</u>	<u>195,696</u>	<u>183,139</u>	<u>219,973</u>
Net change in fund balance	<u>\$ (4,878)</u>	<u>\$ (4,878)</u>	7,824	2,568
<b>FUND BALANCE</b>				
Beginning of year			<u>167,659</u>	<u>165,091</u>
End of year			<u>\$ 175,483</u>	<u>\$ 167,659</u>

TAZEWELL COUNTY, ILLINOIS

Law Library Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Charges for services - law library fees	\$ 55,000	\$ 55,000	\$ 64,572	\$ 66,609
<b>EXPENDITURES</b>				
Judicial:				
Books and records	<u>60,000</u>	<u>60,000</u>	<u>59,490</u>	<u>68,049</u>
Net change in fund balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	5,082	(1,440)
<b>FUND BALANCE</b>				
Beginning of year			<u>64,390</u>	<u>65,830</u>
End of year			<u>\$ 69,472</u>	<u>\$ 64,390</u>

**TAZEWELL COUNTY, ILLINOIS**

Circuit Clerk Automation Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Charges for services - automation revenue	\$ 223,000	\$ 223,000	\$ 197,907	\$ 220,160
Interest	<u>1,000</u>	<u>1,000</u>	<u>1,579</u>	<u>2,739</u>
Total revenues	<u>224,000</u>	<u>224,000</u>	<u>199,486</u>	<u>222,899</u>
<b>EXPENDITURES</b>				
Judicial:				
County officer	20,205	20,205	20,191	19,172
Clerk hire	23,455	23,455	23,925	23,442
Clerk hire - exempt	78,898	78,898	78,910	110,396
Part-time	15,000	15,000	-	-
Overtime	1,000	1,000	-	-
Supplies	10,000	10,000	2,808	4,781
Contractual	20,000	20,000	22,952	20,994
Mileage	500	500	-	263
Education and training	3,000	3,000	-	746
Equipment	<u>15,000</u>	<u>15,000</u>	<u>1,457</u>	<u>37,228</u>
Total expenditures	<u>187,058</u>	<u>187,058</u>	<u>150,243</u>	<u>217,022</u>
Net change in fund balance	<u>\$ 36,942</u>	<u>\$ 36,942</u>	49,243	5,877
<b>FUND BALANCE</b>				
Beginning of year			<u>160,030</u>	<u>154,153</u>
End of year			<u>\$ 209,273</u>	<u>\$ 160,030</u>



TAZEWELL COUNTY, ILLINOIS

Economic Development Grant Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Loan repayment	\$ 95,842	\$ 95,842	\$ 108,033	\$ 90,253
Interest	<u>4,500</u>	<u>4,500</u>	<u>24,510</u>	<u>20,154</u>
Total revenues	100,342	100,342	132,543	110,407
 <b>EXPENDITURES</b>				
Community development:				
Loan disbursements	<u>150,000</u>	<u>150,000</u>	<u>255,000</u>	<u>150,000</u>
Net change in fund balance	<u>\$ (49,658)</u>	<u>\$ (49,658)</u>	(122,457)	(39,593)
 <b>FUND BALANCE</b>				
Beginning of year			<u>383,067</u>	<u>422,660</u>
End of year			<u>\$ 260,610</u>	<u>\$ 383,067</u>

TAZEWELL COUNTY, ILLINOIS

County Recorder Automation Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for services:				
Automation revenue	\$ 79,800	\$ 79,800	\$ 77,487	\$ 88,511
GIS revenue	26,600	26,600	25,828	29,504
Miscellaneous	-	-	-	40
	<u>106,400</u>	<u>106,400</u>	<u>103,315</u>	<u>118,055</u>
Total revenues				
<b>EXPENDITURES</b>				
General governmental services:				
Part-time help	2,000	2,000	-	151
Overtime	2,000	2,000	2,631	832
Illinois Municipal Retirement	-	-	298	92
Office supplies	1,500	1,500	-	453
Books and records	6,000	6,000	5,433	5,635
Dues and subscriptions	1,000	1,000	975	40
Contractual services	2,000	2,000	60	-
Computer user fee	75,000	75,000	64,620	72,080
Mileage	1,000	1,000	-	-
Photography and microfilm	3,000	3,000	604	362
Education and training	2,500	2,500	1,208	931
	<u>96,000</u>	<u>96,000</u>	<u>75,829</u>	<u>80,576</u>
Total expenditures				
Excess of revenues over expenditures	10,400	10,400	27,486	37,479
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(23,180)	-
	<u>-</u>	<u>-</u>	<u>(23,180)</u>	<u>-</u>
Net change in fund balance	\$ 10,400	\$ 10,400	4,306	37,479
<b>FUND BALANCE</b>				
Beginning of year			64,467	26,988
End of year			\$ 68,773	\$ 64,467

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Child Support Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Intergovernmental revenue - grant	\$ 36,994	\$ 36,994	\$ 40,708	\$ 37,353
Charges for services - child support fees	70,000	70,000	95,837	92,885
Interest	600	600	573	795
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	107,594	107,594	137,118	131,033
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
Judicial:				
Supervisor	36,279	36,279	36,272	35,555
Clerk hire	28,720	28,720	29,286	28,707
Part-time help	14,238	14,238	14,363	12,997
Overtime	2,000	2,000	-	-
Illinois Municipal Retirement	9,602	9,602	7,575	7,023
Social security	6,215	6,215	4,825	4,734
Medical insurance	11,462	11,462	5,164	10,120
Supplies	5,000	5,000	70	664
Collection efforts	1,000	1,000	-	-
Mileage	500	500	-	-
Education and training	1,000	1,000	-	-
Equipment	5,000	5,000	-	160
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	121,016	121,016	97,555	99,960
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ (13,422)	\$ (13,422)	39,563	31,073
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>				
Beginning of year			<hr/>	<hr/>
			177,896	146,823
End of year			<hr/>	<hr/>
			\$ 217,459	\$ 177,896

TAZEWELL COUNTY, ILLINOIS

Treasurer's Automation Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Charges for services - automation revenue	\$ 15,000	\$ 15,000	\$ 16,920	\$ 16,460
Interest	<u>2,000</u>	<u>2,000</u>	<u>1,017</u>	<u>1,887</u>
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>17,937</u>	<u>18,347</u>
<b>EXPENDITURES</b>				
General governmental services:				
Deputy Collector	20,000	20,000	17,863	-
Office supplies	<u>8,700</u>	<u>8,700</u>	<u>8,374</u>	<u>19,401</u>
Total expenditures	<u>28,700</u>	<u>28,700</u>	<u>26,237</u>	<u>19,401</u>
Net change in fund balance	<u>\$ (11,700)</u>	<u>\$ (11,700)</u>	(8,300)	(1,054)
<b>FUND BALANCE</b>				
Beginning of year			<u>118,376</u>	<u>119,430</u>
End of year			<u>\$ 110,076</u>	<u>\$ 118,376</u>

## TAZEWELL COUNTY, ILLINOIS

Solid Waste Planning Fund

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

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	2010		<u>Actual</u>	2009 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>		
<b>REVENUES</b>				
Charges for services - tipping fees and landfill siting	\$ 350,000	\$ 350,000	\$ 378,794	\$ 335,013
Interest	2,500	2,500	14,621	1,860
Total revenues	<u>352,500</u>	<u>352,500</u>	<u>393,415</u>	<u>336,873</u>
<b>EXPENDITURES</b>				
Health and welfare:				
Salaries	171,908	171,908	176,934	183,696
Health insurance	31,998	31,998	27,454	34,785
Office supplies	500	500	500	112
Educational materials	500	500	317	437
Contractual services	200,000	200,000	192,154	181,494
Recycling	4,500	4,500	3,600	3,600
Pekin landfill	5,000	5,000	4,287	3,255
Postage	350	350	58	177
Mileage	4,500	4,500	2,056	2,670
Printing	-	-	87	-
Education and training	500	500	135	7
Equipment	500	500	-	649
Total expenditures	<u>420,256</u>	<u>420,256</u>	<u>407,582</u>	<u>410,882</u>
Deficiency of revenues over expenditures	(67,756)	(67,756)	(14,167)	(74,009)
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(14,621)	(1,860)
Net change in fund balance	<u>\$ (67,756)</u>	<u>\$ (67,756)</u>	(28,788)	(75,869)
<b>FUND BALANCE</b>				
Beginning of year			<u>1,085,378</u>	<u>1,161,247</u>
End of year			<u>\$ 1,056,590</u>	<u>\$ 1,085,378</u>

TAZEWELL COUNTY, ILLINOIS

Rural We-Care, Inc. Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>			
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental revenue - governmental grants	\$ 720,920	\$ 720,920	\$ 533,120	\$ 508,027
<b>EXPENDITURES</b>				
Health and welfare - contractual services	<u>720,920</u>	<u>720,920</u>	<u>533,120</u>	<u>508,027</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	-
<b>FUND BALANCE</b>				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ -</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS**

Circuit Clerk Document Storage Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Charges for services - document storage fees	\$ 223,000	\$ 223,000	\$ 197,269	\$ 221,757
Interest	<u>1,500</u>	<u>1,500</u>	<u>1,066</u>	<u>1,775</u>
Total revenues	<u>224,500</u>	<u>224,500</u>	<u>198,335</u>	<u>223,532</u>
<b>EXPENDITURES</b>				
Judicial:				
County officer	47,145	47,145	47,113	43,195
Exempt Personnel	59,603	59,603	58,965	411
Clerk hire	74,886	74,886	72,130	98,789
Part-time help	26,000	26,000	21,229	29,417
Overtime	5,000	5,000	-	2
Illinois Municipal Retirement	25,133	25,133	21,302	17,186
Social security	16,267	16,267	4,848	4,650
Medical insurance	16,727	16,727	16,753	16,078
Supplies	25,000	25,000	23,574	23,938
Contractual services	15,000	15,000	10,492	9,452
Mileage	500	500	-	-
Education and training	2,000	2,000	-	323
Equipment	<u>25,000</u>	<u>25,000</u>	<u>385</u>	<u>2,853</u>
Total expenditures	<u>338,261</u>	<u>338,261</u>	<u>276,791</u>	<u>246,294</u>
Net change in fund balance	<u>\$ (113,761)</u>	<u>\$ (113,761)</u>	(78,456)	(22,762)
<b>FUND BALANCE</b>				
Beginning of year			<u>277,666</u>	<u>300,428</u>
End of year			<u>\$ 199,210</u>	<u>\$ 277,666</u>

**TAZEWELL COUNTY, ILLINOIS**

Police Vehicle and Equipment Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental - grant revenue	\$ -	\$ -	\$ 7,184	\$ -
Charges for services - police vehicle revenue	24,000	24,000	12,789	21,295
Interest	<u>-</u>	<u>-</u>	<u>53</u>	<u>79</u>
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>20,026</u>	<u>21,374</u>
 <b>EXPENDITURES</b>				
Vehicle maintenance	-	-	-	1,165
Vehicle equipment	<u>35,000</u>	<u>35,000</u>	<u>41,169</u>	<u>12,771</u>
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>41,169</u>	<u>13,936</u>
Net change in fund balance	<u>\$ (11,000)</u>	<u>\$ (11,000)</u>	(21,143)	7,438
 <b>FUND BALANCE</b>				
Beginning of year			<u>30,183</u>	<u>22,745</u>
End of year			<u>\$ 9,040</u>	<u>\$ 30,183</u>



## TAZEWELL COUNTY, ILLINOIS

Children's Advocacy Center Fund

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

Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>		<b>Actual</b>	<b>2009 Actual</b>
	<b><u>Original Budget</u></b>	<b><u>Amended Budget</u></b>		
<b>REVENUES</b>				
Intergovernmental revenue - grant	\$ 200,000	\$ 200,000	\$ 208,840	\$ 184,735
Interest	250	250	224	282
Miscellaneous	<u>34,000</u>	<u>34,000</u>	<u>33,088</u>	<u>62,402</u>
Total revenues	<u>234,250</u>	<u>234,250</u>	<u>242,152</u>	<u>247,419</u>
<b>EXPENDITURES</b>				
Health and welfare:				
Salaries	107,200	107,200	110,066	111,685
Illinois Municipal Retirement	12,700	12,700	10,802	11,030
Social security	9,000	9,000	8,123	8,179
Medical insurance	13,000	13,000	12,452	14,158
Supplies	4,000	4,000	4,933	2,127
Food	750	750	663	759
Dues and subscriptions	250	250	193	443
Contractual	38,000	38,000	32,081	28,906
Consulting services	1,500	1,500	2,245	555
Postage	700	700	784	846
Local transportation	6,000	6,000	4,010	5,223
Printing and artwork	3,500	3,500	3,546	3,273
Utilities	9,000	9,000	8,836	8,654
Conferences	3,000	3,000	4,217	2,738
Rent	6,000	6,000	6,000	6,000
Equipment	3,000	3,000	20,321	3,302
Occupancy	<u>5,000</u>	<u>5,000</u>	<u>5,685</u>	<u>3,316</u>
Total expenditures	<u>222,600</u>	<u>222,600</u>	<u>234,957</u>	<u>211,194</u>
Net change in fund balance	<u>\$ 11,650</u>	<u>\$ 11,650</u>	7,195	36,225
<b>FUND BALANCE</b>				
Beginning of year			<u>115,585</u>	<u>79,360</u>
End of year			<u>\$ 122,780</u>	<u>\$ 115,585</u>

## TAZEWELL COUNTY, ILLINOIS

GIS Fund

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

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>		<b>Actual</b>	<b>2009 Actual</b>
	<b>Original Budget</b>	<b>Amended Budget</b>		
<b>REVENUES</b>				
Charges for services - GIS revenue	\$ 243,000	\$ 243,000	\$ 246,436	\$ 281,819
Interest	500	500	654	479
Total revenues	<u>243,500</u>	<u>243,500</u>	<u>247,090</u>	<u>282,298</u>
<b>EXPENDITURES</b>				
General governmental services:				
Department head	26,245	26,245	26,249	25,723
Deputy assessor	26,413	26,921	26,930	26,397
Clerk hire	41,186	42,628	43,602	40,982
IMRF	11,092	11,092	11,069	10,290
Social security	7,179	7,179	3,561	5,548
Office supplies	440	440	47	197
Technical supplies	1,700	1,700	1,462	1,570
Maps and plats	4,000	4,000	3,940	-
Contractual services	58,000	58,000	57,916	129,920
GIS Software/license	6,000	12,300	10,683	6,592
GIS Flyover/Data	60,000	51,750	-	-
GIS Technology	30,000	30,000	29,460	-
Mileage	60	60	60	-
GIS computer equipment	1,000	1,000	814	1,495
Total expenditures	<u>273,315</u>	<u>273,315</u>	<u>215,793</u>	<u>248,714</u>
Excess (deficiency) of revenues over expenditures	(30,315)	(30,315)	31,297	33,584
<b>OTHER FINANCING SOURCES</b>				
Transfers out	-	-	(2,264)	-
Net change in fund balance	<u>\$ (30,315)</u>	<u>\$ (30,315)</u>	29,033	33,584
<b>FUND BALANCE</b>				
Beginning of year			<u>203,671</u>	<u>170,087</u>
End of year			<u>\$ 232,704</u>	<u>\$ 203,671</u>

TAZEWELL COUNTY, ILLINOIS

Juvenile Reporting Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Intergovernmental revenues:				
Title IV - E	\$ -	\$ -	\$ 38,764	\$ 3,998
Sex Offender Project grants	15,100	15,100	66,073	47,360
Matching funds from other counties	<u>46,266</u>	<u>46,266</u>	<u>10,155</u>	<u>24,633</u>
Total revenues	<u>61,366</u>	<u>61,366</u>	<u>114,992</u>	<u>75,991</u>
<b>EXPENDITURES</b>				
Judicial:				
Contractual	<u>120,266</u>	<u>120,266</u>	<u>68,587</u>	<u>120,266</u>
Excess (deficiency) of revenues over expenditures	(58,900)	(58,900)	46,405	(44,275)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>21,633</u>	<u>21,633</u>
Net change in fund balance	<u><u>\$ (58,900)</u></u>	<u><u>\$ (58,900)</u></u>	68,038	(22,642)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>(19,917)</u>	<u>2,725</u>
End of year			<u><u>\$ 48,121</u></u>	<u><u>\$ (19,917)</u></u>

**TAZEWELL COUNTY, ILLINOIS**

County Clerk Automation Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Charges for services	\$ 22,000	\$ 22,000	\$ 20,861	\$ 22,060
Interest	<u>200</u>	<u>200</u>	<u>284</u>	<u>228</u>
Total revenues	<u>22,200</u>	<u>22,200</u>	<u>21,145</u>	<u>22,288</u>
<b>EXPENDITURES</b>				
General governmental services:				
Office supplies	10,000	10,000	2,112	2,407
Contractual services	2,700	2,700	2,700	2,700
New equipment	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>2,504</u>
Total expenditures	<u>20,200</u>	<u>20,200</u>	<u>4,812</u>	<u>7,611</u>
Excess of revenues over expenditure	2,000	2,000	16,333	14,677
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>(10,449)</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	5,884	14,677
<b>FUND BALANCE</b>				
Beginning of year			<u>28,645</u>	<u>13,968</u>
End of year			<u>\$ 34,529</u>	<u>\$ 28,645</u>

**TAZEWELL COUNTY, ILLINOIS**

State's Attorney Forfeiture Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Fines and forfeitures	\$ 19,000	\$ 19,000	\$ 27,011	\$ 26,308
Interest	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>3,020</u>
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>27,011</u>	<u>29,328</u>
 <b>EXPENDITURES</b>				
Public safety and corrections:				
Forfeiture expenses	50,000	50,000	2,096	-
Special prosecutor	9,000	9,000	-	-
Drug enforcement expenses	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>94,000</u>	<u>94,000</u>	<u>2,096</u>	<u>-</u>
Net change in fund balance	<u>\$ (71,000)</u>	<u>\$ (71,000)</u>	24,915	29,328
 <b>FUND BALANCE</b>				
Beginning of year			<u>211,375</u>	<u>182,047</u>
End of year			<u>\$ 236,290</u>	<u>\$ 211,375</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Operations Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Charges for services - operations revenue	\$ 25,110	\$ 23,605
Interest	<u>651</u>	<u>736</u>
Total revenues	25,761	24,341
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	25,761	24,341
<b>OTHER FINANCING USES</b>		
Transfers out	<u>(25,011)</u>	<u>-</u>
Net change in fund balance	750	24,341
<b>FUND BALANCE</b>		
Beginning of year	<u>65,151</u>	<u>40,810</u>
End of year	<u>\$ 65,901</u>	<u>\$ 65,151</u>

**TAZEWELL COUNTY, ILLINOIS**

Tri-County Development Grant Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Loan repayment	\$ -	\$ 176
Interest	<u>-</u>	<u>18</u>
Total revenues	-	194
 <b>EXPENDITURES</b>	 <u>-</u>	 <u>-</u>
Excess of revenues over expenditures	-	194
 <b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	10,829
Transfers out	<u>(523)</u>	<u>-</u>
Total other financing sources (uses)	<u>(523)</u>	<u>10,829</u>
Net change in fund balance	(523)	11,023
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>529</u>	<u>(10,494)</u>
End of year	<u>\$ 6</u>	<u>\$ 529</u>

TAZEWELL COUNTY, ILLINOIS

Indemnity Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Fines and forfeitures - indemnity fees	\$ 33,840	\$ 32,920
Interest	<u>3,525</u>	<u>10,715</u>
Total revenues	37,365	43,635
<b>EXPENDITURES</b>		
General governmental services:		
Contractual service	<u>25,540</u>	<u>55,267</u>
Excess (deficiency) of revenues over expenditures	11,825	(11,632)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	52,101
Transfers out	<u>(2,615)</u>	<u>-</u>
Total other financing sources	<u>(2,615)</u>	<u>52,101</u>
Net change in fund balance	9,210	40,469
<b>FUND BALANCE</b>		
Beginning of year	<u>698,284</u>	<u>657,815</u>
End of year	<u>\$ 707,494</u>	<u>\$ 698,284</u>



TAZEWELL COUNTY, ILLINOIS

Sheriff's Commissary Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Charges for services:		
Fees for phone use	\$ 48,912	\$ 50,526
Commissary sales	<u>69,694</u>	<u>97,225</u>
Total revenues	<u>118,606</u>	<u>147,751</u>
 <b>EXPENDITURES</b>		
Public safety and corrections:		
Supplies purchased for resale	24,872	35,056
Supplies purchased for the benefit of prisoners	<u>90,827</u>	<u>124,569</u>
Total expenditures	<u>115,699</u>	<u>159,625</u>
Net change in fund balance	2,907	(11,874)
 <b>FUND BALANCE</b>		
Beginning of year	<u>36,672</u>	<u>48,546</u>
End of year	<u>\$ 39,579</u>	<u>\$ 36,672</u>

**TAZEWELL COUNTY, ILLINOIS**

Working Cash Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2010

With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Interest	\$ 4,305	\$ 6,550
 <b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	4,305	6,550
 <b>OTHER FINANCING USES</b>		
Transfers out	<u>(4,305)</u>	<u>(7,018)</u>
Net change in fund balance	-	(468)
 <b>FUND BALANCE</b>		
Beginning of year	<u>450,757</u>	<u>451,225</u>
End of year	<u>\$ 450,757</u>	<u>\$ 450,757</u>

**TAZEWELL COUNTY, ILLINOIS**

Debt Service Fund

Balance Sheet

November 30, 2010

With Comparative Figures for November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	\$ 21,106	\$ 1,767,610
<b>TOTAL ASSETS</b>	<u>\$ 21,106</u>	<u>\$ 1,767,610</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities	\$ -	\$ -
Fund balance - reserved	<u>21,106</u>	<u>1,767,610</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 21,106</u>	<u>\$ 1,767,610</u>

**TAZEWELL COUNTY, ILLINOIS**

Debt Service Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Taxes - public safety sales tax	\$ 2,178,793	\$ 2,178,793	\$ 2,446,105	\$ 2,349,686
Interest	<u>7,500</u>	<u>7,500</u>	<u>1,868</u>	<u>5,839</u>
Total revenues	<u>2,186,293</u>	<u>2,186,293</u>	<u>2,447,973</u>	<u>2,355,525</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	2,324,940	2,324,940	3,995,000	1,950,000
Interest	-	-	202,803	346,540
Bond issue costs	-	-	55,917	-
Agent fee	<u>-</u>	<u>-</u>	<u>790</u>	<u>1,500</u>
Total expenditures	<u>2,324,940</u>	<u>2,324,940</u>	<u>4,254,510</u>	<u>2,298,040</u>
Excess (deficiency) of revenues over over expenditures	(138,647)	(138,647)	(1,806,537)	57,485
<b>OTHER FINANCING USES</b>				
Refunding bonds issued	-	-	3,945,000	-
Payment to refunded bond escrow agent	<u>-</u>	<u>-</u>	<u>(3,884,967)</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>60,033</u>	<u>-</u>
Net change in fund balance	<u>\$ (138,647)</u>	<u>\$ (138,647)</u>	(1,746,504)	57,485
<b>FUND BALANCE</b>				
Beginning of year			<u>1,767,610</u>	<u>1,710,125</u>
End of year			<u>\$ 21,106</u>	<u>\$ 1,767,610</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Net Assets

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS	<b>Tort Judgment Fund</b>	<b>Health Insurance Fund</b>	<b>Totals</b>	
			<u>2010</u>	<u>2009</u>
<b>CURRENT ASSETS</b>				
Cash	\$ 1,135,495	\$ 2,107,495	\$ 3,242,990	\$ 1,702,633
Investments	117,044	-	117,044	1,252,712
Property taxes receivable	841,500	-	841,500	891,000
Accrued interest receivable	918	-	918	351
Stop loss receivable	-	37,465	37,465	4,939
Due from other funds	-	537,375	537,375	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,094,957</u></b>	<b><u>\$ 2,682,335</u></b>	<b><u>\$ 4,777,292</u></b>	<b><u>\$ 3,851,635</u></b>
 <b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ -	\$ 3,535	\$ 3,535	\$ 3,535
Claims payable	4,586	-	4,586	260
Estimated payable for claims and losses	-	340,112	340,112	292,425
Due to other funds	-	-	-	100,000
Due to others	-	19,129	19,129	19,129
Deferred revenue - property taxes	841,500	-	841,500	891,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	846,086	362,776	1,208,862	1,306,349
 <b>NET ASSETS</b>	 <u>1,248,871</u>	 <u>2,319,559</u>	 <u>3,568,430</u>	 <u>2,545,286</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <b><u>\$ 2,094,957</u></b>	 <b><u>\$ 2,682,335</u></b>	 <b><u>\$ 4,777,292</u></b>	 <b><u>\$ 3,851,635</u></b>

## TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

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

Year Ended November 30, 2010

With Comparative Totals for Year Ended November 30, 2009

	<b>Tort Judgment Fund</b>	<b>Health Insurance Fund</b>	<b>Totals</b>	
			<b>2010</b>	<b>2009</b>
<b>OPERATING REVENUES</b>				
Charges for services	\$ -	\$ 3,554,717	\$ 3,554,717	\$ 3,284,549
Refunds and recoveries	-	42,069	42,069	167,748
Total operating revenues	-	3,596,786	3,596,786	3,452,297
<b>OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES</b>				
Liability claims	-	-	-	121,000
Medical claims	-	2,523,585	2,523,585	2,498,473
Administrative costs	387,687	111,300	498,987	386,085
Stop loss reinsurance	270,166	204,267	474,433	715,422
Total operating expenses	657,853	2,839,152	3,497,005	3,720,980
Operating income (loss)	(657,853)	757,634	99,781	(268,683)
<b>NONOPERATING REVENUES</b>				
Taxes - general property taxes	897,029	-	897,029	938,506
Interest income	2,544	19,314	21,858	4,423
Miscellaneous income	4,476	-	4,476	231
Total nonoperating revenues	904,049	19,314	923,363	943,160
Income before transfers	246,196	776,948	1,023,144	674,477
<b>OTHER FINANCING SOURCES</b>				
Transfer in	-	-	-	250,000
Change in net assets	246,196	776,948	1,023,144	924,477
<b>NET ASSETS</b>				
Beginning of year	1,002,675	1,542,611	2,545,286	1,620,809
End of year	\$ 1,248,871	\$ 2,319,559	\$ 3,568,430	\$ 2,545,286

## TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

## Combining Statement of Cash Flows

Year Ended November 30, 2010  
With Comparative Totals for Year Ended November 30, 2009

	<b>Tort Judgment Fund</b>	<b>Health Insurance Fund</b>	<b>Totals</b>	
			<u>2010</u>	<u>2009</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from assessments made to other funds	\$ -	\$ 2,075,413	\$ 2,075,413	\$ 2,409,546
Cash received from employees and others	-	941,929	941,929	875,003
Cash received from refunds and recoveries	-	9,543	9,543	198,295
Cash paid for claims	-	(2,475,898)	(2,475,898)	(2,721,866)
Cash paid for administrative costs, stop loss insurance, and loss replacement	<u>(753,527)</u>	<u>(315,567)</u>	<u>(1,069,094)</u>	<u>(1,106,376)</u>
Net cash provided by (used in) operating activities	<u>(753,527)</u>	<u>235,420</u>	<u>(518,107)</u>	<u>(345,398)</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Real estate taxes received	897,029	-	897,029	938,506
Transfer in	-	-	-	250,000
Miscellaneous income	<u>4,476</u>	<u>-</u>	<u>4,476</u>	<u>231</u>
Net cash provided by noncapital and related financing activities	<u>901,505</u>	<u>-</u>	<u>901,505</u>	<u>1,188,737</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
(Purchase) sale of investments	35,668	1,100,000	1,135,668	(1,138,447)
Interest received on cash and investments	<u>1,695</u>	<u>19,596</u>	<u>21,291</u>	<u>4,128</u>
Net cash provided by (used in) investing activities	<u>37,363</u>	<u>1,119,596</u>	<u>1,156,959</u>	<u>(1,134,319)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	185,341	1,355,016	1,540,357	(290,980)
<b>CASH</b>				
Beginning of year	<u>950,154</u>	<u>752,479</u>	<u>1,702,633</u>	<u>1,993,613</u>
End of year	<u>\$ 1,135,495</u>	<u>\$ 2,107,495</u>	<u>\$ 3,242,990</u>	<u>\$ 1,702,633</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

Year Ended November 30, 2010  
With Comparative Totals for Year Ended November 30, 2009

	<b>Tort Judgment Fund</b>	<b>Health Insurance Fund</b>	<b>Totals</b>	
			<u>2010</u>	<u>2009</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (657,853)	\$ 757,634	\$ 99,781	\$ (268,683)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in assets and liabilities:				
Stop loss receivable	-	(32,526)	(32,526)	30,547
Due from other funds	-	(537,375)	(537,375)	-
Accounts payable	4,326	-	4,326	(4,869)
Claims payable	-	-	-	(99,740)
Estimated payable for claims and losses	-	47,687	47,687	(2,653)
Due to other funds	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
 <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
	<u>\$ (753,527)</u>	<u>\$ 235,420</u>	<u>\$ (518,107)</u>	<u>\$ (345,398)</u>



## TAZEWELL COUNTY, ILLINOIS

Tort Judgment Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>OPERATING REVENUES</b>	\$ -	\$ -
<b>OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES</b>		
Liability claims	-	121,000
Administrative costs:		
Workmen's compensation	237,257	259,669
Unemployment insurance	53,046	37,897
Outside defense	91,894	231
Risk management	490	449
Professional Services	5,000	-
Total administrative costs	<u>387,687</u>	<u>298,246</u>
Stop loss reinsurance:		
Property	51,682	51,383
General liability	135,438	260,044
Bonds	3,077	680
Broker/TPA fees	53,216	41,625
Physical damage/loss replacement	10,371	7,539
Automobile	16,382	18,447
Total stop loss reinsurance	<u>270,166</u>	<u>379,718</u>
Total operating expenses	<u>657,853</u>	<u>798,964</u>
Operating loss	<u>(657,853)</u>	<u>(798,964)</u>
<b>NONOPERATING REVENUES</b>		
Taxes - general property taxes	897,029	938,506
Interest income	2,544	1,436
Miscellaneous income	4,476	231
Total nonoperating revenues	<u>904,049</u>	<u>940,173</u>
Net income	246,196	141,209
<b>NET ASSETS</b>		
Beginning of year	<u>1,002,675</u>	<u>861,466</u>
End of year	<u>\$ 1,248,871</u>	<u>\$ 1,002,675</u>

## TAZEWELL COUNTY, ILLINOIS

Health Insurance Fund

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 3,554,717	\$ 3,284,549
Refunds and recoveries	42,069	167,748
Total operating revenues	<u>3,596,786</u>	<u>3,452,297</u>
<b>OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES</b>		
Claims expense	<u>2,523,585</u>	<u>2,498,473</u>
Administrative costs:		
Health and dental administration	77,544	59,060
Employee life insurance	22,083	19,341
Voluntary life insurance	11,252	8,867
Voluntary accidental, death, and dismemberment life insurance	421	571
	<u>111,300</u>	<u>87,839</u>
Stop-loss reinsurance:		
Employee	85,411	157,250
Dependent	104,968	156,602
Aggregate	13,888	21,852
	<u>204,267</u>	<u>335,704</u>
Total operating expenses	<u>2,839,152</u>	<u>2,922,016</u>
Operating income	757,634	530,281
<b>NONOPERATING REVENUES</b>		
Interest income	<u>19,314</u>	<u>2,987</u>
Income before transfers	776,948	533,268
<b>OTHER FINANCING SOURCES</b>		
Transfer In	<u>-</u>	<u>250,000</u>
Change in net assets	776,948	783,268
<b>NET ASSETS</b>		
Beginning of year	<u>1,542,611</u>	<u>759,343</u>
End of year	<u>\$ 2,319,559</u>	<u>\$ 1,542,611</u>

## TAZEWELL COUNTY, ILLINOIS

Agency Funds

## Combining Statement of Assets and Liabilities

Year Ended November 30, 2010

	<b>Balance, November 30, 2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, November 30, 2010</b>
<b>PROPERTY TAX FUND</b>				
Assets:				
Cash and investments	\$ 434,319	\$ 172,977,827	\$ 172,976,015	\$ 436,131
Due from taxing bodies	<u>249,642</u>	<u>-</u>	<u>-</u>	<u>249,642</u>
	<u>\$ 683,961</u>	<u>\$ 172,977,827</u>	<u>\$ 172,976,015</u>	<u>\$ 685,773</u>
Liabilities:				
Tax objections held in escrow	\$ 183,594	\$ -	\$ -	\$ 183,594
Amounts due taxing bodies and others	<u>500,367</u>	<u>172,977,827</u>	<u>172,976,015</u>	<u>502,179</u>
	<u>\$ 683,961</u>	<u>\$ 172,977,827</u>	<u>\$ 172,976,015</u>	<u>\$ 685,773</u>
<b>ESTATE TAX FUND</b>				
Assets:				
Cash and investments	\$ 4,618	\$ 792,211	\$ 792,019	\$ 4,810
	<u>\$ 4,618</u>	<u>\$ 792,211</u>	<u>\$ 792,019</u>	<u>\$ 4,810</u>
Liabilities:				
Due to State of Illinois	\$ 4,618	\$ 792,211	\$ 792,019	\$ 4,810
	<u>\$ 4,618</u>	<u>\$ 792,211</u>	<u>\$ 792,019</u>	<u>\$ 4,810</u>
<b>UNCLAIMED FUND</b>				
Assets:				
Cash and investments	\$ 145,574	\$ 24,649	\$ 21,666	\$ 148,557
	<u>\$ 145,574</u>	<u>\$ 24,649</u>	<u>\$ 21,666</u>	<u>\$ 148,557</u>
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to others	<u>120,507</u>	<u>24,649</u>	<u>21,666</u>	<u>123,490</u>
	<u>\$ 145,574</u>	<u>\$ 24,649</u>	<u>\$ 21,666</u>	<u>\$ 148,557</u>
<b>CIRCUIT CLERK/COUNTY CLERK ESCROW FUND</b>				
Assets:				
Cash and investments	\$ 1,546,382	\$ 10,875,922	\$ 10,424,343	\$ 1,997,961
	<u>\$ 1,546,382</u>	<u>\$ 10,875,922</u>	<u>\$ 10,424,343</u>	<u>\$ 1,997,961</u>
Liabilities:				
Bond, restitution, tax redemption, and other miscellaneous available for distribution	\$ 1,546,382	\$ 10,875,922	\$ 10,424,343	\$ 1,997,961
	<u>\$ 1,546,382</u>	<u>\$ 10,875,922</u>	<u>\$ 10,424,343</u>	<u>\$ 1,997,961</u>

**TAZEWELL COUNTY, ILLINOIS**

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2010

	<u>Balance, November 30, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2010</u>
<b>INMATE BENEFIT FUND</b>				
Assets:				
Cash and investments	\$ 5,353	\$ 362,936	\$ 360,830	\$ 7,459
Liabilities:				
Accounts payable	\$ 5,353	\$ 362,936	\$ 360,830	\$ 7,459
 <b>DISTRIBUTIVE FUND</b>				
Assets:				
Cash and investments	\$ 2,988	\$ 1,148,325	\$ 1,148,315	\$ 2,998
Liabilities:				
Amounts due taxing bodies and others	\$ 2,988	\$ 1,148,325	\$ 1,148,315	\$ 2,998
 <b>MISCELLANEOUS TRUSTEE FUND</b>				
Assets:				
Cash and investments	\$ 20,318	\$ 55,380	\$ 55,694	\$ 20,004
Liabilities:				
Amounts due taxing bodies and others	\$ 20,318	\$ 55,380	\$ 55,694	\$ 20,004
 <b>GENERAL EDUCATIONAL DEVELOPMENT FUND</b>				
Assets:				
Cash and investments	\$ 14,289	\$ 16,945	\$ 13,364	\$ 17,870
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 14,289	\$ 16,945	\$ 13,364	\$ 17,870
 <b>TEACHERS' INSTITUTE FUND</b>				
Assets:				
Cash and investments	\$ 106,575	\$ 92,403	\$ 83,920	\$ 115,058
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 106,575	\$ 92,403	\$ 83,920	\$ 115,058

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2010

	<b>Balance, November 30, <u>2009</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2010</u></b>
<b>TRANSPORTATION TRAINING FUND</b>				
Assets:				
Cash and investments	\$ 2,182	\$ 2,576	\$ 2,217	\$ 2,541
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 2,182	\$ 2,576	\$ 2,217	\$ 2,541
 <b>VISION AND HEARING SCREENING FUND</b>				
Assets:				
Cash and investments	\$ -	\$ 7,000	\$ 7,000	\$ -
Liabilities:				
Amount due Regional Superintendent of Schools	\$ -	\$ 7,000	\$ 7,000	\$ -
 <b>FILM COOPERATIVE FUND</b>				
Assets:				
Cash and investments	\$ 28,993	\$ 269	\$ 8,784	\$ 20,478
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 28,993	\$ 269	\$ 8,784	\$ 20,478
 <b>CONDEMNATION ESCROW FUND</b>				
Assets:				
Cash and investments	\$ 105,755	\$ 106,403	\$ 103,403	\$ 108,755
Liabilities:				
Amounts held pending court disposition	\$ 105,755	\$ 106,403	\$ 103,403	\$ 108,755

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2010

	<b>Balance, November 30, <u>2009</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2010</u></b>
<b>VETERANS' MEMORIAL FUND</b>				
Assets:				
Cash and investments	\$ 10,748	\$ 73	\$ -	\$ 10,821
Liabilities:				
Due to others	\$ 10,748	\$ 73	\$ -	\$ 10,821
 <b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 2,428,094	\$ 186,462,919	\$ 185,997,570	\$ 2,893,443
Due from taxing bodies	249,642	-	-	249,642
	<u>\$ 2,677,736</u>	<u>\$ 186,462,919</u>	<u>\$ 185,997,570</u>	<u>\$ 3,143,085</u>
Liabilities:				
Due to State of Illinois	\$ 29,685	\$ 792,211	\$ 792,019	\$ 29,877
Due to others	131,255	24,722	21,666	134,311
Tax objections held in escrow	183,594	-	-	183,594
Amounts due taxing bodies and others	523,673	174,181,532	174,180,024	525,181
Amounts held pending court disposition	105,755	106,403	103,403	108,755
Amounts held for prisoners	5,353	362,936	360,830	7,459
Bond restitution, tax redemption, and miscellaneous available for distribution	1,546,382	10,875,922	10,424,343	1,997,961
Amount due Regional Superintendent of Schools	152,039	119,193	115,285	155,947
	<u>\$ 2,677,736</u>	<u>\$ 186,462,919</u>	<u>\$ 185,997,570</u>	<u>\$ 3,143,085</u>

**TAZEWELL COUNTY, ILLINOIS**

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

Balance Sheet and Statement of Net Assets

November 30, 2010

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 184,780	\$ -	\$ 184,780
Accounts receivable	<u>81,532</u>	<u>-</u>	<u>81,532</u>
Total current assets	266,312	-	266,312
<b>NONCURRENT ASSETS</b>			
Capital assets, net	<u>-</u>	<u>1,283,051</u>	<u>1,283,051</u>
<b>TOTAL ASSETS</b>	<u>\$ 266,312</u>	<u>\$ 1,283,051</u>	<u>\$ 1,549,363</u>
<b>LIABILITIES AND FUND BALANCE/NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 99,648	\$ -	\$ 99,648
Accrued payroll and related costs	<u>3,803</u>	<u>-</u>	<u>3,803</u>
Total current liabilities	<u>103,451</u>	<u>-</u>	<u>103,451</u>
<b>FUND BALANCE/NET ASSETS</b>			
Invested in capital assets	-	1,283,051	1,283,051
Unrestricted	<u>162,861</u>	<u>-</u>	<u>162,861</u>
	<u>162,861</u>	<u>1,283,051</u>	<u>1,445,912</u>
<b>TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS</b>	<u>\$ 266,312</u>	<u>\$ 1,283,051</u>	<u>\$ 1,549,363</u>

**TAZEWELL COUNTY, ILLINOIS**

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

Reconciliation of Balance Sheet to Statement of Net Assets

November 30, 2010

**TOTAL FUND BALANCE FOR FUND BALANCE SHEET** \$ 162,861

**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	3,171,043
Accumulated depreciation	<u>(1,887,992)</u>

1,283,051

**TOTAL NET ASSETS** \$ 1,445,912



**TAZEWELL COUNTY, ILLINOIS**

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

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

Year Ended November 30, 2010

	<b>Statement of Revenues, Expenditures, and Changes in Fund Balance</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>REVENUES</b>			
Charges for services	\$ 1,085,553	\$ -	\$ 1,085,553
Interest	2,309	-	2,309
Miscellaneous	<u>5,151</u>	<u>-</u>	<u>5,151</u>
Total revenues	<u>1,093,013</u>	<u>-</u>	<u>1,093,013</u>
 <b>EXPENDITURES/EXPENSES</b>			
Current	997,995	-	997,995
Capital outlay	237,755	(237,755)	-
Depreciation	<u>-</u>	<u>264,824</u>	<u>264,824</u>
Total expenditures/expenses	<u>1,235,750</u>	<u>27,069</u>	<u>1,262,819</u>
Deficiency of revenues over expenditures/expenses	(142,737)	(27,069)	(169,806)
 <b>FUND BALANCE/NET ASSETS</b>			
Beginning of period	<u>305,598</u>	<u>1,310,120</u>	<u>1,615,718</u>
End of period	<u>\$ 162,861</u>	<u>\$ 1,283,051</u>	<u>\$ 1,445,912</u>

**TAZEWELL COUNTY, ILLINOIS**

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

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

Year Ended November 30, 2010

**NET CHANGE IN FUND BALANCE** \$ (142,737)

**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	237,755
Depreciation expense	<u>(264,824)</u>

**TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL  
 ACTIVITY** \$ (169,806)

**TAZEWELL COUNTY, ILLINOIS**

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

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

Year Ended November 30, 2010  
 With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
<b>REVENUES</b>				
Charges for services:				
Telephone surcharge	\$ 1,370,000	\$ 1,370,000	\$ 1,085,553	\$ 1,206,542
Interest	500	500	2,309	627
Miscellaneous	13,000	13,000	5,151	1,892
	<u>1,383,500</u>	<u>1,383,500</u>	<u>1,093,013</u>	<u>1,209,061</u>
Total revenues				
<b>EXPENDITURES</b>				
Public safety and corrections:				
Administrator	160,000	160,000	152,117	147,526
Illinois Municipal Retirement	13,500	13,500	15,195	13,902
Social security	10,300	10,300	10,068	9,731
Supplies	200	200	-	-
Gas/oil	3,000	3,000	4,612	3,475
Insurance	2,500	2,500	-	-
Repair and maintenance	251,000	251,000	183,874	281,233
Administration - other	22,500	22,500	21,302	19,616
Conferences and seminars	13,500	13,500	14,941	11,662
Line charges	540,000	540,000	595,886	612,216
Equipment	367,000	367,000	237,755	384,457
	<u>1,383,500</u>	<u>1,383,500</u>	<u>1,235,750</u>	<u>1,483,818</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	(142,737)	(274,757)
<b>FUND BALANCE</b>				
Beginning of year			<u>305,598</u>	<u>580,355</u>
End of year			<u>\$ 162,861</u>	<u>\$ 305,598</u>

**TAZEWELL COUNTY, ILLINOIS**

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

Tax Years 2009, 2008, and 2007

	<b>2009</b>		
<b>ASSESSED VALUATIONS</b>	<u><u>\$ 2,382,455,292</u></u>		
<u><b>Fund</b></u>	<u><b>Extension</b></u>	<u><b>Distribution</b></u>	<u><b>Rate</b></u>
General	\$ 3,998,951	\$ 3,987,492	.1679
Illinois Municipal Retirement	1,344,896	1,345,324	.0565
County Highway	971,327	970,757	.0408
County Bridge	449,331	448,651	.0189
Federal Aid Matching Tax	612,529	612,048	.0257
County Health	649,695	649,560	.0273
Social Security	838,862	838,512	.0352
Persons With Developmental Disabilities	514,610	514,349	.0216
Veterans' Assistance	190,120	189,874	.0080
Tort Judgment	896,756	897,029	.0376
Extension Education	<u>155,574</u>	<u>155,736</u>	<u>.0065</u>
	<u><u>\$10,622,651</u></u>	<u><u>\$10,609,332</u></u>	<u><u>.4460</u></u>

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

**SCHEDULE 51**

<b>2 0 0 8</b>			<b>2 0 0 7</b>		
<u><u>\$ 2,327,606,373</u></u>			<u><u>\$ 2,192,711,771</u></u>		
<u><b>Extension</b></u>	<u><b>Distribution</b></u>	<u><b>Rate</b></u>	<u><b>Extension</b></u>	<u><b>Distribution</b></u>	<u><b>Rate</b></u>
\$ 3,580,325	\$ 3,563,571	.1538	\$ 3,286,879	\$ 3,286,745	.1499
1,191,036	1,185,693	.0512	1,073,114	1,073,071	.0489
1,191,036	1,185,693	.0512	921,379	921,341	.0420
447,599	445,200	.0192	449,287	449,269	.0205
709,687	706,234	.0305	886,514	886,478	.0404
647,075	644,030	.0278	549,933	549,910	.0251
806,050	802,151	.0346	762,845	762,814	.0348
512,539	510,051	.0220	494,676	494,656	.0226
219,260	218,144	.0094	219,929	219,920	.0100
942,681	938,506	.0405	996,150	996,110	.0454
154,786	154,251	.0067	155,244	128,858	.0071
<u><u>\$10,402,074</u></u>	<u><u>\$10,353,524</u></u>	<u><u>.4469</u></u>	<u><u>\$ 9,795,950</u></u>	<u><u>\$ 9,769,172</u></u>	<u><u>.4467</u></u>