

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

November 30, 2011



CliftonLarsonAllen

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, 2011, 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.

As described in Note 1 to the financial statements, during the year ended November 30, 2011, the County adopted the provisions of Governmental Accounting Standards Board No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

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, 2011, 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 July 20, 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 supplementary 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 supplementary 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, 2010, which are not presented with the accompanying financial statements. In our report dated August 31, 2011, 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 2010 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, 2010 taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
July 20, 2012

TAZEWELL COUNTY, ILLINOIS

Statement of Net Assets

November 30, 2011

	<u>Primary Government Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
ASSETS			
CURRENT ASSETS			
Cash	\$ 24,397,978	\$ 131,339	\$ 24,529,317
Investments	16,454,792	-	16,454,792
Receivables:			
Property tax	10,892,586	-	10,892,586
State of Illinois	5,658,336	-	5,658,336
Other	356,028	98,817	454,845
Notes receivable	76,727	-	76,727
Prepaid expenses	17,340	-	17,340
Accrued interest receivable	73,859	-	73,859
Inventories	66,823	-	66,823
Total current assets	<u>57,994,469</u>	<u>230,156</u>	<u>58,224,625</u>
NONCURRENT ASSETS			
Notes receivable, net of allowance for doubtful accounts, \$25,000	444,170	-	444,170
Bond issuance costs, net	19,435	-	19,435
Capital assets, not depreciated	2,058,469	-	2,058,469
Capital assets, net	46,957,268	971,989	47,929,257
Total noncurrent assets	<u>49,479,342</u>	<u>971,989</u>	<u>50,451,331</u>
TOTAL ASSETS	<u>107,473,811</u>	<u>1,202,145</u>	<u>108,675,956</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	1,535,850	93,851	1,629,701
Accrued payroll and related costs	685,909	4,574	690,483
Claims payable	271,833	-	271,833
Estimated payable for claims and losses	374,876	-	374,876
Due to others	53,721	-	53,721
Deferred revenue - property taxes	10,892,586	-	10,892,586
Deferred revenue - other	258,151	-	258,151
Compensated absences payable	807	-	807
Debt certificates	14,949	-	14,949
Capital lease obligation	49,911	-	49,911
Total current liabilities	<u>14,138,593</u>	<u>98,425</u>	<u>14,237,018</u>
NONCURRENT LIABILITIES			
Compensated absences payable	576,639	-	576,639
Net post-employment benefit obligation	920,069	-	920,069
Debt certificates, including unamortized premium of \$11,924	1,332,708	-	1,332,708
Capital lease obligation	187,860	-	187,860
Total noncurrent liabilities	<u>3,017,276</u>	<u>-</u>	<u>3,017,276</u>
TOTAL LIABILITIES	<u>17,155,869</u>	<u>98,425</u>	<u>17,254,294</u>
NET ASSETS			
Invested in capital assets, net of related debt	47,430,309	971,989	48,402,298
Restricted for:			
Judicial	327,471	-	327,471
Public safety and corrections	115,226	-	115,226
Community development	75,329	-	75,329
Highways	109,010	-	109,010
Health and welfare	276,079	-	276,079
General governmental services	303,653	-	303,653
Retirement benefits	1,825,874	-	1,825,874
Unrestricted	39,854,991	131,731	39,986,722
TOTAL NET ASSETS	<u>\$ 90,317,942</u>	<u>\$ 1,103,720</u>	<u>\$ 91,421,662</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, 2011

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Assets</u>		<u>Total Reporting Entity</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Primary Government</u>	<u>Component Unit</u>	
PRIMARY GOVERNMENT							
Governmental activities:							
Judicial	\$ 8,363,461	\$ 2,907,660	\$ 1,015,264	\$ -	\$ (4,440,537)	\$ -	\$ (4,440,537)
Public safety and corrections	11,332,686	1,209,140	68,586	103,628	(9,951,332)	-	(9,951,332)
Community development	206,883	77,316	-	-	(129,567)	-	(129,567)
Highways	10,100,690	555,433	135,593	-	(9,409,664)	-	(9,409,664)
Education	129,486	-	-	-	(129,486)	-	(129,486)
Health and welfare	8,702,470	2,105,887	4,826,891	613,371	(1,156,321)	-	(1,156,321)
General governmental services	7,107,564	1,978,758	93,066	228,231	(4,807,509)	-	(4,807,509)
Interest expense	96,566	-	-	-	(96,566)	-	(96,566)
	<u>\$ 46,039,806</u>	<u>\$ 8,834,194</u>	<u>\$ 6,139,400</u>	<u>\$ 945,230</u>	<u>(30,120,982)</u>	<u>-</u>	<u>(30,120,982)</u>
TOTAL PRIMARY GOVERNMENT							
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,589,008</u>	<u>\$ 1,233,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(355,374)</u>	<u>(355,374)</u>
GENERAL REVENUES							
General property tax					10,989,523	-	10,989,523
Sales tax					10,771,101	-	10,771,101
Motor fuel tax					4,186,684	-	4,186,684
State income tax					1,985,332	-	1,985,332
Personal property replacement tax					1,212,114	-	1,212,114
Other taxes					424,943	-	424,943
Unrestricted interest earnings					352,428	1,902	354,330
Miscellaneous					289,074	11,280	300,354
					<u>30,211,199</u>	<u>13,182</u>	<u>30,224,381</u>
Total general revenues							
Change in net assets					90,217	(342,192)	(251,975)
NET ASSETS							
Beginning of year					<u>90,227,725</u>	<u>1,445,912</u>	<u>91,673,637</u>
End of year					<u>\$ 90,317,942</u>	<u>\$ 1,103,720</u>	<u>\$ 91,421,662</u>

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

TAZEWELL COUNTY, ILLINOIS

Balance Sheet

Governmental Funds

November 30, 2011

	<u>General Fund</u>	<u>Illinois Municipal Retirement Fund</u>
ASSETS		
Cash	\$ 2,878,465	\$ 1,352,532
Investments	9,539,512	-
Receivables:		
Property tax receivable	3,729,496	1,584,000
State of Illinois	4,311,816	-
Other	-	-
Notes receivable	-	-
Prepaid expenses	1,585	-
Accrued interest receivable	44,573	-
Inventory, at cost	44,624	-
Due from other funds	619,102	-
	<u>\$ 21,169,173</u>	<u>\$ 2,936,532</u>
TOTAL ASSETS		
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 462,405	\$ 184,790
Accrued payroll and related costs	464,654	-
Due to other funds	195,226	177,198
Due to others - deferred prosecution	34,592	-
Deferred revenue - property taxes	3,729,496	1,584,000
Deferred revenue - other	22,654	-
Total liabilities	<u>4,909,027</u>	<u>1,945,988</u>
FUND BALANCES		
Nonspendable:		
Inventory	44,624	-
Prepays	1,585	-
Restricted for:		
Judicial	-	-
Public safety and corrections	-	-
Community development	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Retirement	-	990,544
Committed to:		
Public safety and corrections	308,035	-
Assigned to:		
Judicial	814,175	-
Public safety and corrections	17,426	-
Community development	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Working cash	450,757	-
Debt service	-	-
Unassigned	14,623,544	-
	<u>16,260,146</u>	<u>990,544</u>
TOTAL LIABILITIES AND FUND BALANCES		
	<u>\$ 21,169,173</u>	<u>\$ 2,936,532</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>
\$ 1,353,975	\$ 2,003,017	\$ 2,144,260	\$ 36,034	\$ 10,217,461	\$ 19,985,744
-	4,271,628	954,647	-	1,570,238	16,336,025
1,529,550	-	670,276	-	2,636,764	10,150,086
-	207,917	860,525	-	278,078	5,658,336
89,676	39,612	-	-	173,740	303,028
-	-	-	-	76,727	76,727
-	-	15,255	-	500	17,340
-	9,495	12,749	-	6,717	73,534
-	-	-	-	22,199	66,823
2,542	-	28,449	-	209,853	859,946
<u>\$ 2,975,743</u>	<u>\$ 6,531,669</u>	<u>\$ 4,686,161</u>	<u>\$ 36,034</u>	<u>\$ 15,192,277</u>	<u>\$ 53,527,589</u>
\$ 46,620	\$ 147,134	\$ 80,445	\$ -	\$ 610,921	\$ 1,532,315
27,620	3,641	113,537	-	76,457	685,909
216,059	564	21,962	-	248,937	859,946
-	-	-	-	-	34,592
1,529,550	-	670,276	-	2,636,764	10,150,086
-	-	71,456	-	164,041	258,151
<u>1,819,849</u>	<u>151,339</u>	<u>957,676</u>	<u>-</u>	<u>3,737,120</u>	<u>13,520,999</u>
-	-	-	-	22,199	66,823
-	-	15,255	-	500	17,340
-	-	-	-	327,471	327,471
-	-	-	-	115,226	115,226
-	-	-	-	75,329	75,329
-	-	-	-	109,010	109,010
-	-	-	-	276,079	276,079
-	-	-	-	303,653	303,653
-	-	-	-	835,330	1,825,874
-	-	-	-	-	308,035
-	-	-	-	516,607	1,330,782
-	-	-	-	184,758	202,184
-	-	-	-	285,719	285,719
1,155,894	6,380,330	-	-	5,584,855	13,121,079
-	-	3,713,230	-	1,820,009	5,533,239
-	-	-	-	1,000,635	1,000,635
-	-	-	-	-	450,757
-	-	-	36,034	-	36,034
-	-	-	-	(2,223)	14,621,321
<u>1,155,894</u>	<u>6,380,330</u>	<u>3,728,485</u>	<u>36,034</u>	<u>11,455,157</u>	<u>40,006,590</u>
<u>\$ 2,975,743</u>	<u>\$ 6,531,669</u>	<u>\$ 4,686,161</u>	<u>\$ 36,034</u>	<u>\$ 15,192,277</u>	<u>\$ 53,527,589</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, 2011

Total fund balances - governmental funds		\$ 40,006,590
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	\$ 94,514,655	
Accumulated depreciation	<u>45,498,918</u>	49,015,737
Long-term receivable is not available to pay for current period expenditures and therefore was not reported as an asset in the governmental funds.		444,170
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.		19,435
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.		(11,924)
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.		3,914,953
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, 2011 consists of:		
Compensated absences	577,446	
Net post-employment benefit obligation	920,069	
Debt certificates	1,335,733	
Capital lease obligation	<u>237,771</u>	<u>(3,071,019)</u>
TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES		<u>\$ 90,317,942</u>

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, 2011

	General Fund	Illinois Municipal Retirement Fund
REVENUES		
General property taxes	\$ 4,162,933	\$ 1,548,051
Sales tax/retailers' occupation tax	7,028,865	986,091
Intergovernmental	4,387,409	112,363
Loan repayment	-	-
Licenses and permits	743,148	-
Charges for services	3,824,077	-
Fines and forfeitures	664,261	-
Interest	128,162	-
Miscellaneous	474,277	-
Total revenues	21,413,132	2,646,505
EXPENDITURES		
Current:		
Judicial	5,942,679	-
Public safety and corrections	8,294,949	-
Community development	164,372	-
Highways	-	-
Education	98,833	-
Health and welfare	-	-
General governmental services	5,869,031	-
Retirement	-	2,433,750
Capital outlay	498,814	-
Debt service:		
Principal	28,616	-
Interest and fees	3,801	-
Total expenditures	20,901,095	2,433,750
Excess (deficiency) of revenues over expenditures	512,037	212,755
OTHER FINANCING SOURCES (USES)		
Proceeds from capital lease obligation	-	-
Transfers in	9,840	-
Transfers out	(198,570)	-
Total other financing sources (uses)	(188,730)	-
Net change in fund balances	323,307	212,755
FUND BALANCE		
Beginning of year, as restated	15,936,839	777,789
End of year	\$ 16,260,146	\$ 990,544

<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>
\$ 1,243,407	\$ -	\$ 651,257	\$ -	\$ 2,534,830	\$ 10,140,478
-	-	-	2,288,371	467,774	10,771,101
173,211	2,959,493	4,159,467	-	2,488,389	14,280,332
-	-	-	-	75,329	75,329
-	-	-	-	-	743,148
156,811	302,016	608,234	-	1,983,168	6,874,306
-	-	-	-	78,201	742,462
5,531	74,162	35,596	3,644	94,013	341,108
8,498	-	87,568	-	64,270	634,613
<u>1,587,458</u>	<u>3,335,671</u>	<u>5,542,122</u>	<u>2,292,015</u>	<u>7,785,974</u>	<u>44,602,877</u>
-	-	-	-	610,623	6,553,302
-	-	-	-	140,254	8,435,203
-	-	-	-	-	164,372
1,491,596	3,668,694	-	-	2,293,763	7,454,053
-	-	-	-	-	98,833
-	-	5,268,738	-	2,394,519	7,663,257
-	-	-	-	393,667	6,262,698
-	-	-	-	1,312,898	3,746,648
172,212	-	-	-	575,265	1,246,291
142,177	-	14,964	2,205,000	-	2,390,757
5,611	-	15,067	72,087	-	96,566
<u>1,811,596</u>	<u>3,668,694</u>	<u>5,298,769</u>	<u>2,277,087</u>	<u>7,720,989</u>	<u>44,111,980</u>
<u>(224,138)</u>	<u>(333,023)</u>	<u>243,353</u>	<u>14,928</u>	<u>64,985</u>	<u>490,897</u>
164,902	-	-	-	-	164,902
85,968	-	-	-	198,570	294,378
-	-	-	-	(95,808)	(294,378)
<u>250,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,762</u>	<u>164,902</u>
26,732	(333,023)	243,353	14,928	167,747	655,799
<u>1,129,162</u>	<u>6,713,353</u>	<u>3,485,132</u>	<u>21,106</u>	<u>11,287,410</u>	<u>39,350,791</u>
<u>\$ 1,155,894</u>	<u>\$ 6,380,330</u>	<u>\$ 3,728,485</u>	<u>\$ 36,034</u>	<u>\$ 11,455,157</u>	<u>\$ 40,006,590</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, 2011

Total net change in fund balances - governmental funds		\$ 655,799
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay	\$ 1,246,291	
Depreciation expense	<u>(3,548,167)</u>	(2,301,876)
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) which do not effect change in fund balance.		
Capital grant		613,371
Loss on capital assets		(722,462)
Capital assets purchased with insurance proceeds		20,778
Net change for trade-ins		(42,168)
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.		
		13,307
Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term debt in the statement of net assets.		
Capital lease obligation		(164,902)
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	1,970,000	
Debt certificates	249,964	
Capital lease obligation	<u>170,793</u>	2,390,757
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.		
		(15,156)
The increase in post-employment benefit obligations resulting from contributions being less than the annual required contribution is not a financial use and is not reported in the funds.		
		(628,425)
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		(75,329)
The net change in net assets of the internal service fund is reported with governmental activities.		
		<u>346,523</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 90,217</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 Net Assets

November 30, 2011

ASSETS

Cash	\$ 4,412,234
Investments	118,767
Property taxes receivable	742,500
Accrued interest receivable	325
Stop loss receivable	<u>53,000</u>
	<u>5,326,826</u>

LIABILITIES

Accounts payable	3,535
Claims payable	271,833
Estimated payable for claims and losses	374,876
Due to others	19,129
Deferred revenue - property taxes	<u>742,500</u>
	<u>1,411,873</u>

NET ASSETS - UNRESTRICTED	<u><u>\$ 3,914,953</u></u>
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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

Year Ended November 30, 2011

OPERATING REVENUES

Charges for services	\$ 3,534,883
Refunds and recoveries	<u>127,769</u>
Total operating revenues	<u>3,662,652</u>

OPERATING EXPENSES

Liability claims	345,852
Medical claims	2,758,576
Administrative costs	543,552
Stop loss reinsurance	<u>508,706</u>
Total operating expenses	<u>4,156,686</u>
Operating loss	<u>(494,034)</u>

NONOPERATING REVENUES (EXPENSES)

Taxes - general property taxes	849,045
Interest income	11,320
Miscellaneous income	970
Vehicle replacement with insurance proceeds	<u>(20,778)</u>
Total nonoperating revenues	<u>840,557</u>
Change in net assets	346,523

NET ASSETS

Beginning of year	<u>3,568,430</u>
End of year	<u><u>\$ 3,914,953</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, 2011

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from assessments made to other funds	\$ 3,134,852
Cash received from employees and others	937,406
Cash received from refunds and recoveries	112,236
Cash paid for claims	(2,969,664)
Cash paid for administrative costs and stop loss insurance	<u>(885,013)</u>
Net cash provided by operating activities	<u>329,817</u>

CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES

Real estate taxes received	849,045
Miscellaneous income	970
Net cash provided by noncapital and related financing activities	<u>850,015</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	<u>(20,778)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(1,723)
Interest received on cash and investments	11,913
Net cash provided by investing activities	<u>10,190</u>

NET INCREASE IN CASH

1,169,244

CASH

Beginning of year	<u>3,242,990</u>
End of year	<u><u>\$ 4,412,234</u></u>

RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating loss	\$ (494,034)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Change in assets and liabilities:	
Stop loss receivable	(15,535)
Due from other funds	537,375
Accounts payable	167,247
Estimated payable for claims and losses	<u>134,764</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES

\$ 329,817

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, 2011

ASSETS

Cash and investments	\$ 4,567,662
Due from taxing bodies	<u>86,511</u>

TOTAL ASSETS

\$ 4,654,173

LIABILITIES

Due to State of Illinois	\$ 1,152,318
Due to others	134,765
Tax objections held in escrow	183,594
Amounts due taxing bodies and others	385,392
Amounts held pending court disposition	108,143
Amounts held for prisoners	4,683
Bond, restitution, tax redemption, and other miscellaneous available for distribution	1,816,677
Amount due Regional Superintendent of Schools	<u>868,601</u>

TOTAL LIABILITIES

\$ 4,654,173

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

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, 2011

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, 2011

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, 2011

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, 2011

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, 2011

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, 2011

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, 2011

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, 2011, 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, 2011

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

Budgetary Data

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

- (1) At a regular or special call meeting of the County Board in a time period from September to November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- (2) Prior to or soon after December 1, the final budget is legally enacted through passage of an appropriation ordinance. The final budget may differ from the proposed budget by changes that have been made and approved by two-thirds of the County Board.
- (3) Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board members. The legal level of control is the fund level.
- (4) The budget is prepared on the modified accrual basis.
- (5) Annual budgets have been legally adopted and/or informationally presented to the County Board for review for the General Fund (excludes working cash account), Special Revenue Funds (except for the Tri-County Development Grant Fund, Indemnity Fund, Sheriff's Grant Fund, Sheriff's Commissary 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, 2011

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

Fund Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

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

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

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

Fund Balance Classification (Continued)

Beginning fund balances for the County's governmental funds have been restated to reflect the above reclassifications.

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

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

As of November 30, 2011, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$45,445,418 (excludes petty cash in the amount of \$49,085 which is included in the cash balance in the statement of net assets). As of November 30, 2011, \$31,015,058 of the County's bank balance of \$37,319,279 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 5,041,370
Uninsured and collateral held by pledging bank	19,575,779
Uninsured and collateral held by pledging bank's trust department not in the County's name	6,397,909
Total	\$ 31,015,058

As of November 30, 2011, 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	\$ 6,340,641	\$ 6,340,641	\$ 6,340,641
Illinois Funds	57,268	57,268	57,268
	\$ 6,397,909	\$ 6,397,909	\$ 6,397,909

* Equivalent to deposit balance

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Investments

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

Illinois Funds - Investment in Illinois Funds is the County's portion of an investment pool which is collateralized in total but no collateral is specifically pledged to the County. The Illinois Funds are state-approved, professionally managed investment funds which enable local governments in Illinois to pool available funds for investment in various state-approved investments. The fair value of the County's position in the pool is the same as the value of the pool shares. The carrying amount of these deposits at November 30, 2011 was \$57,268.

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.

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, 2011, the County's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Other Information

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

Reconciliation

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2011 financial statements.

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash on hand and in banks	\$ 24,529,317	\$ -	\$ 24,529,317
Investments	16,454,792	-	16,454,792
Cash and investments	<u>-</u>	<u>4,567,662</u>	<u>4,567,662</u>
Total	<u>\$ 40,984,109</u>	<u>\$ 4,567,662</u>	<u>\$ 45,551,771</u>
Petty cash			\$ 49,085
Bank deposits			45,445,418
Illinois Funds - money market accounts			<u>57,268</u>
Total			<u>\$ 45,551,771</u>

NOTE 3 - PROPERTY TAXES

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 3 - PROPERTY TAXES (CONTINUED)

Property taxes levied in 2010 are reflected as revenues in fiscal year 2011. 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 2011 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 2012.

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, 2011 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	\$ 2,734,175	\$ -	\$ -	\$ -
Income tax	732,522	-	-	-
Replacement tax	42,389	-	-	-
Use taxes	54,216	-	-	-
Motor fuel tax	-	207,917	-	91,249
Reimbursements	368,500	-	-	-
Grants	-	-	-	186,829
Department of Public Health and Department of Human Services	-	-	860,525	-
Other	<u>380,014</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,311,816</u>	<u>\$ 207,917</u>	<u>\$ 860,525</u>	<u>\$ 278,078</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 4 - RECEIVABLES (CONTINUED)

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>Nonmajor Funds</u>
Other:			
Tipping fees	\$ -	\$ -	\$ 75,242
Miscellaneous other	<u>89,676</u>	<u>39,612</u>	<u>98,498</u>
	<u>\$ 89,676</u>	<u>\$ 39,612</u>	<u>\$ 173,740</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>
2012	\$ 76,727
2013	74,521
2014	77,902
2015	58,438
2016	54,413
2017 and thereafter	<u>178,896</u>
	<u>\$ 520,897</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2011 was as follows:

Primary Government

	Balance at November 30, 2010	Additions	Deductions	Transfers	Balance at November 30, 2011
Not depreciated:					
Land	\$ 2,439,814	\$ 12,000	\$ 722,462	\$ -	\$ 1,729,352
Construction in progress	1,473,179	101,117	-	(1,245,179)	329,117
Depreciated:					
Buildings and improvements	27,387,973	383,681	-	256,362	28,028,016
Land improvements	1,367,391	-	-	-	1,367,391
Equipment	8,711,197	1,057,390	650,197	-	9,118,390
Infrastructure	<u>52,584,642</u>	<u>368,930</u>	<u>-</u>	<u>988,817</u>	<u>53,942,389</u>
Total capital assets	<u>93,964,196</u>	<u>1,923,118</u>	<u>1,372,659</u>	<u>-</u>	<u>94,514,655</u>
Less accumulated depreciation for:					
Buildings and improvements	6,476,637	548,675	-	-	7,025,312
Land improvements	814,672	45,123	-	-	859,795
Equipment	5,441,324	935,324	566,964	-	5,809,684
Infrastructure	<u>29,785,082</u>	<u>2,019,045</u>	<u>-</u>	<u>-</u>	<u>31,804,127</u>
Total accumulated depreciation	<u>42,517,715</u>	<u>3,548,167</u>	<u>566,964</u>	<u>-</u>	<u>45,498,918</u>
Governmental capital assets, net	<u>\$ 51,446,481</u>	<u>\$ (1,625,049)</u>	<u>\$ 805,695</u>	<u>\$ -</u>	<u>\$ 49,015,737</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	\$ 19,430
Public safety and corrections	541,943
Highways	2,284,517
Health and welfare	163,875
General governmental services	<u>538,402</u>
Total depreciation expense	<u>\$ 3,548,167</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at November 30, 2010	Additions	Deductions	Transfers	Balance at November 30, 2011
ETSB:					
Construction in progress	\$ 584,439	\$ -	\$ -	\$ (584,439)	\$ -
Equipment	<u>2,586,604</u>	<u>71,077</u>	<u>-</u>	<u>584,439</u>	<u>3,242,120</u>
Total capital assets	3,171,043	71,077	-	-	3,242,120
Less accumulated depreciation:					
Equipment	<u>1,887,992</u>	<u>382,139</u>	<u>-</u>	<u>-</u>	<u>2,270,131</u>
Component unit capital assets, net	<u>\$ 1,283,051</u>	<u>\$ (311,062)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,989</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, 2011:

	Balance November 30, 2010	Additions	Reductions	Balance November 30, 2011	Current Portion	Long-Term Portion
General obligation bonds	\$ 1,970,000	\$ -	\$ 1,970,000	\$ -	\$ -	\$ -
Deferred amount on refunding	<u>(52,382)</u>	<u>-</u>	<u>(52,382)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net general obligation bonds	1,917,618	-	1,917,618	-	-	-
General obligation debt certificates	1,585,697	-	249,964	1,335,733	14,949	1,320,784
Capital leases	<u>346,813</u>	<u>164,902</u>	<u>273,944</u>	<u>237,771</u>	<u>49,911</u>	<u>187,860</u>
	<u>\$ 3,850,128</u>	<u>\$ 164,902</u>	<u>\$ 2,441,526</u>	<u>\$ 1,573,504</u>	<u>\$ 64,860</u>	<u>\$ 1,508,644</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 7 - LONG-TERM DEBT (CONTINUED)

General obligation debt at November 30, 2011 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.	\$ 1,025,000
General obligation debt certificates, Series 2006, dated July 19, 2006, principal due monthly through June 2026, with interest due monthly at 2.1125 percent. Original issue of \$378,500.	<u>310,733</u>
	<u>\$ 1,335,733</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.

The annual requirements to amortize debt outstanding at November 30, 2011 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>Total Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2012	\$ -	\$ 14,949	\$ 14,949	\$ 15,082	\$ 30,031
2013	240,000	15,706	255,706	29,469	285,175
2014	250,000	16,502	266,502	38,505	305,007
2015	265,000	17,337	282,337	27,520	309,857
2016	270,000	18,215	288,215	16,811	305,026
2017 - 2021	-	105,884	105,884	44,275	150,159
2022 - 2026	<u>-</u>	<u>122,140</u>	<u>122,140</u>	<u>14,713</u>	<u>136,853</u>
	<u>\$ 1,025,000</u>	<u>\$ 310,733</u>	<u>\$ 1,335,733</u>	<u>\$ 186,375</u>	<u>\$ 1,522,108</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 7 - LONG-TERM DEBT (CONTINUED)

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

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and equipment	\$ 381,143
Less accumulated depreciation	<u>156,270</u>
Total	<u>\$ 224,873</u>

Depreciation expense for these assets acquired through capital lease totaled \$80,805.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2011 was as follows:

	Governmental Activities
Year ending November 30:	
2012	\$ 57,320
2013	57,320
2014	<u>138,704</u>
Total minimum lease payments	253,344
Less amount representing interest	<u>15,573</u>
Present value of minimum lease payments	<u>\$ 237,771</u>

Compensated Absences

Activity for compensated absences for the governmental activities for the year ended November 30, 2011 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>\$562,290</u>	<u>\$1,077,138</u>	<u>\$1,061,982</u>	<u>\$577,446</u>	<u>\$807</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

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, 2011, using the 2010 assessed valuation, the statutory limit for the County was \$71,585,838, providing a debt margin of \$70,012,334.

NOTE 9 - INTERFUND TRANSFERS AND BALANCES

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

The following balances as of November 30, 2011 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 216,059
	County Health	14,749
	Illinois Municipal Retirement	149,745
	County Motor Fuel	564
	Nonmajor governmental funds	237,985
County Health	General	17,497
	Nonmajor governmental funds	10,952
County Highway	County Health	2,542
Nonmajor governmental	General	177,729
	County Health	4,671
	Illinois Municipal Retirement	<u>27,453</u>
		<u>\$ 859,946</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.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 9 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

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	\$ -	\$ -	\$ 198,570	\$ 198,570
Nonmajor governmental funds	<u>9,840</u>	<u>85,968</u>	<u>-</u>	<u>95,808</u>
	<u>\$ 9,840</u>	<u>\$ 85,968</u>	<u>\$ 198,570</u>	<u>\$ 294,378</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 for planned transfers from other highway related funds.

NOTE 10 - OTHER REQUIRED DISCLOSURES

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

<u>Fund</u>	<u>Expenditures</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Excess Actual Over Amended Budget</u>
Township Bridge Fund	\$ 125,000	\$ 299,818	\$ 174,818
Law Library Fund	60,000	65,867	5,867
Treasurer's Automation Fund	28,700	28,785	85
Emergency Systems Telephone Board (911)	1,135,500	1,277,946	142,446

(b) Funds with deficit fund balances or deficit net asset balances consist of individual funds:

<u>Fund</u>	<u>Amount of Deficit Balance</u>
Police Vehicle & Equipment Fund	<u>\$ 2,223</u>

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 11 - PENSION PLAN

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

Funding Policy. As set by statute, the County's Regular and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50 and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2011 for Regular and Sheriff's Law Enforcement Personnel was 12.93 and 19.65 percent, respectively, of annual covered payroll. The County's annual required contribution rate for calendar year 2011 for Regular and Sheriff's Law Enforcement Personnel was 13.73 and 21.16 percent, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For calendar year ending December 31, 2011, the County's actual contributions for Regular and Sheriff's Law Enforcement Personnel were \$1,980,732 and \$576,785, respectively. The required contribution for the Regular and Sheriff's Law Enforcement Personnel plans of \$2,103,283 and \$621,108, respectively.

Three-Year Trend Information for the Other Qualified Employees Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2011	\$ 2,103,283	94%	\$0
December 31, 2010	2,060,572	88	0
December 31, 2009	1,611,837	100	0

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

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2011	\$ 621,108	93%	\$0
December 31, 2010	642,048	82	0
December 31, 2009	439,414	100	0

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 11 - PENSION PLAN (CONTINUED)

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009 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, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular and Sheriff's Law Enforcement Personnel plans were 68.28 and 61.83 percent, respectively, funded. The actuarial accrued liability for benefits was \$37,829,947 and \$13,932,500, respectively, and the actuarial value of assets was \$25,830,328 and \$8,614,540, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$11,999,619 and \$5,317,960, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$15,318,887 and \$2,935,291, respectively, and the ratio of the UAAL to the covered payroll was 78 and 181 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.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

b. Benefits Provided

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

c. Membership

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

At November 30, 2011, membership consisted of:

Retirees and beneficiaries currently receiving benefits	26
Terminated employees entitled to benefits but not yet receiving them	-
Active vested plan members	207
Active nonvested plan members	<u>161</u>
Total	<u><u>394</u></u>
Participating employers	<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, 2011

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, 2011:

Annual required contribution	\$ 205,183
Interest on net OPEB obligation	14,582
Adjustment to annual required contribution	<u>(9,721)</u>
Annual OPEB cost	210,044
Contributions made	<u>100,841</u>
Increase in net OPEB obligation	109,203
Net OPEB obligation, beginning of year	<u>291,644</u>
Net OPEB obligation, end of year	<u>\$ 400,847</u>

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

Funded Status and Funding Progress. The funded status of the plan as of November 30, 2011, was as follows:

Actuarial accrued liability (AAL)	\$ 4,082,315
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	4,082,315
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, 2011

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.

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 \$95,302 for the twelve month period.

In the December 1, 2011 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of December 1, 2011 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, 2011

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, 2011, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$374,876. 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 \$2,461,536 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 \$1,040,765 for the Tort Judgment Fund and \$2,874,188 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 2011 and 2010 were:

	<u>Tort Judgment Fund</u>	<u>Health Insurance Fund</u>	<u>Total</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>
Balance, November 30, 2010	4,586	340,112	344,698
Claims incurred	345,852	2,758,576	3,104,428
Claims paid	<u>(81,888)</u>	<u>(2,723,812)</u>	<u>(2,805,700)</u>
Balance, November 30, 2011	<u>\$ 268,550</u>	<u>\$ 374,876</u>	<u>\$ 643,426</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

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, 2011.

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 a twelve-month contract for Janitorial Services. Monthly lease payments commenced on July 3, 2011.

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

Year ending November 30:

2012	\$ 191,097
2013	155,756
2014	77,291
2015	50,138
2016	<u>4,178</u>
	<u>\$ 478,460</u>

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

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2011

NOTE 15 - RESTATEMENT OF FUND BALANCES FOR GASB 54

Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was required and was adopted at the beginning of fiscal year 2011. One aspect of the statement was to clarify the interpretation of certain aspects of the definitions of the governmental fund types.

Under GASB Statement No. 54, Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a Special Revenue Fund.

Under GASB Statement No. 54, the Working Cash Fund no longer qualifies to be defined as a Special Revenue Fund. Thereby, the County has discontinued reporting it as a Special Revenue Fund, and instead is reporting the revenues in the General Fund. Fund balances have thereby been restated as follows:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>
Fund balance, beginning of year, as previously reported	\$ 15,486,082	\$ 11,738,167
Adjustment for implementation of GASB 54:		
Working Cash Account	<u>450,757</u>	<u>(450,757)</u>
Fund balance, beginning of year, as restated	<u>\$ 15,936,839</u>	<u>\$ 11,287,410</u>

NOTE 16 - SUBSEQUENT EVENTS

Subsequent to year end, and as part of the 2011 payable in 2012 tax extension, the County discovered a needed correction in the extension of the tax rate for two overlapping taxing bodies that would result in the underpayment of taxes, in total, to both entities of slightly more than \$4 million dollars. To date, the County has signed an agreement, whereby the County will loan \$2 million to the taxing bodies and intends to execute agreements for the remainder of the approximate \$4 million. Taxes will be levied in subsequent years by the respective taxing bodies to recover the under-extended amounts. The agreements with the taxing bodies will allow that the amounts recaptured with the additional extension be withheld by the County to repay the respective loan. As of July 20, 2012, the County had not determined whether the correction will be completed over one or two tax cycles.

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, 2011

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
General property taxes	\$ 4,168,168	\$ 4,168,168	\$ 4,162,933
Sales tax	6,744,601	6,744,601	7,028,865
Illinois State income tax	1,949,710	1,949,710	1,985,332
Personal property replacement tax	475,000	475,000	651,632
Other State taxes	327,466	327,466	424,943
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	861,370	861,370	1,097,271
Governmental grants	1,648,400	1,648,400	228,231
Licenses and permits	558,555	558,555	743,148
Charges for services	4,257,170	4,257,170	3,824,077
Fines and forfeitures	835,000	835,000	664,261
Interest	111,770	111,770	128,162
Miscellaneous	335,800	335,800	474,277
Total revenues	22,273,010	22,273,010	21,413,132
 EXPENDITURES			
Judicial	6,538,774	6,541,774	6,008,211
Public safety and corrections	8,624,022	8,669,687	8,405,046
Community development	167,838	167,838	164,372
Highways	-	-	-
Education	103,834	103,834	98,833
Health and welfare	-	-	-
General governmental services	9,160,346	9,111,681	6,192,216
Retirement	-	-	-
Debt service	-	-	32,417
Total expenditures	24,594,814	24,594,814	20,901,095
Excess (deficiency) of revenues over expenditures	(2,321,804)	(2,321,804)	512,037
 OTHER FINANCING SOURCES (USES)			
Sale of capital assets	300,000	300,000	-
Proceeds from capital lease obligation	-	-	-
Transfers in	-	-	9,840
Transfers out	-	-	(198,570)
Total other financing sources (uses)	300,000	300,000	(188,730)
Net change in fund balances	\$ (2,021,804)	\$ (2,021,804)	323,307
 FUND BALANCE			
Beginning of year, as restated			15,936,839
End of year			\$ 16,260,146

<u>Illinois Municipal Retirement Fund</u>			<u>County Highway Fund</u>			<u>County Motor Fuel Tax Fund</u>		
<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
\$1,550,000	\$1,550,000	\$1,548,051	\$1,245,000	\$1,245,000	\$1,243,407	\$ -	\$ -	\$ -
850,000	850,000	986,091	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
163,048	163,048	112,363	170,669	170,669	173,211	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,060,900	3,060,900	2,959,493
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	55,500	55,500	156,811	380,000	380,000	302,016
-	-	-	-	-	-	-	-	-
-	-	-	5,000	5,000	5,531	78,000	78,000	74,162
-	-	-	6,000	6,000	8,498	-	-	-
<u>2,563,048</u>	<u>2,563,048</u>	<u>2,646,505</u>	<u>1,482,169</u>	<u>1,482,169</u>	<u>1,587,458</u>	<u>3,518,900</u>	<u>3,518,900</u>	<u>3,335,671</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,839,697	1,839,697	1,663,808	4,179,712	4,179,712	3,668,694
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,492,000	2,492,000	2,433,750	-	-	-	-	-	-
-	-	-	55,000	55,000	147,788	-	-	-
<u>2,492,000</u>	<u>2,492,000</u>	<u>2,433,750</u>	<u>1,894,697</u>	<u>1,894,697</u>	<u>1,811,596</u>	<u>4,179,712</u>	<u>4,179,712</u>	<u>3,668,694</u>
-	-	-	-	-	-	-	-	-
71,048	71,048	212,755	(412,528)	(412,528)	(224,138)	(660,812)	(660,812)	(333,023)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	75,000	75,000	164,902	-	-	-
-	-	-	-	-	85,968	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	75,000	75,000	250,870	-	-	-
<u>\$ 71,048</u>	<u>\$ 71,048</u>	212,755	<u>\$ (337,528)</u>	<u>\$ (337,528)</u>	26,732	<u>\$ (660,812)</u>	<u>\$ (660,812)</u>	(333,023)
		<u>777,789</u>			<u>1,129,162</u>			<u>6,713,353</u>
		<u>\$ 990,544</u>			<u>\$ 1,155,894</u>			<u>\$ 6,380,330</u>

TAZEWELL COUNTY, ILLINOIS

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

Major Funds

Year Ended November 30, 2011

	<u>County Health Fund</u>		
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
General property taxes	\$ 652,046	\$ 652,046	\$ 651,257
Sales tax	-	-	-
Illinois State income tax	-	-	-
Personal property replacement tax	170,000	170,000	162,787
Other State taxes	-	-	-
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	-	-	-
Governmental grants	3,655,661	3,655,661	3,996,680
Licenses and permits	-	-	-
Charges for services	532,450	532,450	608,234
Fines and forfeitures	-	-	-
Interest	800	800	35,596
Miscellaneous	486,660	486,660	87,568
Total revenues	<u>5,497,617</u>	<u>5,497,617</u>	<u>5,542,122</u>
EXPENDITURES			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Education	-	-	-
Health and welfare	5,446,043	5,446,043	5,268,738
General governmental services	-	-	-
Retirement	-	-	-
Debt service	37,000	37,000	30,031
Total expenditures	<u>5,483,043</u>	<u>5,483,043</u>	<u>5,298,769</u>
Excess (deficiency) of revenues over expenditures	<u>14,574</u>	<u>14,574</u>	<u>243,353</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Proceeds from capital lease obligation	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 14,574</u>	<u>\$ 14,574</u>	243,353
FUND BALANCE			
Beginning of year, as restated			<u>3,485,132</u>
End of year			<u>\$ 3,728,485</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, 2011:

Other Qualified Employees

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 25,830,328	\$ 37,829,947	\$ 11,999,619	68.28%	\$ 15,318,887	78.33%
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

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$24,396,534. On a market basis, the funded ratio would be 64.49 percent.

Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 8,614,540	\$ 13,932,500	\$ 5,317,960	61.83%	\$ 2,935,291	181.17%
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

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$8,069,863. On a market basis, the funded ratio would be 57.92 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, 2011 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/11	\$ -	\$ 4,082,315	\$ 4,082,315	0.0%	N/A	N/A
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, 2011

(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, 2011

	<u>Township Motor Fuel Tax Fund</u>	<u>County Bridge Fund</u>
ASSETS		
Cash	\$ 863,236	\$ 1,859,686
Investments	-	894,299
Receivables:		
Property taxes	-	446,490
State of Illinois:		
Motor fuel tax allotments	91,249	-
Grants	-	-
Other	-	-
Notes receivable	-	-
Prepaid expenses	-	-
Accrued interest receivable	-	4,125
Inventory, at cost	-	-
Due from other funds	-	27,212
	<u>-</u>	<u>27,212</u>
TOTAL ASSETS	<u>\$ 954,485</u>	<u>\$ 3,231,812</u>
 LIABILITIES AND FUND BALANCE (DEFICIT)		
Accounts payable	\$ 17,883	\$ 137,268
Accrued payroll and related costs	-	-
Due to other funds	-	7,247
Deferred revenue - property taxes	-	446,490
Deferred revenue - other	-	-
Total liabilities	<u>17,883</u>	<u>591,005</u>
Fund balance:		
Nonspendable:		
Inventory	-	-
Prepays	-	-
Restricted for:		
Judicial	-	-
Public safety and corrections	-	-
Community development	-	-
Highways	-	109,010
Health and welfare	-	-
General governmental services	-	-
Retirement	-	-
Assigned to:		
Judicial	-	-
Public safety and corrections	-	-
Community development	-	-
Highways	936,602	2,531,797
Health and welfare	-	-
General governmental services	-	-
Unassigned	-	-
Total fund balance	<u>936,602</u>	<u>2,640,807</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 954,485</u>	<u>\$ 3,231,812</u>

Special Revenue

Federal Aid Matching Tax Fund	Township Bridge Fund	Social Security Fund	Animal Control Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund
\$ 1,729,522	\$ 119,274	\$ 879,414	\$ 605,457	\$ 272,497	\$ 178,962	\$ 96,294
219,680	-	-	-	-	-	-
460,350	-	1,039,500	-	511,414	179,010	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,301	63,903	-	10,311	-	-	-
-	-	-	-	-	-	-
1,348	-	-	-	-	-	-
-	-	-	-	-	-	-
4,909	-	-	-	-	-	-
<u>\$ 2,434,110</u>	<u>\$ 183,177</u>	<u>\$ 1,918,914</u>	<u>\$ 615,768</u>	<u>\$ 783,911</u>	<u>\$ 357,972</u>	<u>\$ 96,294</u>
\$ 35,399	\$ 1,803	\$ -	\$ 13,513	\$ 180,000	\$ 1,117	\$ 3,763
2,430	-	42,924	9,231	-	1,822	-
849	-	1,160	-	-	-	-
460,350	-	1,039,500	-	511,414	179,010	-
-	-	-	-	-	-	-
<u>499,028</u>	<u>1,803</u>	<u>1,083,584</u>	<u>22,744</u>	<u>691,414</u>	<u>181,949</u>	<u>3,763</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,522
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	97,567	92,497	37,869	-
-	-	-	-	-	-	-
-	-	835,330	-	-	-	-
-	-	-	-	-	-	91,009
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,935,082	181,374	-	-	-	-	-
-	-	-	495,457	-	138,154	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,935,082</u>	<u>181,374</u>	<u>835,330</u>	<u>593,024</u>	<u>92,497</u>	<u>176,023</u>	<u>92,531</u>
<u>\$ 2,434,110</u>	<u>\$ 183,177</u>	<u>\$ 1,918,914</u>	<u>\$ 615,768</u>	<u>\$ 783,911</u>	<u>\$ 357,972</u>	<u>\$ 96,294</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2011

ASSETS	Circuit Clerk Automation Fund	Economic Development Grant Fund	County Recorder Automation Fund
Cash	\$ 239,668	\$ 284,321	\$ 96,391
Investments	-	-	-
Receivables:			
Property taxes	-	-	-
State of Illinois:			
Motor fuel tax allotments	-	-	-
Grants	-	-	-
Other	-	-	-
Notes receivable	-	76,727	-
Prepaid expenses	-	-	-
Accrued interest receivable	-	-	-
Inventory, at cost	-	-	-
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 239,668	\$ 361,048	\$ 96,391
	<hr/>	<hr/>	<hr/>
LIABILITIES AND FUND BALANCE (DEFICIT)			
Accounts payable	\$ -	\$ -	\$ 1
Accrued payroll and related costs	3,952	-	23
Due to other funds	11,805	-	-
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Total liabilities	<hr/> 15,757	<hr/> -	<hr/> 24
Fund balance:			
Nonspendable:			
Inventory	-	-	-
Prepays	-	-	-
Restricted for:			
Judicial	66,624	-	-
Public safety and corrections	-	-	-
Community development	-	75,329	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	-	96,367
Retirement	-	-	-
Assigned to:			
Judicial	157,287	-	-
Public safety and corrections	-	-	-
Community development	-	285,719	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	-	-
Unassigned	-	-	-
Total fund balance	<hr/> 223,911	<hr/> 361,048	<hr/> 96,367
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 239,668	\$ 361,048	\$ 96,391
	<hr/>	<hr/>	<hr/>

Special Revenue					
Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund
\$ 250,810	\$ 96,010	\$ 1,162,936	\$ 71,314	\$ 3,777	\$ 136,186
-	-	-	43,866	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,983	-	75,242	-	-	17,840
-	-	-	-	-	-
-	-	-	-	-	500
-	-	-	461	-	-
-	-	-	-	-	-
-	2,530	-	-	-	-
<u>\$ 256,793</u>	<u>\$ 98,540</u>	<u>\$ 1,238,178</u>	<u>\$ 115,641</u>	<u>\$ 3,777</u>	<u>\$ 154,526</u>
\$ 300	\$ 226	\$ 2,198	\$ 1,972	\$ -	\$ 2,524
2,424	603	-	6,087	-	3,344
-	-	131,244	-	6,000	-
-	-	-	-	-	-
-	-	-	-	-	18,350
<u>2,724</u>	<u>829</u>	<u>133,442</u>	<u>8,059</u>	<u>6,000</u>	<u>24,218</u>
-	-	-	-	-	-
-	-	-	-	-	500
123,056	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	48,146	-	-	-
-	2,551	-	-	-	-
-	-	-	-	-	-
131,013	-	-	107,582	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,056,590	-	-	129,808
-	95,160	-	-	-	-
-	-	-	-	-	-
<u>254,069</u>	<u>97,711</u>	<u>1,104,736</u>	<u>107,582</u>	<u>(2,223)</u>	<u>130,308</u>
<u>\$ 256,793</u>	<u>\$ 98,540</u>	<u>\$ 1,238,178</u>	<u>\$ 115,641</u>	<u>\$ 3,777</u>	<u>\$ 154,526</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2011

ASSETS	Sheriff's Grant Fund	GIS Fund	Juvenile Reporting Fund
Cash	\$ 140,406	\$ 328,299	\$ 77,848
Investments	-	-	-
Receivables:			
Property taxes	-	-	-
State of Illinois:			
Motor fuel tax allotments	-	-	-
Grants	-	-	-
Other	-	-	-
Notes receivable	-	-	-
Prepaid expenses	-	-	-
Accrued interest receivable	-	-	-
Inventory, at cost	-	-	-
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 140,406	\$ 328,299	\$ 77,848
	<hr/>	<hr/>	<hr/>
LIABILITIES AND FUND BALANCE (DEFICIT)			
Accounts payable	\$ -	\$ 2,597	\$ -
Accrued payroll and related costs	-	3,373	-
Due to other funds	-	-	-
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	140,406	-	5,285
Total liabilities	<hr/> 140,406	<hr/> 5,970	<hr/> 5,285
Fund balance:			
Nonspendable:			
Inventory	-	-	-
Prepays	-	-	-
Restricted for:			
Judicial	-	-	42,847
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	168,072	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	29,716
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	154,257	-
Unassigned	-	-	-
Total fund balance	<hr/> -	<hr/> 322,329	<hr/> 72,563
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 140,406	\$ 328,299	\$ 77,848
	<hr/>	<hr/>	<hr/>

**SCHEDULE 1
(CONTINUED)**

Special Revenue						
County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Indemnity Fund	Rural We-Care	Sheriff's Commissary Fund	Total
\$ 41,139	\$ 268,947	\$ 93,422	\$ 290,608	\$ -	\$ 31,037	\$ 10,217,461
-	-	-	412,393	-	-	1,570,238
-	-	-	-	-	-	2,636,764
-	-	-	-	-	-	91,249
-	-	-	-	168,989	-	186,829
-	-	-	-	-	-	173,740
-	-	-	-	-	-	76,727
-	-	-	-	-	-	500
-	-	-	783	-	-	6,717
-	-	-	-	-	22,199	22,199
-	-	-	175,202	-	-	209,853
<u>\$ 41,139</u>	<u>\$ 268,947</u>	<u>\$ 93,422</u>	<u>\$ 878,986</u>	<u>\$ 168,989</u>	<u>\$ 53,236</u>	<u>\$ 15,192,277</u>
\$ -	\$ -	\$ -	\$ 132,000	\$ 78,357	\$ -	\$ 610,921
244	-	-	-	-	-	76,457
-	-	-	-	90,632	-	248,937
-	-	-	-	-	-	2,636,764
-	-	-	-	-	-	164,041
<u>244</u>	<u>-</u>	<u>-</u>	<u>132,000</u>	<u>168,989</u>	<u>-</u>	<u>3,737,120</u>
-	-	-	-	-	22,199	22,199
-	-	-	-	-	-	500
-	-	93,422	-	-	-	327,471
-	84,189	-	-	-	31,037	115,226
-	-	-	-	-	-	75,329
-	-	-	-	-	-	109,010
-	-	-	-	-	-	276,079
36,663	-	-	-	-	-	303,653
-	-	-	-	-	-	835,330
-	-	-	-	-	-	516,607
-	184,758	-	-	-	-	184,758
-	-	-	-	-	-	285,719
-	-	-	-	-	-	5,584,855
-	-	-	-	-	-	1,820,009
4,232	-	-	746,986	-	-	1,000,635
-	-	-	-	-	-	(2,223)
<u>40,895</u>	<u>268,947</u>	<u>93,422</u>	<u>746,986</u>	<u>-</u>	<u>53,236</u>	<u>11,455,157</u>
<u>\$ 41,139</u>	<u>\$ 268,947</u>	<u>\$ 93,422</u>	<u>\$ 878,986</u>	<u>\$ 168,989</u>	<u>\$ 53,236</u>	<u>\$ 15,192,277</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

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

Year Ended November 30, 2011

	Township Motor Fuel Tax Fund	County Bridge Fund
REVENUES		
Taxes - general property taxes	\$ -	\$ 450,574
Taxes - public safety sales tax	-	-
Intergovernmental	1,227,191	77,212
Loan repayment	-	-
Charges for services	19,038	-
Fines and forfeitures	-	-
Interest	8,114	18,549
Miscellaneous	-	-
	<u>1,254,343</u>	<u>546,335</u>
Total revenues		
EXPENDITURES		
Current:		
Judicial	-	-
Public safety and corrections	-	-
Highways	1,060,872	281,141
Health and welfare	-	-
General governmental services	-	-
Retirement	-	-
Capital outlay	-	161,530
	<u>1,060,872</u>	<u>442,671</u>
Total expenditures		
Excess (deficiency) of revenues over expenditures	<u>193,471</u>	<u>103,664</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(85,968)	-
	<u>(85,968)</u>	<u>-</u>
Total other financing sources (uses)		
Net change in fund balances	107,503	103,664
FUND BALANCE (DEFICIT)		
Beginning of year, as restated	<u>829,099</u>	<u>2,537,143</u>
End of year	<u>\$ 936,602</u>	<u>\$ 2,640,807</u>

Special Revenue

Federal Aid Matching Tax Fund	Township Bridge Fund	Social Security Fund	Animal Control Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund
\$ 514,491	\$ -	\$ 863,031	\$ -	\$ 515,939	\$ 190,795	\$ -
-	-	467,774	-	-	-	-
150,502	-	20,000	-	-	-	-
-	-	-	-	-	-	-
-	77,568	-	457,816	-	-	62,307
-	-	-	17,610	-	-	-
17,323	234	-	1,372	-	-	-
18,301	-	-	5,486	-	578	-
<u>700,617</u>	<u>77,802</u>	<u>1,350,805</u>	<u>482,284</u>	<u>515,939</u>	<u>191,373</u>	<u>62,307</u>
-	-	-	-	-	-	65,867
-	-	-	-	-	-	-
951,750	-	-	-	-	-	-
-	-	-	457,273	508,479	190,833	-
-	-	-	-	-	-	-
-	-	1,312,898	-	-	-	-
8,700	299,818	-	9,000	-	-	-
<u>960,450</u>	<u>299,818</u>	<u>1,312,898</u>	<u>466,273</u>	<u>508,479</u>	<u>190,833</u>	<u>65,867</u>
<u>(259,833)</u>	<u>(222,016)</u>	<u>37,907</u>	<u>16,011</u>	<u>7,460</u>	<u>540</u>	<u>(3,560)</u>
-	-	-	-	-	-	26,619
-	-	-	-	-	-	-
-	-	-	-	-	-	26,619
(259,833)	(222,016)	37,907	16,011	7,460	540	23,059
<u>2,194,915</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>\$ 1,935,082</u>	<u>\$ 181,374</u>	<u>\$ 835,330</u>	<u>\$ 593,024</u>	<u>\$ 92,497</u>	<u>\$ 176,023</u>	<u>\$ 92,531</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

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

For the Year Ended November 30, 2011

	Circuit Clerk Automation Fund	Economic Development Grant Fund	County Recorder Automation Fund
REVENUES			
Taxes - general property taxes	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-
Intergovernmental	-	-	-
Loan repayment	-	75,329	-
Charges for services	165,864	-	96,058
Fines and forfeitures	-	-	-
Interest	1,091	25,109	-
Miscellaneous	-	-	-
	166,955	100,438	96,058
Total revenues	166,955	100,438	96,058
EXPENDITURES			
Current:			
Judicial	152,317	-	-
Public safety and corrections	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	-	68,464
Retirement	-	-	-
Capital outlay	-	-	-
	152,317	-	68,464
Total expenditures	152,317	-	68,464
Excess (deficiency) of revenues over expenditures	14,638	100,438	27,594
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	14,638	100,438	27,594
FUND BALANCE (DEFICIT)			
Beginning of year, as restated	209,273	260,610	68,773
End of year	\$ 223,911	\$ 361,048	\$ 96,367

Special Revenue						
Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
40,117	-	-	-	-	179,609	103,628
-	-	-	-	-	-	-
87,410	15,780	423,278	165,408	14,020	-	-
-	-	-	-	-	-	-
482	640	9,834	918	15	214	-
-	-	-	-	-	39,905	-
<u>128,009</u>	<u>16,420</u>	<u>433,112</u>	<u>166,326</u>	<u>14,035</u>	<u>219,728</u>	<u>103,628</u>
91,399	-	-	257,954	-	-	-
-	-	-	-	18,129	-	14,580
-	-	-	-	-	-	-
-	-	375,132	-	-	212,200	-
-	28,785	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	7,169	-	89,048
<u>91,399</u>	<u>28,785</u>	<u>375,132</u>	<u>257,954</u>	<u>25,298</u>	<u>212,200</u>	<u>103,628</u>
<u>36,610</u>	<u>(12,365)</u>	<u>57,980</u>	<u>(91,628)</u>	<u>(11,263)</u>	<u>7,528</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	(9,834)	-	-	-	-
-	-	(9,834)	-	-	-	-
36,610	(12,365)	48,146	(91,628)	(11,263)	7,528	-
<u>217,459</u>	<u>110,076</u>	<u>1,056,590</u>	<u>199,210</u>	<u>9,040</u>	<u>122,780</u>	<u>-</u>
<u>\$ 254,069</u>	<u>\$ 97,711</u>	<u>\$ 1,104,736</u>	<u>\$ 107,582</u>	<u>\$ (2,223)</u>	<u>\$ 130,308</u>	<u>\$ -</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

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

For the Year Ended November 30, 2011

	<u>GIS Fund</u>	<u>Juvenile Reporting Fund</u>	<u>County Clerk Automation Fund</u>
REVENUES			
Taxes - general property taxes	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-
Intergovernmental	-	39,528	-
Loan repayment	-	-	-
Charges for services	229,104	-	21,291
Fines and forfeitures	-	-	-
Interest	624	-	201
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	229,728	39,528	21,492
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current:			
Judicial	-	43,086	-
Public safety and corrections	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	140,103	-	15,126
Retirement	-	-	-
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	140,103	43,086	15,126
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	89,625	(3,558)	6,366
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	28,000	-
Transfers out	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	28,000	-
	<hr/>	<hr/>	<hr/>
Net change in fund balances	89,625	24,442	6,366
	<hr/>	<hr/>	<hr/>
FUND BALANCE (DEFICIT)			
Beginning of year, as restated	232,704	48,121	34,529
	<hr/>	<hr/>	<hr/>
End of year	\$ 322,329	\$ 72,563	\$ 40,895
	<hr/>	<hr/>	<hr/>

Special Revenue

State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Tri-County Development Grant Fund	Indemnity Fund	Rural We-Care, Inc. Fund	Sheriff's Commissary Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,534,830
-	-	-	-	-	-	467,774
-	-	-	-	650,602	-	2,488,389
-	-	-	-	-	-	75,329
-	27,024	-	-	-	121,202	1,983,168
29,031	-	-	31,560	-	-	78,201
3,626	497	-	5,170	-	-	94,013
-	-	-	-	-	-	64,270
<u>32,657</u>	<u>27,521</u>	<u>-</u>	<u>36,730</u>	<u>650,602</u>	<u>121,202</u>	<u>7,785,974</u>
-	-	-	-	-	-	610,623
-	-	-	-	-	107,545	140,254
-	-	-	-	-	-	2,293,763
-	-	-	-	650,602	-	2,394,519
-	-	-	141,189	-	-	393,667
-	-	-	-	-	-	1,312,898
-	-	-	-	-	-	575,265
<u>-</u>	<u>-</u>	<u>-</u>	<u>141,189</u>	<u>650,602</u>	<u>107,545</u>	<u>7,720,989</u>
<u>32,657</u>	<u>27,521</u>	<u>-</u>	<u>(104,459)</u>	<u>-</u>	<u>13,657</u>	<u>64,985</u>
-	-	-	143,951	-	-	198,570
-	-	(6)	-	-	-	(95,808)
-	-	(6)	143,951	-	-	102,762
<u>32,657</u>	<u>27,521</u>	<u>(6)</u>	<u>39,492</u>	<u>-</u>	<u>13,657</u>	<u>167,747</u>
<u>236,290</u>	<u>65,901</u>	<u>6</u>	<u>707,494</u>	<u>-</u>	<u>39,579</u>	<u>11,287,410</u>
<u>\$ 268,947</u>	<u>\$ 93,422</u>	<u>\$ -</u>	<u>\$ 746,986</u>	<u>\$ -</u>	<u>\$ 53,236</u>	<u>\$ 11,455,157</u>

TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2011
With Comparative Totals for November 30, 2010

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2011</u>	<u>2010</u>
ASSETS				
Cash and cash equivalents	\$ 2,801,167	\$ 77,298	\$ 2,878,465	\$ 3,410,492
Investments	9,324,127	215,385	9,539,512	8,502,775
Revenue stamps, at cost	44,624	-	44,624	54,730
Receivables:				
Property taxes	3,729,496	-	3,729,496	4,126,486
State of Illinois:				
Sales tax	2,734,175	-	2,734,175	2,554,429
Income tax	732,522	-	732,522	896,664
Personal property replacement tax	42,389	-	42,389	256,082
Use taxes	54,216	-	54,216	89,621
Sheriff grant	-	-	-	8,324
Energy Grant	-	-	-	381,370
Miscellaneous	380,014	-	380,014	569,920
Reimbursements	368,500	-	368,500	411,327
	<u>4,311,816</u>	<u>-</u>	<u>4,311,816</u>	<u>5,167,737</u>
Deposit on equipment purchase	-	-	-	98,459
Prepaid expenses	1,585	-	1,585	4,497
Accrued interest receivable	43,892	681	44,573	8,747
Due from other funds	419,102	200,000	619,102	289,402
Due from (to) other general fund accounts	42,607	(42,607)	-	-
	<u>42,607</u>	<u>(42,607)</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 20,718,416</u>	<u>\$ 450,757</u>	<u>\$ 21,169,173</u>	<u>\$ 21,663,325</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 462,405	\$ -	\$ 462,405	\$ 559,948
Accrued payroll and related costs	464,654	-	464,654	416,557
Due to other funds	195,226	-	195,226	588,651
Due to others - deferred prosecution	34,592	-	34,592	34,844
Deferred revenue - property taxes	3,729,496	-	3,729,496	4,126,486
Deferred revenue - other	22,654	-	22,654	-
Total liabilities	<u>4,909,027</u>	<u>-</u>	<u>4,909,027</u>	<u>5,726,486</u>
FUND BALANCE				
Nonspendable:				
Inventory	44,624	-	44,624	54,730
Prepays	1,585	-	1,585	102,956
Committed to:				
Public safety and corrections	308,035	-	308,035	285,427
Assigned to:				
Judicial	814,175	-	814,175	686,759
Public safety and corrections	17,426	-	17,426	16,847
Working cash	-	450,757	450,757	450,757
Unassigned	14,623,544	-	14,623,544	14,339,363
Total fund balance	<u>15,809,389</u>	<u>450,757</u>	<u>16,260,146</u>	<u>15,936,839</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 20,718,416</u>	<u>\$ 450,757</u>	<u>\$ 21,169,173</u>	<u>\$ 21,663,325</u>

TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2011
With Comparative Totals for Year Ended November 30, 2010

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2011</u>	<u>2010</u>
REVENUES				
General property taxes	\$ 4,162,933	\$ -	\$ 4,162,933	\$ 3,987,492
Sales tax/retailers' occupation tax	7,028,865	-	7,028,865	6,337,959
Intergovernmental	4,387,409	-	4,387,409	4,551,192
Licenses and permits	743,148	-	743,148	661,245
Charges for services	3,824,077	-	3,824,077	4,646,682
Fines and forfeitures	664,261	-	664,261	737,003
Interest	124,435	3,727	128,162	158,710
Miscellaneous revenue	474,277	-	474,277	418,872
Total revenues	<u>21,409,405</u>	<u>3,727</u>	<u>21,413,132</u>	<u>21,499,155</u>
EXPENDITURES				
Current:				
Judicial	5,942,679	-	5,942,679	5,950,579
Public safety and corrections	8,294,949	-	8,294,949	8,254,058
Community development	164,372	-	164,372	157,101
Education	98,833	-	98,833	88,559
General governmental services	5,869,031	-	5,869,031	6,129,592
Capital outlay	498,814	-	498,814	605,640
Debt service:				
Principal	28,616	-	28,616	27,495
Interest	3,801	-	3,801	4,921
Total expenditures	<u>20,901,095</u>	<u>-</u>	<u>20,901,095</u>	<u>21,217,945</u>
Excess of revenues over expenditures	<u>508,310</u>	<u>3,727</u>	<u>512,037</u>	<u>281,210</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	26,550
Transfers in	9,840	-	9,840	78,660
Transfers out	(198,570)	-	(198,570)	(21,633)
Transfers from (to) other subfunds	3,727	(3,727)	-	-
Total other financing sources (uses)	<u>(185,003)</u>	<u>(3,727)</u>	<u>(188,730)</u>	<u>83,577</u>
CHANGE IN FUND BALANCES	323,307	-	323,307	364,787
FUND BALANCE				
Beginning of year, as restated	<u>15,486,082</u>	<u>450,757</u>	<u>15,936,839</u>	<u>15,572,052</u>
End of year	<u>\$ 15,809,389</u>	<u>\$ 450,757</u>	<u>\$ 16,260,146</u>	<u>\$ 15,936,839</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES				
Taxes:				
General property taxes	\$ 4,168,168	\$ 4,168,168	\$ 4,162,933	\$ 3,987,492
Sales tax	3,390,699	3,390,699	3,623,481	3,449,966
Retailers' occupation tax	473,557	473,557	545,840	489,221
Public safety sales tax	2,880,345	2,880,345	2,859,544	2,398,772
	<u>10,912,769</u>	<u>10,912,769</u>	<u>11,191,798</u>	<u>10,325,451</u>
Intergovernmental revenues:				
Illinois State income tax	1,949,710	1,949,710	1,985,332	1,975,235
Personal property replacement tax	475,000	475,000	651,632	739,474
Inheritance tax	30,000	30,000	56,813	47,514
Local use tax	297,466	297,466	368,130	320,311
Salary reimbursements:				
State's Attorney	58,278	58,278	144,599	151,847
Drug attorney	33,600	33,600	33,600	33,600
Director of court services	423,162	423,162	415,261	340,466
Probation officers	175,391	175,391	143,377	165,391
Supervisor of assessments	13,807	13,807	22,279	33,191
Public Defender	39,982	39,982	112,277	89,098
Expenditure reimbursements:				
Administrative adjudication	900	900	1,935	1,100
Aid to dependent children	12,000	12,000	32,747	-
Juvenile placement reimbursement	40,000	40,000	51,823	22,468
Illinois Emergency Services and Disaster Agency	35,000	35,000	68,586	56,725
Election polling place, judges, and miscellaneous reimbursements	29,250	29,250	70,787	28,034
Governmental grants:				
IDNR/Pekin Landfill	1,500,000	1,500,000	-	-
Energy grant	148,400	148,400	167,030	381,370
Interoperability grant	-	-	-	78,768
HAVA grant	-	-	61,201	86,600
	<u>5,261,946</u>	<u>5,261,946</u>	<u>4,387,409</u>	<u>4,551,192</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Licenses and permits:				
Liquor licenses	\$ 19,400	\$ 19,400	\$ 19,588	\$ 20,267
Building and zoning permits	89,155	89,155	77,316	85,113
Marriage licenses	22,000	22,000	23,868	23,580
Cremation/autopsy fees	8,000	8,000	23,427	10,260
Host fees	420,000	420,000	598,949	497,025
Special development fees	-	-	-	25,000
	<u>558,555</u>	<u>558,555</u>	<u>743,148</u>	<u>661,245</u>
Charges for services:				
County recorder:				
Sale of revenue stamps	160,320	160,320	179,902	164,519
Recording fees	370,200	370,200	335,974	404,575
Certified copies and federal liens	1,700	1,700	2,998	320
Circuit Clerk:				
Case costs and fees	1,588,000	1,588,000	1,422,023	1,450,350
Court systems	126,000	126,000	121,853	125,752
Miscellaneous	66,000	66,000	80,126	59,153
County Clerk:				
Certificates, recording, and copy fees	172,450	172,450	170,738	173,535
County Sheriff:				
Case fees	85,000	85,000	105,093	86,263
Protection fund	320,000	320,000	324,410	325,204
Imprisonment fee	103,000	103,000	22,608	13,951
Bond fees	60,000	60,000	69,868	62,168
Jail rental	750,000	750,000	499,480	869,096
Other	8,000	8,000	-	414,407
County Treasurer:				
Interest, penalties, and costs	316,000	316,000	377,619	360,840
Deferred prosecution	50,000	50,000	43,699	59,920
Court services	20,500	20,500	14,461	23,372
Legal services	60,000	60,000	53,225	53,257
	<u>4,257,170</u>	<u>4,257,170</u>	<u>3,824,077</u>	<u>4,646,682</u>
Fines and forfeitures	<u>835,000</u>	<u>835,000</u>	<u>664,261</u>	<u>737,003</u>
Interest	<u>111,770</u>	<u>111,770</u>	<u>124,435</u>	<u>154,405</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Miscellaneous:				
County farm	\$ 30,000	\$ 30,000	\$ 68,762	\$ 79,159
Franchise fees	120,000	120,000	182,831	165,266
Rent	98,000	98,000	80,670	83,472
Copy fees	70,000	70,000	78,894	75,074
Other	17,800	17,800	63,120	15,901
	<u>335,800</u>	<u>335,800</u>	<u>474,277</u>	<u>418,872</u>
 Total revenues	 <u>22,273,010</u>	 <u>22,273,010</u>	 <u>21,409,405</u>	 <u>21,494,850</u>
 EXPENDITURES				
General Governmental Services -				
County Board:				
Board chairman	21,000	21,000	21,000	21,000
Liquor commissioner	2,000	2,000	2,000	2,000
Director of administrative services	112,089	109,046	107,043	111,890
Clerk hire	55,931	55,931	56,295	32,919
Part-time help	13,468	12,848	3,612	13,699
Overtime	760	760	8	1,837
Board members - committee work	31,000	43,000	39,912	31,834
Board members - board meetings	50,400	50,400	49,360	50,580
Office supplies	1,400	1,400	338	813
Dues and subscriptions	10,000	12,000	7,501	3,407
Strategic planning	10,000	10,000	-	-
Consulting fees	500	500	-	3,000
Mileage	13,500	16,900	16,382	13,193
Board chairman travel	7,450	7,450	7,665	6,399
Administrator travel	5,400	400	384	431
Publication of legal notices	300	300	289	-
Recruitment	5,000	11,750	11,724	3,183
Equipment maintenance	150	150	-	-
Miscellaneous equipment	200	200	-	-
	<u>340,548</u>	<u>356,035</u>	<u>323,513</u>	<u>296,185</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
EXPENDITURES (CONTINUED)	Original Budget	Amended Budget	Actual	Actual
Judicial - Circuit Clerk:				
Clerk hire	\$ 706,750	\$ 706,750	\$ 692,247	\$ 682,913
Overtime	750	750	-	250
Office supplies	1,482	1,482	768	1,751
Books and records	1,000	1,000	925	2,299
Dues and subscriptions	470	470	470	470
Mileage	300	193	28	108
Equipment maintenance	100	207	105	-
Special audit	4,750	4,750	70	4,750
Miscellaneous equipment	1,000	1,000	1,119	547
	716,602	716,602	695,732	693,088
 Judicial - Public Defender:				
Public Defender - salary	149,857	149,857	149,857	149,994
Assistant public defenders - salaries	608,794	608,794	567,834	591,097
Clerk hire	6,000	6,000	-	-
Office supplies	1,600	1,600	695	1,117
Dues and subscriptions	800	800	699	699
Books and records	1,600	1,600	1,388	1,210
Investigator services	5,000	4,000	345	357
Mileage	500	500	-	96
Education and training	2,500	3,500	2,250	2,650
Assistant public defender - office	27,000	27,000	24,750	26,400
	803,651	803,651	747,818	773,620
 Judicial - State's Attorney:				
State's Attorney - salary	166,508	166,508	166,508	166,508
Assistant State's Attorneys - salaries	946,255	953,055	941,975	921,399
Investigators	135,190	135,190	92,437	80,498
Victim Witness Coordinator	123,485	123,485	119,623	119,099
Legal secretaries	80,451	73,651	58,744	55,002
Clerical	159,714	159,714	154,808	149,568
Part-time help	21,420	21,420	17,705	17,464
Overtime	4,250	4,250	-	-
Office supplies	4,164	4,164	3,414	1,988
Books and records	16,656	16,656	13,237	15,197

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney (Continued):				
Dues and insurance	\$ 7,807	\$ 7,807	\$ 6,705	\$ 5,136
Contractual services	4,000	4,000	2,795	2,616
Leads/Secretary of State	2,500	500	-	2,500
State Appellate Prosecutor service	100,000	101,500	48,050	92,695
Court reporter fees	12,000	16,000	14,785	14,622
Witness fees	12,000	12,000	7,434	3,587
Mileage	1,000	1,000	-	122
Extradition	6,000	2,500	199	3,491
Publication of legal notices	6,000	6,000	6,789	3,267
Vehicle maintenance	1,500	1,500	1,434	371
Office equipment maintenance	2,100	2,100	250	930
Travel	1,000	1,000	-	-
Miscellaneous equipment	4,400	4,400	3,664	6,719
	1,818,400	1,818,400	1,660,556	1,662,779
Judicial - Jury Commission:				
Chief clerk	57,060	57,060	57,060	54,865
Jury commissioners	3,900	3,900	1,958	1,958
Part-time help	19,700	19,700	19,087	18,207
Jurors' fees	80,000	80,000	55,319	55,333
Office supplies	7,000	7,000	3,351	6,544
Books and records	200	200	-	-
Mileage	78,000	78,000	66,563	61,769
Jurors' parking	6,000	6,000	1,640	2,344
Office equipment maintenance	700	700	648	648
Equipment	1,400	1,400	1,139	1,389
	253,960	253,960	206,765	203,057
General Governmental Services -				
County Audit:				
External audit fee	55,550	55,550	55,550	55,000
Budget preparation	1,190	1,190	-	-
Single audit	2,000	2,000	1,375	445
Consultant	26,620	26,620	22,220	24,625
Risk assessment	14,140	14,140	14,140	14,000
	99,500	99,500	93,285	94,070

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Auditor:				
Auditor - salary	\$ 64,552	\$ 64,552	\$ 64,566	\$ 62,026
Assistant Deputy Auditor	22,854	22,854	22,854	21,998
Chief Deputy Auditor	27,066	27,066	27,066	26,158
Overtime help	425	425	-	-
Dues and subscriptions	650	650	535	400
Mileage	50	50	-	-
Equipment	200	200	-	217
	<u>115,797</u>	<u>115,797</u>	<u>115,021</u>	<u>110,799</u>
General Governmental Services -				
County Clerk:				
Department head - salary	63,703	63,703	63,710	62,432
Elections supervisor	107,443	107,443	93,352	101,511
Clerk hire	227,949	227,949	214,109	225,564
Part-time help	3,500	3,500	1,112	4,437
Election judges	78,570	78,570	52,350	151,294
Overtime	5,000	5,000	1,166	8,487
Office supplies	1,500	1,500	847	1,307
Books and records	3,000	3,000	604	2,295
Election supplies	225,000	225,000	196,979	215,710
Dues and subscriptions	500	500	385	385
Computer service	59,030	59,030	59,030	59,030
Mileage	3,000	3,000	1,905	4,068
Printing	34,000	34,000	32,012	32,403
Elections equipment maintenance	30,000	30,000	28,861	23,195
HAVA grant	-	-	9,046	52,408
Equipment maintenance	925	925	891	865
Equipment	2,000	2,000	1,618	549
	<u>845,120</u>	<u>845,120</u>	<u>757,977</u>	<u>945,940</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Recorder:				
Department head - salary	\$ 61,821	\$ 61,821	\$ 61,834	\$ 59,403
Clerk hire	131,109	125,410	109,300	127,550
Part-time help	1,000	6,699	5,201	-
Office supplies	1,500	1,500	1,109	671
Books and records	5,500	5,500	4,724	5,571
Mileage	800	800	581	198
Office equipment maintenance	500	500	206	434
Print tracking contract	6,900	6,900	6,225	7,475
Reimbursement	100	100	10	-
	209,230	209,230	189,190	201,302
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department head - salary	63,703	63,703	63,710	62,432
Clerk hire	139,295	139,295	112,796	135,333
Part-time help	28,500	28,500	15,242	28,928
Overtime	1,768	1,768	1,473	906
Office supplies	1,560	1,560	207	1,062
Books and records	450	450	-	-
Dues and subscriptions	700	700	530	570
Mileage	250	250	-	221
Publication of legal notices	8,350	4,850	2,800	6,807
Office equipment and maintenance	2,900	6,400	6,368	5,255
Equipment	832	832	818	320
	248,308	248,308	203,944	241,834
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department head	55,229	55,229	54,887	53,452
Deputy assessor	26,552	26,552	26,558	25,517
Chief clerk	62,954	62,954	60,102	56,195
Clerk hire	74,140	74,140	74,532	71,191
Part-time help	20,000	20,000	14,273	14,691
Overtime	2,550	2,550	109	142
Office supplies	1,100	1,100	1,081	686
Gasoline	600	600	78	161
Dues and subscriptions	500	500	148	135
Mileage	200	200	143	80
Publication of legal notices	25,000	25,000	23,504	21,384
Vehicle maintenance	600	600	-	625
Equipment	600	600	510	745
	270,025	270,025	255,925	245,004

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Board of Review:				
Board of Review members	\$ 80,160	\$ 80,160	\$ 80,173	\$ 78,572
Office supplies	500	500	467	949
Dues and subscriptions	600	600	476	506
Appraisals	3,500	53,500	15,000	40
Mileage	480	480	350	429
Publications	2,400	2,400	1,338	793
Miscellaneous equipment	400	400	344	373
	<u>88,040</u>	<u>138,040</u>	<u>98,148</u>	<u>81,662</u>
Community Development - Zoning:				
Department head	53,951	53,951	53,617	52,214
Chief clerk	-	-	610	24,824
Clerk hire	50,766	50,766	50,168	23,281
Overtime	200	200	-	-
Field inspector	25,781	25,781	24,746	24,785
Office supplies	700	700	688	672
Computer supplies	400	400	400	540
Books and records	150	200	200	116
Gasoline	1,440	1,440	1,594	704
Dues and subscriptions	600	1,000	931	598
Tri-County Regional Planning Committee	10,050	12,850	12,850	8,400
Appeal board	11,000	9,200	8,906	9,344
Mileage	600	600	509	555
Publication of legal notices	5,000	3,950	3,664	3,933
Vehicle maintenance	200	600	497	35
NPDES	1,000	1,000	1,000	1,000
Building Code Inspections	2,400	1,000	342	-
Addressing services	2,800	2,800	2,800	4,000
Deposit reimbursement	400	1,000	850	2,100
Contractual services	400	400	-	-
	<u>167,838</u>	<u>167,838</u>	<u>164,372</u>	<u>157,101</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Building Administration:				
Department head - salary	\$ 50,059	\$ 50,059	\$ 50,073	\$ 48,126
Maintenance personnel	26,693	26,693	26,759	16,776
Part-time help	40,000	43,000	42,566	45,764
Overtime	1,140	2,640	2,295	486
Medical supplies	150	150	-	154
Clothing	1,500	1,500	1,221	1,410
Repair/maintenance supplies	20,500	19,700	15,801	16,633
Property taxes	13,000	13,000	10,463	12,527
Janitorial service	103,000	103,000	101,061	100,021
Architect consultant fees	10,000	10,000	9,739	4,953
Other consultant fees	3,000	3,000	1,270	-
Telephone	119,000	119,000	111,254	120,519
Phone repair	3,000	3,000	-	1,190
Cellular and pager service	44,000	47,000	46,959	46,989
Mileage	500	500	337	600
Parking lot	9,000	9,000	6,664	6,275
Publication of legal notices	2,000	2,000	1,319	2,031
Fuel	2,500	2,500	525	714
Electricity and gas	204,000	191,000	160,505	203,039
Water	10,000	10,000	9,863	9,388
Pest control	4,200	4,200	4,441	4,771
Garbage collection	5,000	5,400	5,352	4,974
Building maintenance	70,000	70,000	69,152	69,438
Equipment maintenance	28,000	35,500	31,194	28,041
Elevator maintenance	9,500	9,500	7,977	9,412
Grounds maintenance	2,500	2,900	2,653	2,254
Fire extinguisher maintenance	3,600	3,600	1,278	517
Capital projects	371,000	315,000	167,011	69,647
Building construction	62,500	62,500	12,050	106,149
Energy grant	248,400	248,400	167,030	381,370
	<u>1,467,742</u>	<u>1,413,742</u>	<u>1,066,812</u>	<u>1,314,168</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Justice Center:				
Maintenance personnel	\$ 54,597	\$ 54,597	\$ 52,539	\$ 29,888
Custodial personnel	-	-	975	25,781
Part time	11,300	9,800	9,311	11,914
Overtime	5,653	5,153	3,780	5,952
Medical supplies	150	150	-	-
Clothing	1,800	1,800	598	1,501
Repair/maintenance supplies	60,500	60,500	47,071	55,140
Janitorial service	49,200	49,200	49,200	45,100
Parking lot	10,000	10,000	6,187	8,138
Electricity and gas	250,000	243,000	225,969	239,892
Fuel	5,000	5,000	1,719	1,169
Water	18,000	25,000	25,827	21,077
Pest control	1,500	1,500	1,440	1,440
Garbage collection	6,700	6,700	5,756	5,620
Building maintenance	55,000	55,000	49,185	48,714
Equipment maintenance	45,000	55,000	53,720	45,611
Elevator maintenance	6,000	6,000	5,344	5,675
Grounds maintenance	3,200	3,200	2,143	2,458
Fire extinguisher maintenance	3,500	3,500	1,175	1,306
Building construction and remodeling	12,500	12,500	9,313	2,500
	<u>599,600</u>	<u>607,600</u>	<u>551,252</u>	<u>558,876</u>
Public Safety and Corrections -				
County Sheriff:				
Department head - salary	86,078	86,078	86,086	84,359
Deputies	228,031	233,531	231,037	225,168
Jail Superintendent	71,229	71,229	71,251	68,476
Chief clerk	47,639	47,639	47,574	45,798
Clerk hire	307,389	313,889	311,803	300,300
Control Room Technician	135,526	135,526	160,810	138,365
Overtime	487,000	517,000	469,193	589,895
Part-time help	130,000	107,800	116,416	113,138
Deputy hire	1,988,234	1,988,234	1,988,141	1,976,824
Jailers	2,101,447	2,089,447	2,023,227	2,115,899
Clerical holiday pay	17,000	17,000	13,431	14,784
Control Room holiday pay	17,500	17,500	13,666	8,907
Deputies holiday pay	150,343	150,343	118,146	131,263
Jailers holiday pay	126,000	126,000	105,819	110,706

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Public Safety and Corrections - County Sheriff (Continued):				
Deputies educational allowance	\$ -	\$ 200	\$ 200	\$ -
Physical fitness	36,000	28,000	28,000	32,000
Office supplies	22,350	22,350	20,372	24,431
Field supplies	22,450	42,450	40,594	15,025
Books and records	3,000	3,000	2,489	1,706
Food for prisoners	285,000	285,000	254,961	252,013
Medical and nursing supplies	45,000	33,780	34,727	45,474
Crime prevention	4,650	4,870	4,870	4,584
Gasoline	144,000	165,000	168,142	120,473
Uniform equipment and weapons	131,930	101,930	90,080	122,923
Dues and subscriptions	3,600	3,600	2,842	2,264
K-9 expenses	2,800	2,800	2,601	1,965
Process servers	49,000	48,000	36,470	35,248
Health professionals	325,000	325,000	292,302	294,443
Communication Center	401,464	401,464	396,676	383,264
Automobile maintenance	75,000	75,000	63,385	62,769
Radio maintenance	28,000	29,000	28,004	10,856
Interoperability Grant	-	-	98,459	-
Sheriff Merit Board	15,000	15,000	13,605	9,045
Special service	-	-	449	348
MEG unit	10,882	10,882	10,882	10,882
Drug enforcement	-	-	8,798	21,540
Automobile purchase	96,788	96,857	96,857	129,110
Miscellaneous equipment	17,700	17,631	17,089	14,437
	<u>7,613,030</u>	<u>7,613,030</u>	<u>7,469,454</u>	<u>7,518,682</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Emergency Services:				
Department head	\$ 29,631	\$ 29,631	\$ 29,507	\$ 31,085
Response Coordinator/P.T.	19,698	19,698	12,581	7,437
Office supplies	550	975	1,692	369
Volunteer awards & recognition	250	500	490	178
Gasoline	1,350	1,350	846	874
Uniforms	800	1,700	1,392	3,697
Telephone	-	-	54	-
Communication/Direct TV	1,100	1,350	1,258	-
Mileage	1,200	775	671	957
Emergency call	5,900	5,000	4,632	4,920
Utilities	13,500	12,500	10,212	12,142
Equipment maintenance	6,000	10,000	5,250	2,679
Public awareness campaign	2,500	-	503	-
HMEP LEPC Grant	12,317	12,317	-	4,001
IECGP Grant	9,000	9,000	8,849	14,269
Equipment rental	1,000	-	-	-
New equipment	4,500	4,500	3,360	2,671
EOC Technology Grant	-	37,665	15,968	-
Miscellaneous equipment	3,500	3,500	1,357	1,378
	112,796	150,461	98,622	86,657
Judicial - Court Security:				
Salaries	408,134	408,134	414,499	411,109
Contractual services	40,000	40,000	39,727	37,084
New equipment	5,000	5,000	4,616	3,759
	453,134	453,134	458,842	451,952
Judicial - Court Services Probation				
Upgrade:				
Office supplies	2,500	2,100	1,599	1,602
Books and records	1,000	1,000	945	985
Gas/oil	12,000	15,500	16,292	11,190
Dues and subscriptions	1,000	1,000	601	515
Contractual services	26,000	29,000	18,783	16,141
Work release/electronic monitoring	50,000	31,100	32,881	38,687
Medical services	35,000	43,000	41,644	41,978
Grants	28,000	28,000	-	-
T/PCC	7,500	9,900	9,288	9,218
Meals/miles	1,000	1,000	399	589
Vehicle maintenance	11,000	11,000	4,852	17,184
Office equipment maintenance	2,000	2,000	326	532
Training	15,600	17,600	17,299	17,512
Center for Prevention and Abuse	27,000	27,000	27,000	27,000
Computer equipment	29,120	29,120	28,156	35,117

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Judicial - Court Services Probation				
Upgrade (Continued):				
Vehicle acquisition	\$ 78,750	\$ 78,750	\$ 62,615	\$ -
Officer safety equipment	4,160	6,860	6,564	4,644
Miscellaneous equipment	4,000	4,700	4,536	4,697
	335,630	338,630	273,780	227,591
Judicial - Court Services and Juvenile Detention:				
Director - salary	98,363	98,363	98,398	94,555
Chief probation officer	245,474	245,474	247,327	236,495
Officers Merit	2,500	2,500	2,500	-
Probation officers	819,871	813,871	800,321	797,216
Pretrial officers	122,156	122,156	122,149	117,697
Stipends	7,000	7,000	6,800	9,100
On call wages	35,000	35,000	36,661	30,899
Clerk hire	142,928	140,228	123,252	135,881
Part time	-	8,700	5,661	-
Overtime	2,550	2,550	1,793	3,016
Detention	140,000	140,000	133,375	163,380
Private homes and institutions	250,000	250,000	132,279	101,157
	1,865,842	1,865,842	1,710,516	1,689,396
Judicial - Courts:				
Court secretaries	33,048	33,048	33,059	31,950
Guardian Ad Litem	43,413	43,413	43,422	42,141
Part-time help	12,480	12,480	11,519	11,072
Office supplies	2,000	4,000	3,059	1,022
Jurors' food and lodging	1,500	2,200	1,652	853
Attorney's fees	55,000	52,300	46,280	45,003
Court reporting fees	7,000	7,000	6,312	12,800
Witness fees	8,500	8,500	5,187	7,619
Testing fees	36,500	36,500	27,883	18,088
Indigent publications	500	500	-	83
Office equipment maintenance	1,600	1,600	-	-
Juror's lodging	100	100	-	-
Miscellaneous equipment	2,000	2,000	1,802	2,004
	203,641	203,641	180,175	172,635
Judicial - Legal Services:				
Pre-trial assessment officer	39,564	39,564	39,575	38,035
Clerical	45,700	45,700	33,239	43,809
Overtime	500	500	-	-
Office supplies	800	800	527	698
Books and records	200	200	-	-
Mileage	50	50	8	11
Office equipment maintenance	500	320	-	-
New equipment	600	780	678	689
	87,914	87,914	74,027	83,242

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Coroner:				
Coroner - salary	\$ 61,821	\$ 61,821	\$ 53,734	\$ 59,403
Clerk hire	23,807	23,807	23,813	22,950
Deputy Coroner	38,118	38,118	36,658	36,653
Part-time clerical	1,000	1,000	-	-
Part-time Deputy Coroner expense	56,100	56,100	64,470	54,765
Clerical overtime	500	-	-	-
Inquest transcription	3,000	3,500	3,383	2,250
Jurors	1,050	1,050	750	541
Office supplies	600	850	721	399
Investigation supplies	1,500	200	160	90
Books and records	500	150	-	-
Gasoline	2,000	2,000	1,917	1,834
Dues and subscriptions	600	600	545	545
Pathologist and laboratory	74,000	74,000	67,001	56,214
Morgue use	18,000	18,000	17,065	12,470
Mileage	2,000	3,000	2,583	1,424
Body removal	10,000	11,000	11,387	10,211
Indigent burial	2,000	-	-	-
Vehicle maintenance	1,500	1,500	950	1,712
Office equipment maintenance	500	500	-	100
Grant equipment	-	1,400	581	476
	<u>298,596</u>	<u>298,596</u>	<u>285,718</u>	<u>262,037</u>
Education - County Superintendent of				
Education Service Region:				
Clerk hire	78,231	78,231	76,496	56,499
Part-time clerk	6,000	18,000	15,103	21,474
Office supplies	1,550	1,730	1,701	1,678
Dues and subscriptions	2,704	2,834	2,615	2,669
Mileage	3,005	3,039	2,918	2,352
Office equipment maintenance	180	-	-	320
Health life/safety inspections	12,000	-	-	3,015
Miscellaneous equipment	164	-	-	552
	<u>103,834</u>	<u>103,834</u>	<u>98,833</u>	<u>88,559</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
General Governmental Services -				
Farm Operations:				
Field repairs	\$ 400	\$ 400	\$ -	\$ -
Fertilizer and chemicals	13,900	13,900	12,223	4,844
Seed	6,500	6,500	6,578	6,174
Insurance	650	650	537	477
	<u>21,450</u>	<u>21,450</u>	<u>19,338</u>	<u>11,495</u>
General Governmental Services -				
General County:				
Systems administrator	86,283	86,283	86,308	83,231
Human resources manager	61,952	61,952	63,498	22,026
Clerk hire	23,774	23,774	24,391	20,561
Overtime	2,280	2,900	3,715	2,529
Employees' group insurance	1,936,400	1,936,400	2,021,739	1,977,393
Office supplies	23,735	23,735	21,946	20,219
Service recognition awards	3,000	3,000	2,241	1,953
Computer supplies	15,615	15,615	13,973	13,995
Copy machine supplies	26,000	26,000	17,842	16,286
Computer contract	210,000	210,000	198,254	294,106
Computer maintenance	40,000	40,000	34,340	41,907
Administrative adjudication services	7,500	7,500	4,516	6,363
Tax Notice Handling	40,000	19,763	5,814	-
Employee physicals	500	500	-	-
Postage	160,000	160,000	154,659	126,153
Copy machine maintenance	58,000	58,000	25,458	25,547
Legislative program	10,000	10,000	7,500	7,500
Education and training	90,275	90,275	54,277	42,688
Computer training	4,500	4,500	1,628	-
Pekin landfill	1,550,000	1,550,000	7,537	48,377
Youth Services Board	15,000	15,000	15,000	15,000
Tri-County Regional Planning				
Commission	14,263	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
Labor Relations	7,500	7,500	289	8,162
Economic Development Council	81,900	87,900	77,525	81,900
Center for Prevention of Abuse	27,000	27,000	27,000	27,000

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
General County (Continued):				
Bridge lighting pledge	\$ 250	\$ 250	\$ 250	\$ 250
Heartland Community Health Clinic	5,000	5,000	5,000	5,000
Heartland water resources	4,000	4,000	4,000	4,000
House of Hope	4,000	4,000	4,000	4,000
Technology upgrades	70,000	82,000	81,662	80,402
Software/Licenses	48,000	85,000	81,201	-
Contingent and miscellaneous	820,359	723,087	-	-
	<u>5,454,586</u>	<u>5,394,434</u>	<u>3,069,063</u>	<u>3,013,798</u>
Debt service:				
Principal	-	-	28,616	27,495
Interest	-	-	3,801	4,921
	<u>-</u>	<u>-</u>	<u>32,417</u>	<u>32,416</u>
Total expenditures	<u>24,594,814</u>	<u>24,594,814</u>	<u>20,901,095</u>	<u>21,217,945</u>
Excess (deficiency) of revenues over expenditures	<u>(2,321,804)</u>	<u>(2,321,804)</u>	<u>508,310</u>	<u>276,905</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	300,000	300,000	-	26,550
Transfers in	-	-	13,567	82,965
Transfers out	-	-	(198,570)	(21,633)
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>(185,003)</u>	<u>87,882</u>
Net change in fund balance	<u>\$ (2,021,804)</u>	<u>\$ (2,021,804)</u>	<u>323,307</u>	<u>364,787</u>
FUND BALANCE				
Beginning of year			<u>15,486,082</u>	<u>15,121,295</u>
End of year			<u>\$ 15,809,389</u>	<u>\$ 15,486,082</u>

TAZEWELL COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 1,550,000	\$ 1,550,000	\$ 1,548,051	\$ 1,345,324
Taxes - public safety sales tax	850,000	850,000	986,091	924,369
Intergovernmental revenue - replacement taxes	<u>163,048</u>	<u>163,048</u>	<u>112,363</u>	<u>130,206</u>
Total revenues	2,563,048	2,563,048	2,646,505	2,399,899
EXPENDITURES				
Retirement - Illinois Municipal Retirement Fund	<u>2,492,000</u>	<u>2,492,000</u>	<u>2,433,750</u>	<u>2,195,645</u>
Net change in fund balance	<u>\$ 71,048</u>	<u>\$ 71,048</u>	212,755	204,254
FUND BALANCE				
Beginning of year			<u>777,789</u>	<u>573,535</u>
End of year			<u>\$ 990,544</u>	<u>\$ 777,789</u>

TAZEWELL COUNTY, ILLINOIS

County Highway Fund

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011		2010	
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Taxes - general property taxes	\$ 1,245,000	\$ 1,245,000	\$ 1,243,407	\$ 970,757
Intergovernmental revenue - replacement taxes	170,669	170,669	173,211	196,560
Charges for services - highway maintenance fees and construction reimbursement	55,500	55,500	156,811	105,287
Interest	5,000	5,000	5,531	9,210
Miscellaneous	6,000	6,000	8,498	20,097
Total revenues	<u>1,482,169</u>	<u>1,482,169</u>	<u>1,587,458</u>	<u>1,301,911</u>
EXPENDITURES				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	83,753	83,753	83,776	80,518
Engineers	168,886	168,886	168,879	161,691
Maintenance foreman	60,590	60,590	60,606	58,259
Maintenance personnel	502,686	517,615	517,936	498,567
Clerk hire	39,855	34,855	33,818	39,976
Surveyor stipend	3,500	3,500	3,500	3,500
Temporary personnel	25,000	25,000	8,835	16,210
Overtime premium	85,000	85,000	69,769	96,891
Medical insurance	167,453	167,453	143,406	137,255
Office supplies	4,300	5,600	5,453	4,275
Clothing allowance	7,500	7,500	1,112	14,176
Engineering supplies	10,000	7,440	4,097	9,993
Field engineer expense	10,000	10,000	9,529	9,968
Dues and subscriptions	2,200	2,200	2,193	2,140
Gasoline	95,000	122,000	117,352	72,828
Engineering consultant	75,000	75,000	-	-
Publication of legal notices	750	450	-	73
Maintenance of roads - materials	35,000	35,000	28,352	29,384
Highway maintenance	5,000	5,500	5,174	4,996
Conference and seminars	5,000	4,500	2,177	2,757
Tech equipment	-	-	-	20,957
Training	4,000	4,000	1,100	272
Maintenance of buildings	72,000	72,000	66,901	62,344
Maintenance of machinery and equipment	80,000	80,000	95,326	65,650
New equipment	139,000	141,560	166,809	176,475
Road improvement	68,000	68,000	67,708	57,834
Contingency	90,224	52,295	-	-
	<u>1,839,697</u>	<u>1,839,697</u>	<u>1,663,808</u>	<u>1,626,989</u>
Debt service:				
Principal	40,000	41,200	142,177	27,929
Interest	15,000	13,800	5,611	10,198
	<u>55,000</u>	<u>55,000</u>	<u>147,788</u>	<u>38,127</u>
Total expenditures	<u>1,894,697</u>	<u>1,894,697</u>	<u>1,811,596</u>	<u>1,665,116</u>
Deficiency of revenues over expenditures	<u>(412,528)</u>	<u>(412,528)</u>	<u>(224,138)</u>	<u>(363,205)</u>
OTHER FINANCING SOURCES				
Proceeds from capital lease obligation	-	-	164,902	-
Transfers in	75,000	75,000	85,968	840,450
Total other financing sources	<u>75,000</u>	<u>75,000</u>	<u>250,870</u>	<u>840,450</u>
Net change in fund balance	<u>\$ (337,528)</u>	<u>\$ (337,528)</u>	26,732	477,245
FUND BALANCE				
Beginning of year			1,129,162	651,917
End of year			<u>\$ 1,155,894</u>	<u>\$ 1,129,162</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, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 3,060,900	\$ 3,060,900	\$ 2,959,493	\$ 2,973,548
Charges for services:				
Reimbursement for services and materials	380,000	380,000	302,016	170,776
Interest	<u>78,000</u>	<u>78,000</u>	<u>74,162</u>	<u>91,662</u>
Total revenues	<u>3,518,900</u>	<u>3,518,900</u>	<u>3,335,671</u>	<u>3,235,986</u>
EXPENDITURES				
Highways:				
Superintendent's salary	116,077	116,077	117,173	115,284
Illinois Municipal Retirement	15,009	15,009	15,024	13,881
Social security	8,880	8,880	8,373	8,299
Medical insurance	10,496	10,496	10,491	10,279
Engineering	32,500	34,705	34,700	32,083
Mileage	750	750	484	455
Maintenance	<u>3,996,000</u>	<u>3,993,795</u>	<u>3,482,449</u>	<u>3,304,800</u>
Total expenditures	<u>4,179,712</u>	<u>4,179,712</u>	<u>3,668,694</u>	<u>3,485,081</u>
Net change in fund balance	<u>\$ (660,812)</u>	<u>\$ (660,812)</u>	(333,023)	(249,095)
FUND BALANCE				
Beginning of year			<u>6,713,353</u>	<u>6,962,448</u>
End of year			<u>\$ 6,380,330</u>	<u>\$ 6,713,353</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, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 1,275,000	\$ 1,275,000	\$ 1,227,191	\$ 1,038,564
Charges for services:				
Reimbursements for services and materials	-	-	19,038	280,958
Interest	7,000	7,000	8,114	9,920
Miscellaneous income	<u>23,900</u>	<u>23,900</u>	<u>-</u>	<u>202,622</u>
Total revenues	1,305,900	1,305,900	1,254,343	1,532,064
EXPENDITURES				
Highways:				
Contract construction	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,060,872</u>	<u>1,419,786</u>
Excess (deficiency) of revenues over expenditures	(94,100)	(94,100)	193,471	112,278
OTHER FINANCING USES				
Transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(85,968)</u>	<u>(84,384)</u>
Net change in fund balance	<u>\$ (169,100)</u>	<u>\$ (169,100)</u>	107,503	27,894
FUND BALANCE				
Beginning of year			<u>829,099</u>	<u>801,205</u>
End of year			<u>\$ 936,602</u>	<u>\$ 829,099</u>

TAZEWELL COUNTY, ILLINOIS

County Bridge Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 450,000	\$ 450,000	\$ 450,574	\$ 448,651
Intergovernmental revenue - personal property replacement tax	50,000	50,000	77,212	87,620
Charges for services - fees earned from other governmental units	25,000	25,000	-	29,603
Interest	<u>18,000</u>	<u>18,000</u>	<u>18,549</u>	<u>28,830</u>
Total revenues	<u>543,000</u>	<u>543,000</u>	<u>546,335</u>	<u>594,704</u>
EXPENDITURES				
Highways:				
Engineering	180,000	180,000	151,367	181,521
Bridge construction	<u>665,000</u>	<u>665,000</u>	<u>291,304</u>	<u>330,855</u>
Total expenditures	<u>845,000</u>	<u>845,000</u>	<u>442,671</u>	<u>512,376</u>
Net change in fund balance	<u>\$ (302,000)</u>	<u>\$ (302,000)</u>	103,664	82,328
FUND BALANCE				
Beginning of year			<u>2,537,143</u>	<u>2,454,815</u>
End of year			<u>\$ 2,640,807</u>	<u>\$ 2,537,143</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>2010</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Taxes - general property taxes	\$ 515,000	\$ 515,000	\$ 514,491	\$ 612,048
Intergovernmental revenue:				
Replacement tax	10,000	10,000	14,909	16,919
Reimbursements from local governments	137,000	137,000	135,593	6,935
Interest	18,500	18,500	17,323	36,944
Miscellaneous income	24,000	24,000	18,301	21,454
	<u>704,500</u>	<u>704,500</u>	<u>700,617</u>	<u>694,300</u>
Total revenues				
EXPENDITURES				
Highways:				
Staff engineer	57,711	57,711	57,726	55,800
P.E. license stipend	1,963	1,963	1,963	2,159
Illinois Municipal Retirement	7,462	7,462	7,444	6,108
Social security	4,415	4,415	4,512	4,647
Medical insurance	6,680	6,680	7,629	6,559
Contract construction and road improvements	1,390,000	1,390,000	871,176	1,481,687
Special right of way	10,000	10,000	10,000	700
	<u>1,478,231</u>	<u>1,478,231</u>	<u>960,450</u>	<u>1,557,660</u>
Total expenditures				
Net changes in fund balance	<u>\$ (773,731)</u>	<u>\$ (773,731)</u>	(259,833)	(863,360)
FUND BALANCE				
Beginning of year			<u>2,194,915</u>	<u>3,058,275</u>
End of year			<u>\$ 1,935,082</u>	<u>\$ 2,194,915</u>

TAZEWELL COUNTY, ILLINOIS

Township Bridge Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Charges for services - maintenance and construction	\$ 73,500	\$ 73,500	\$ 77,568	\$ 946,855
Interest	<u>1,600</u>	<u>1,600</u>	<u>234</u>	<u>2,479</u>
Total revenues	<u>75,100</u>	<u>75,100</u>	<u>77,802</u>	<u>949,334</u>
EXPENDITURES				
Highways:				
Engineer consultant	25,000	25,000	18,019	62,398
Bridge construction	<u>100,000</u>	<u>100,000</u>	<u>281,799</u>	<u>818,215</u>
Total expenditures	<u>125,000</u>	<u>125,000</u>	<u>299,818</u>	<u>880,613</u>
Net change in fund balance	<u>\$ (49,900)</u>	<u>\$ (49,900)</u>	(222,016)	68,721
FUND BALANCE				
Beginning of year			<u>403,390</u>	<u>334,669</u>
End of year			<u>\$ 181,374</u>	<u>\$ 403,390</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011		Actual	2010 Actual
	Original Budget	Amended Budget		
REVENUES				
Taxes - general property taxes	\$ 652,046	\$ 652,046	\$ 651,257	\$ 649,560
Intergovernmental revenues:				
Replacement taxes	170,000	170,000	162,787	184,731
Grants:				
Bioterrorism preparedness	174,791	174,791	215,963	258,703
IDPA Medicaid	213,457	213,457	156,413	213,457
Illinois breast/cervical center	275,820	275,820	254,900	241,358
IDPA Medi-check	160,000	160,000	281,563	195,753
IDPH local health protection	217,066	217,066	216,161	217,066
IDPH Hearing and Vision	18,000	18,000	-	-
Tobacco grant	44,293	44,293	44,547	46,722
Dental health (Delta Dental)	640,000	640,000	556,615	568,362
Family case management	390,172	390,172	389,089	416,107
Women, infants, children	362,500	362,500	396,466	327,919
Teen Reach	173,506	173,506	228,720	119,459
Illinois Environmental Protection Agency - Solid Waste Enforcement Grant	64,017	64,017	63,847	73,895
SPF - sig	120,000	120,000	111,374	178,556
Decision driving	29,433	29,433	21,662	35,163
Medicare	40,000	40,000	4,547	3,868
Other	732,606	732,606	1,054,813	996,452
	<u>3,825,661</u>	<u>3,825,661</u>	<u>4,159,467</u>	<u>4,077,571</u>
Charges for services:				
Fees:				
Dental clinic patient	40,000	40,000	36,083	44,173
Immunizations and other	118,450	118,450	122,394	212,279
Environmental health	240,000	240,000	298,224	190,621
Teen Reach	134,000	134,000	151,533	132,724
	<u>532,450</u>	<u>532,450</u>	<u>608,234</u>	<u>579,797</u>
Interest	800	800	35,596	32,543
Susan G. Komen grant	59,741	59,741	52,101	43,673
Miscellaneous	426,919	426,919	35,467	26,829
	<u>5,497,617</u>	<u>5,497,617</u>	<u>5,542,122</u>	<u>5,409,973</u>
Total revenues	<u>5,497,617</u>	<u>5,497,617</u>	<u>5,542,122</u>	<u>5,409,973</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Health and welfare:				
County health:				
Department head	\$ 45,000	\$ 53,973	\$ 55,330	\$ 37,756
Administrative staff	201,760	202,177	202,811	192,688
Health education staff	54,657	53,362	53,754	40,142
Nursing staff	190,538	191,511	194,685	165,867
Environmental health staff	358,805	333,775	333,171	311,080
Screening technician	31,824	38,843	39,106	30,925
Maintenance salaries	52,802	51,144	51,419	49,237
On-call help	21,000	20,343	20,380	20,154
Part-time help	8,000	2,022	2,021	-
Overtime	4,576	2,576	2,400	4,403
Medical insurance	155,400	146,116	132,976	156,364
Office supplies	4,500	6,500	6,580	3,852
Educational materials	9,500	10,350	9,734	9,977
DHC Supplies	-	-	-	49
Medical supplies - field staff	50,000	64,612	64,097	57,450
Technical supplies	10,000	11,952	12,338	14,241
Contractual services	105,000	122,890	131,933	104,278
Medical service	17,200	7,431	7,755	10,137
Postage	11,000	10,776	11,466	10,574
Mileage	30,000	30,072	30,556	26,536
Utilities	35,500	31,317	33,822	33,983
Vehicle maintenance	3,000	1,438	1,421	610
Building maintenance	17,000	18,598	18,823	19,951
Conferences and seminars	2,000	2,000	1,880	2,082
Education and training	3,500	7,872	7,878	2,817
Building, equipment, and furniture	20,000	20,912	20,766	7,982
Contingency	72,128	72,128	-	-
	<u>1,514,690</u>	<u>1,514,690</u>	<u>1,447,102</u>	<u>1,313,135</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Health and welfare (continued):				
Addiction prevention:				
Salaries	\$ 34,992	\$ 34,992	\$ 33,706	\$ 40,249
Medical insurance	6,973	6,973	6,167	7,890
Mileage	400	400	436	685
	42,365	42,365	40,309	48,824
Women, infants, and children:				
Salaries	326,351	326,351	285,792	299,869
Medical insurance	39,471	39,471	42,996	40,650
Office supplies	11,388	11,388	25,251	15,003
Contractual services	13,290	13,290	13,346	13,466
Postage	1,500	1,500	1,184	1,212
Mileage	5,800	5,800	3,465	5,804
Education and training	1,700	1,700	604	1,592
Equipment	3,000	3,000	8,294	4,008
	402,500	402,500	380,932	381,604
Teen Reach:				
Salaries	555,512	555,512	573,821	566,468
Medical insurance	25,495	25,495	29,343	26,737
Supplies	23,163	23,163	32,283	22,815
Contractual services	228,204	228,204	207,798	195,302
Postage	1,270	1,270	546	527
Mileage	9,650	9,650	9,015	8,232
Education and training	2,536	2,536	288	872
Equipment	1,676	1,676	4,493	157
	847,506	847,506	857,587	821,110

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Health and welfare (continued):				
Case management:				
Salaries	\$ 561,877	\$ 561,877	\$ 583,617	\$ 565,596
Medical insurance	67,994	67,994	65,960	68,611
Supplies	13,431	13,431	12,009	14,375
Contractual services	9,336	9,336	10,465	8,043
Postage	2,020	2,020	2,267	2,917
Travel	20,951	20,951	23,928	22,565
Education and training	1,091	1,091	1,046	1,683
Equipment	-	-	210	593
	676,700	676,700	699,502	684,383
Dental health services:				
Salaries	583,568	583,568	574,794	560,120
Medical Insurance	48,300	48,300	40,452	49,968
Dental health supplies	49,000	49,000	58,481	56,826
Contractual	17,800	17,800	37,540	20,684
Postage	200	200	155	180
Mileage	900	900	1,802	1,317
DHC rent and utilities	62,000	62,000	56,007	60,155
Education and training	4,000	4,000	3,194	980
Equipment	1,500	1,500	62,672	2,147
	767,268	767,268	835,097	752,377
Special grants:				
Salaries	740,611	740,611	554,102	504,285
Medical insurance	106,271	106,271	54,082	86,216
Supplies	39,758	39,758	63,109	74,731
Contractual services	75,783	75,783	88,700	147,069
Patient care	190,393	190,393	206,758	162,573
Postage	1,656	1,656	2,980	3,547
Mileage	16,241	16,241	13,492	14,995
Education and training	18,796	18,796	9,333	23,015
Equipment	5,505	5,505	15,653	8,720
	1,195,014	1,195,014	1,008,209	1,025,151

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>		
EXPENDITURES (CONTINUED)				
Debt service:				
Principal	\$ 37,000	\$ 37,000	\$ 14,964	\$ 13,543
Interest	-	-	15,067	16,488
	<u>37,000</u>	<u>37,000</u>	<u>30,031</u>	<u>30,031</u>
 Total expenditures	 <u>5,483,043</u>	 <u>5,483,043</u>	 <u>5,298,769</u>	 <u>5,056,615</u>
 Net change in fund balance	 <u>\$ 14,574</u>	 <u>\$ 14,574</u>	 243,353	 353,358
 FUND BALANCE				
Beginning of year			<u>3,485,132</u>	<u>3,131,774</u>
End of year			<u>\$ 3,728,485</u>	<u>\$ 3,485,132</u>

TAZEWELL COUNTY, ILLINOIS

Social Security Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 864,000	\$ 864,000	\$ 863,031	\$ 838,512
Taxes - public safety sales tax	419,722	419,722	467,774	480,730
Intergovernmental revenue - replacement tax	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total revenues	1,303,722	1,303,722	1,350,805	1,339,242
EXPENDITURES				
Retirement:				
Social security	<u>1,472,410</u>	<u>1,472,410</u>	<u>1,312,898</u>	<u>1,314,351</u>
Net change in fund balance	<u>\$ (168,688)</u>	<u>\$ (168,688)</u>	37,907	24,891
FUND BALANCE				
Beginning of year			<u>797,423</u>	<u>772,532</u>
End of year			<u>\$ 835,330</u>	<u>\$ 797,423</u>

TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES				
Charges for services - registration fees, kennel services, city contracts	\$ 465,752	\$ 465,752	\$ 457,816	\$ 455,502
Fines and forfeitures	15,600	15,600	17,610	15,970
Interest	3,000	3,000	1,372	1,498
Donations	500	500	1,881	675
Miscellaneous	2,500	2,500	3,605	2,441
Total revenues	487,352	487,352	482,284	476,086
EXPENDITURES				
Health and welfare:				
Department head salary	55,938	55,938	55,961	53,777
Kennel manager	21,902	21,902	24,521	22,601
Animal rabies warden	77,041	75,141	70,520	72,450
Kennel assistant	19,381	19,381	19,385	18,448
On call	9,600	9,600	9,256	9,672
Clerk hire	28,934	28,934	28,939	27,992
Part-time help	18,000	19,900	20,813	20,956
Overtime	11,305	19,050	16,296	15,761
IMRF	31,304	31,304	31,308	27,894
Social security	18,521	18,521	17,199	16,686
Medical insurance	48,720	48,720	51,244	48,253
Office supplies	1,300	1,300	742	957
Feed	1,300	1,300	720	266
Drugs, vaccines, and medical supplies	2,900	2,900	2,639	3,379
Cleaning, maintenance, and chemical supplies	4,700	5,700	4,918	4,261
Gasoline	10,118	18,893	19,514	14,948
Uniforms	750	750	453	489
Consulting fees	500	500	-	-
Veterinary office service	21,478	21,478	21,478	20,913
Telephone	6,450	6,450	2,962	3,389
Cellular telephone	1,260	1,382	1,260	836

TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Health and welfare (continued):				
Postage	\$ 15,300	\$ 15,300	\$ 14,995	\$ 15,290
Communication center	4,570	4,570	4,355	3,177
Alarm service	639	639	628	628
Printing	500	345	336	-
Gas, electricity, and water	9,384	9,384	9,161	9,562
Garbage collection	1,648	1,803	1,677	1,382
Maintenance	8,000	12,000	9,560	7,794
Claims	500	500	-	-
Veterinary association	5,000	5,000	2,775	3,698
Spay/neuter deposit reimbursement	5,350	5,350	4,751	4,168
New equipment	25,636	6,107	6,107	22,227
Building construction and remodeling	16,330	14,217	11,800	-
Contingency	24,213	24,213	-	-
	508,472	508,472	466,273	451,854
Total expenditures				
Net change in fund balance	\$ (21,120)	\$ (21,120)	16,011	24,232
 FUND BALANCE				
Beginning of year			577,013	552,781
End of year			\$ 593,024	\$ 577,013

TAZEWELL COUNTY, ILLINOIS

Persons With Developmental Disabilities Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 516,580	\$ 516,580	\$ 515,939	\$ 514,349
EXPENDITURES				
Health and welfare:				
Publication of legal notices	75	75	-	-
Building repair and maintenance	4,000	4,000	596	2,410
Equipment repair and maintenance	2,500	2,500	1,457	1,454
Grounds maintenance	1,000	1,000	-	736
CIRT Convention	2,000	2,000	2,000	-
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	25,700	25,700	-	-
	<u>539,701</u>	<u>539,701</u>	<u>508,479</u>	<u>509,026</u>
Total expenditures				
	<u>539,701</u>	<u>539,701</u>	<u>508,479</u>	<u>509,026</u>
Net change in fund balance	<u>\$ (23,121)</u>	<u>\$ (23,121)</u>	7,460	5,323
FUND BALANCE				
Beginning of year			<u>85,037</u>	<u>79,714</u>
End of year			<u>\$ 92,497</u>	<u>\$ 85,037</u>

TAZEWELL COUNTY, ILLINOIS

Veterans' Assistance Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Taxes - general property taxes	\$ 190,818	\$ 190,818	\$ 190,795	\$ 189,874
Miscellaneous income	-	-	578	1,089
	<u>190,818</u>	<u>190,818</u>	<u>191,373</u>	<u>190,963</u>
Total revenues				
EXPENDITURES				
Health and welfare:				
Department head	36,997	36,997	37,008	35,571
Clerk hire	21,836	21,836	21,842	20,990
Medical insurance	10,560	10,560	10,507	10,327
Office supplies	600	600	583	649
Food	5,000	5,550	5,490	-
Dues and subscriptions	225	225	225	225
Telephone	2,600	2,225	1,616	2,380
Postage	-	-	-	88
Mileage	2,600	2,975	2,970	2,599
Indigent burial	1,260	1,260	1,260	630
Lodging	200	200	-	-
Education and training	200	200	150	-
Emergency assistance	110,000	110,000	109,182	109,590
New equipment	200	200	-	90
Contingency	9,614	9,064	-	-
	<u>201,892</u>	<u>201,892</u>	<u>190,833</u>	<u>183,139</u>
Total expenditures				
Net change in fund balance	<u>\$ (11,074)</u>	<u>\$ (11,074)</u>	540	7,824
FUND BALANCE				
Beginning of year			<u>175,483</u>	<u>167,659</u>
End of year			<u>\$ 176,023</u>	<u>\$ 175,483</u>

TAZEWELL COUNTY, ILLINOIS

Law Library Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Charges for services - law library fees	\$ 55,000	\$ 55,000	\$ 62,307	\$ 64,572
 EXPENDITURES				
Judicial:				
Books and records	<u>60,000</u>	<u>60,000</u>	<u>65,867</u>	<u>59,490</u>
 Excess (deficiency) of revenues over expenditures	(5,000)	(5,000)	(3,560)	5,082
 OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>26,619</u>	<u>-</u>
 Net change in fund balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	23,059	5,082
 FUND BALANCE				
Beginning of year			<u>69,472</u>	<u>64,390</u>
 End of year			<u>\$ 92,531</u>	<u>\$ 69,472</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Automation Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			
	Original Budget	Amended Budget	Actual	2010 Actual
REVENUES				
Charges for services - automation revenue	\$ 201,000	\$ 201,000	\$ 165,864	\$ 197,907
Interest	1,500	1,500	1,091	1,579
	202,500	202,500	166,955	199,486
EXPENDITURES				
Judicial:				
County officer	21,013	21,013	21,018	20,191
Clerk hire	24,760	24,760	24,766	23,925
Clerk hire - exempt	82,054	82,054	82,049	78,910
Part-time	15,000	15,000	-	-
Overtime	1,000	1,000	-	-
Supplies	10,000	10,000	4,789	2,808
Contractual	20,000	20,000	17,044	22,952
Mileage	300	300	-	-
Education and training	2,000	2,000	164	-
Equipment	12,000	12,000	2,487	1,457
	188,127	188,127	152,317	150,243
Net change in fund balance	\$ 14,373	\$ 14,373	14,638	49,243
FUND BALANCE				
Beginning of year			209,273	160,030
End of year			\$ 223,911	\$ 209,273

TAZEWELL COUNTY, ILLINOIS

Economic Development Grant Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Loan repayment	\$ 104,594	\$ 104,594	\$ 75,329	\$ 108,033
Interest	<u>2,000</u>	<u>2,000</u>	<u>25,109</u>	<u>24,510</u>
Total revenues	106,594	106,594	100,438	132,543
 EXPENDITURES				
Community development:				
Loan disbursements	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>255,000</u>
Net change in fund balance	<u>\$ (143,406)</u>	<u>\$ (143,406)</u>	100,438	(122,457)
 FUND BALANCE				
Beginning of year			<u>260,610</u>	<u>383,067</u>
End of year			<u>\$ 361,048</u>	<u>\$ 260,610</u>

TAZEWELL COUNTY, ILLINOIS

County Recorder Automation Fund

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011		Actual	2010 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for services:				
Automation revenue	\$ 78,000	\$ 78,000	\$ 71,890	\$ 77,487
GIS revenue	26,000	26,000	24,168	25,828
	<u>104,000</u>	<u>104,000</u>	<u>96,058</u>	<u>103,315</u>
EXPENDITURES				
General governmental services:				
Part-time help	2,000	2,000	-	-
Overtime	2,000	2,000	691	2,631
Illinois Municipal Retirement	-	500	95	298
Office supplies	2,500	2,000	-	-
Books and records	9,000	9,000	5,561	5,433
Dues and subscriptions	1,000	1,000	425	975
Contractual services	2,000	2,000	60	60
Computer user fee	80,000	80,000	61,120	64,620
Photography and microfilm	3,000	3,000	86	604
Equipment	500	500	-	-
Education and training	2,500	2,500	426	1,208
	<u>104,500</u>	<u>104,500</u>	<u>68,464</u>	<u>75,829</u>
Excess (deficiency) of revenues over expenditures	(500)	(500)	27,594	27,486
OTHER FINANCING USES				
Transfers out	-	-	-	(23,180)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net change in fund balance	\$ (500)	\$ (500)	27,594	4,306
FUND BALANCE				
Beginning of year			68,773	64,467
End of year			<u>\$ 96,367</u>	<u>\$ 68,773</u>

TAZEWELL COUNTY, ILLINOIS

Treasurer's Automation Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Charges for services - automation revenue	\$ 15,000	\$ 15,000	\$ 15,780	\$ 16,920
Interest	<u>900</u>	<u>900</u>	<u>640</u>	<u>1,017</u>
Total revenues	<u>15,900</u>	<u>15,900</u>	<u>16,420</u>	<u>17,937</u>
EXPENDITURES				
General governmental services:				
Deputy Collector	20,000	20,000	19,034	17,863
Office supplies	<u>8,700</u>	<u>8,700</u>	<u>9,751</u>	<u>8,374</u>
Total expenditures	<u>28,700</u>	<u>28,700</u>	<u>28,785</u>	<u>26,237</u>
Net change in fund balance	<u>\$ (12,800)</u>	<u>\$ (12,800)</u>	(12,365)	(8,300)
FUND BALANCE				
Beginning of year			<u>110,076</u>	<u>118,376</u>
End of year			<u>\$ 97,711</u>	<u>\$ 110,076</u>

TAZEWELL COUNTY, ILLINOIS

Solid Waste Planning Fund

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

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
REVENUES				
Charges for services - tipping fees and landfill siting	\$ 368,000	\$ 368,000	\$ 423,278	\$ 378,794
Interest	10,000	10,000	9,834	14,621
Total revenues	<u>378,000</u>	<u>378,000</u>	<u>433,112</u>	<u>393,415</u>
EXPENDITURES				
Health and welfare:				
Salaries	173,200	173,200	143,963	176,934
Health insurance	31,998	31,998	34,408	27,454
Office supplies	500	500	500	500
Educational materials	500	500	500	317
Contractual services	200,000	200,000	189,344	192,154
Recycling	3,600	3,600	3,600	3,600
Pekin landfill	5,000	5,000	-	4,287
Postage	350	350	98	58
Mileage	4,500	4,500	2,164	2,056
Printing	-	-	-	87
Education and training	500	500	55	135
Equipment	500	500	500	-
Total expenditures	<u>420,648</u>	<u>420,648</u>	<u>375,132</u>	<u>407,582</u>
Excess (deficiency) of revenues over expenditures	(42,648)	(42,648)	57,980	(14,167)
OTHER FINANCING USES				
Transfers out	-	-	(9,834)	(14,621)
Net change in fund balance	<u>\$ (42,648)</u>	<u>\$ (42,648)</u>	48,146	(28,788)
FUND BALANCE				
Beginning of year			<u>1,056,590</u>	<u>1,085,378</u>
End of year			<u>\$ 1,104,736</u>	<u>\$ 1,056,590</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, 2011
 With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Intergovernmental revenue - governmental grants	\$ 775,719	\$ 775,719	\$ 650,602	\$ 533,120
EXPENDITURES				
Health and welfare - contractual services	<u>775,719</u>	<u>775,719</u>	<u>650,602</u>	<u>533,120</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	-
FUND BALANCE				
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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Charges for services - document storage fees	\$ 200,500	\$ 200,500	\$ 165,408	\$ 197,269
Interest	<u>1,000</u>	<u>1,000</u>	<u>918</u>	<u>1,066</u>
Total revenues	<u>201,500</u>	<u>201,500</u>	<u>166,326</u>	<u>198,335</u>
EXPENDITURES				
Judicial:				
County officer	49,031	49,031	49,041	47,113
Exempt Personnel	61,987	61,987	45,206	58,965
Clerk hire	79,688	79,688	78,338	72,130
Part-time help	25,000	25,000	16,441	21,229
Overtime	5,000	5,000	-	-
Illinois Municipal Retirement	28,537	28,537	22,404	21,302
Social security	16,884	16,884	5,002	4,848
Medical insurance	17,091	17,091	17,081	16,753
Supplies	25,000	25,000	19,144	23,574
Contractual services	15,000	15,000	5,297	10,492
Mileage	500	500	-	-
Education and training	2,000	2,000	-	-
Equipment	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>385</u>
Total expenditures	<u>350,718</u>	<u>350,718</u>	<u>257,954</u>	<u>276,791</u>
Net change in fund balance	<u>\$ (149,218)</u>	<u>\$ (149,218)</u>	(91,628)	(78,456)
FUND BALANCE				
Beginning of year			<u>199,210</u>	<u>277,666</u>
End of year			<u>\$ 107,582</u>	<u>\$ 199,210</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, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental - grant revenue	\$ -	\$ -	\$ -	\$ 7,184
Charges for services - police vehicle revenue	13,310	13,310	14,020	12,789
Interest	<u>50</u>	<u>50</u>	<u>15</u>	<u>53</u>
Total revenues	<u>13,360</u>	<u>13,360</u>	<u>14,035</u>	<u>20,026</u>
 EXPENDITURES				
Vehicle equipment	<u>35,000</u>	<u>35,000</u>	<u>25,298</u>	<u>41,169</u>
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>25,298</u>	<u>41,169</u>
Net change in fund balance	<u>\$ (21,640)</u>	<u>\$ (21,640)</u>	(11,263)	(21,143)
 FUND BALANCE (DEFICIT)				
Beginning of year			<u>9,040</u>	<u>30,183</u>
End of year			<u>\$ (2,223)</u>	<u>\$ 9,040</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
REVENUES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental revenue - grant	\$ 201,916	\$ 201,916	\$ 179,609	\$ 208,840
Interest	250	250	214	224
Miscellaneous	34,000	34,000	39,905	33,088
	<u>236,166</u>	<u>236,166</u>	<u>219,728</u>	<u>242,152</u>
Total revenues				
	<u>236,166</u>	<u>236,166</u>	<u>219,728</u>	<u>242,152</u>
EXPENDITURES				
Health and welfare:				
Salaries	116,872	116,872	111,604	110,066
Illinois Municipal Retirement	13,000	13,000	12,058	10,802
Social security	8,000	8,000	8,204	8,123
Medical insurance	13,000	13,000	13,349	12,452
Supplies	4,000	4,000	2,524	4,933
Food	750	750	598	663
Dues and subscriptions	250	250	839	193
Contractual	38,000	38,000	25,986	32,081
Consulting services	1,500	1,500	165	2,245
Postage	700	700	868	784
Local transportation	5,500	5,500	4,065	4,010
Printing and artwork	3,500	3,500	3,830	3,546
Utilities	9,000	9,000	9,089	8,836
Conferences	3,000	3,000	5,003	4,217
Rent	6,000	6,000	5,000	6,000
Equipment	3,000	3,000	4,343	20,321
Occupancy	6,000	6,000	4,675	5,685
	<u>232,072</u>	<u>232,072</u>	<u>212,200</u>	<u>234,957</u>
Total expenditures				
	<u>232,072</u>	<u>232,072</u>	<u>212,200</u>	<u>234,957</u>
Net change in fund balance	<u>\$ 4,094</u>	<u>\$ 4,094</u>	7,528	7,195
FUND BALANCE				
Beginning of year			<u>122,780</u>	<u>115,585</u>
End of year			<u>\$ 130,308</u>	<u>\$ 122,780</u>

TAZEWELL COUNTY, ILLINOIS

Sheriff's Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Intergovernmental revenue - grants	\$ 103,628	\$ -
 EXPENDITURES		
Capital Outlay	89,048	
New equipment	<u>14,580</u>	<u>-</u>
Total expenditures	<u>103,628</u>	<u>-</u>
Excess of revenues over expenditures	-	-
 FUND BALANCE		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

TAZEWELL COUNTY, ILLINOIS

GIS Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011		<u>Actual</u>	<u>2010 Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>		
REVENUES				
Charges for services - GIS revenue	\$ 240,000	\$ 240,000	\$ 229,104	\$ 246,436
Interest	300	300	624	654
Total revenues	<u>240,300</u>	<u>240,300</u>	<u>229,728</u>	<u>247,090</u>
EXPENDITURES				
General governmental services:				
Department head	27,295	27,295	27,294	26,249
Deputy assessor	27,971	27,971	28,245	26,930
Clerk hire	43,905	43,905	43,960	43,602
IMRF	12,386	12,386	12,714	11,069
Social security	7,587	7,587	6,271	3,561
Office supplies	440	440	405	47
Technical supplies	1,700	1,700	1,227	1,462
Maps and plats	4,000	4,000	3,815	3,940
Contractual services	9,000	9,000	5,000	57,916
GIS Software/license	15,000	15,000	7,630	10,683
GIS Tech Assistance	1,000	1,000	-	-
GIS Flyover/Data	60,000	60,000	-	-
GIS Technology	5,000	5,000	2,950	29,460
Mileage	60	60	-	60
GIS computer equipment	800	800	592	814
Total expenditures	<u>216,144</u>	<u>216,144</u>	<u>140,103</u>	<u>215,793</u>
Excess of revenues over expenditures	24,156	24,156	89,625	31,297
OTHER FINANCING (USES)				
Transfers out	-	-	-	(2,264)
Net change in fund balance	<u>\$ 24,156</u>	<u>\$ 24,156</u>	89,625	29,033
FUND BALANCE				
Beginning of year			<u>232,704</u>	<u>203,671</u>
End of year			<u>\$ 322,329</u>	<u>\$ 232,704</u>

TAZEWELL COUNTY, ILLINOIS

Juvenile Reporting Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Intergovernmental revenues:				
Title IV - E	\$ 36,000	\$ 36,000	\$ 13,228	\$ 38,764
Sex Offender Project grants	12,003	12,003	26,300	66,073
Matching funds from other counties	<u>28,000</u>	<u>28,000</u>	<u>-</u>	<u>10,155</u>
Total revenues	<u>76,003</u>	<u>76,003</u>	<u>39,528</u>	<u>114,992</u>
EXPENDITURES				
Judicial:				
Office supplies	4,500	4,500	-	-
Contractual	<u>96,000</u>	<u>96,000</u>	<u>43,086</u>	<u>68,587</u>
Total expenditures	<u>100,500</u>	<u>100,500</u>	<u>43,086</u>	<u>68,587</u>
Excess (deficiency) of revenues over expenditures	(24,497)	(24,497)	(3,558)	46,405
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>28,000</u>	<u>21,633</u>
Net change in fund balance	<u>\$ (24,497)</u>	<u>\$ (24,497)</u>	24,442	68,038
FUND BALANCE (DEFICIT)				
Beginning of year			<u>48,121</u>	<u>(19,917)</u>
End of year			<u>\$ 72,563</u>	<u>\$ 48,121</u>

TAZEWELL COUNTY, ILLINOIS

County Clerk Automation Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Charges for services	\$ 22,000	\$ 22,000	\$ 21,291	\$ 20,861
Interest	<u>200</u>	<u>200</u>	<u>201</u>	<u>284</u>
Total revenues	<u>22,200</u>	<u>22,200</u>	<u>21,492</u>	<u>21,145</u>
EXPENDITURES				
General governmental services:				
Clerk Hire	7,880	7,880	7,866	-
Office supplies	7,500	7,500	4,560	2,112
Contractual services	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>
Total expenditures	<u>18,080</u>	<u>18,080</u>	<u>15,126</u>	<u>4,812</u>
Excess of revenues over expenditures	4,120	4,120	6,366	16,333
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,449)</u>
Net change in fund balance	<u>\$ 4,120</u>	<u>\$ 4,120</u>	6,366	5,884
FUND BALANCE				
Beginning of year			<u>34,529</u>	<u>28,645</u>
End of year			<u>\$ 40,895</u>	<u>\$ 34,529</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, 2011
 With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Fines and forfeitures	\$ 19,500	\$ 19,500	\$ 29,031	\$ 27,011
Interest	-	-	3,626	-
	<u>19,500</u>	<u>19,500</u>	<u>32,657</u>	<u>27,011</u>
Total revenues				
EXPENDITURES				
Public safety and corrections:				
Forfeiture expenses	50,000	50,000	-	2,096
Special prosecutor	9,000	9,000	-	-
Drug enforcement expenses	35,000	35,000	-	-
	<u>94,000</u>	<u>94,000</u>	<u>-</u>	<u>2,096</u>
Total expenditures				
Net change in fund balance	<u>\$ (74,500)</u>	<u>\$ (74,500)</u>	32,657	24,915
FUND BALANCE				
Beginning of year			<u>236,290</u>	<u>211,375</u>
End of year			<u>\$ 268,947</u>	<u>\$ 236,290</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Operations Fund

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

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Charges for services - operations revenue	\$ 24,500	\$ 24,500	\$ 27,024	\$ 25,110
Interest	<u>700</u>	<u>700</u>	<u>497</u>	<u>651</u>
Total revenues	25,200	25,200	27,521	25,761
EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditure	25,200	25,200	27,521	25,761
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,011)</u>
Net change in fund balance	<u>\$ 25,200</u>	<u>\$ 25,200</u>	27,521	750
FUND BALANCE				
Beginning of year			<u>65,901</u>	<u>65,151</u>
End of year			<u>\$ 93,422</u>	<u>\$ 65,901</u>

TAZEWELL COUNTY, ILLINOIS

Tri-County Development Grant Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
REVENUES	\$ -	\$ -
EXPENDITURES	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-
OTHER FINANCING (USES)		
Transfers out	<u>(6)</u>	<u>(523)</u>
Net change in fund balance	(6)	(523)
FUND BALANCE		
Beginning of year	<u>6</u>	<u>529</u>
End of year	<u>\$ -</u>	<u>\$ 6</u>

TAZEWELL COUNTY, ILLINOIS

Indemnity Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines and forfeitures - indemnity fees	\$ 31,560	\$ 33,840
Interest	<u>5,170</u>	<u>3,525</u>
Total revenues	36,730	37,365
 EXPENDITURES		
General governmental services:		
Contractual service	<u>141,189</u>	<u>25,540</u>
Excess (deficiency) of revenues over expenditures	<u>(104,459)</u>	<u>11,825</u>
 OTHER FINANCING SOURCES (USES)		
Transfers in	143,951	-
Transfers out	<u>-</u>	<u>(2,615)</u>
Total other financing sources (uses)	<u>143,951</u>	<u>(2,615)</u>
Net change in fund balance	39,492	9,210
 FUND BALANCE		
Beginning of year	<u>707,494</u>	<u>698,284</u>
End of year	<u>\$ 746,986</u>	<u>\$ 707,494</u>

TAZEWELL COUNTY, ILLINOIS

Sheriff's Commissary Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Charges for services:		
Fees for phone use	\$ 34,577	\$ 48,912
Commissary sales	<u>86,625</u>	<u>69,694</u>
Total revenues	<u>121,202</u>	<u>118,606</u>
EXPENDITURES		
Public safety and corrections:		
Supplies purchased for resale	28,467	24,872
Supplies purchased for the benefit of prisoners	<u>79,078</u>	<u>90,827</u>
Total expenditures	<u>107,545</u>	<u>115,699</u>
Net change in fund balance	13,657	2,907
FUND BALANCE		
Beginning of year	<u>39,579</u>	<u>36,672</u>
End of year	<u>\$ 53,236</u>	<u>\$ 39,579</u>

TAZEWELL COUNTY, ILLINOIS

Debt Service Fund

Balance Sheet

November 30, 2011

With Comparative Figures for November 30, 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash	\$ 36,034	\$ 21,106
TOTAL ASSETS	<u>\$ 36,034</u>	<u>\$ 21,106</u>
LIABILITIES AND FUND BALANCE		
Liabilities	\$ -	\$ -
Fund balance - assigned	<u>36,034</u>	<u>21,106</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 36,034</u>	<u>\$ 21,106</u>

TAZEWELL COUNTY, ILLINOIS

Debt Service Fund

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

Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011		Actual	2010 Actual
	Original Budget	Amended Budget		
REVENUES				
Taxes - public safety sales tax	\$ 2,115,555	\$ 2,115,555	\$ 2,288,371	\$ 2,446,105
Interest	<u>7,000</u>	<u>7,000</u>	<u>3,644</u>	<u>1,868</u>
Total revenues	<u>2,122,555</u>	<u>2,122,555</u>	<u>2,292,015</u>	<u>2,447,973</u>
EXPENDITURES				
Debt service:				
Principal	2,279,076	2,279,076	2,205,000	3,995,000
Interest	-	-	71,292	202,803
Bond issue costs	-	-	-	55,917
Agent fee	<u>-</u>	<u>-</u>	<u>795</u>	<u>790</u>
Total expenditures	<u>2,279,076</u>	<u>2,279,076</u>	<u>2,277,087</u>	<u>4,254,510</u>
Excess (deficiency) of revenues over over expenditures	<u>(156,521)</u>	<u>(156,521)</u>	<u>14,928</u>	<u>(1,806,537)</u>
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	-	-	3,945,000
Payment to refunded bond escrow agent	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,884,967)</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,033</u>
Net change in fund balance	<u>\$ (156,521)</u>	<u>\$ (156,521)</u>	14,928	(1,746,504)
FUND BALANCE				
Beginning of year			<u>21,106</u>	<u>1,767,610</u>
End of year			<u>\$ 36,034</u>	<u>\$ 21,106</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Net Assets

November 30, 2011

With Comparative Totals for November 30, 2010

ASSETS	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2011</u>	<u>2010</u>
CURRENT ASSETS				
Cash	\$ 1,190,223	\$ 3,222,011	\$ 4,412,234	\$ 3,242,990
Investments	118,767	-	118,767	117,044
Property taxes receivable	742,500	-	742,500	841,500
Accrued interest receivable	325	-	325	918
Stop loss receivable	-	53,000	53,000	37,465
Due from other funds	-	-	-	537,375
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 2,051,815</u>	<u>\$ 3,275,011</u>	<u>\$ 5,326,826</u>	<u>\$ 4,777,292</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ -	\$ 3,535	\$ 3,535	\$ 3,535
Claims payable	268,550	3,283	271,833	4,586
Estimated payable for claims and losses	-	374,876	374,876	340,112
Due to others	-	19,129	19,129	19,129
Deferred revenue - property taxes	742,500	-	742,500	841,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	1,011,050	400,823	1,411,873	1,208,862
NET ASSETS	<u>1,040,765</u>	<u>2,874,188</u>	<u>3,914,953</u>	<u>3,568,430</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,051,815</u>	<u>\$ 3,275,011</u>	<u>\$ 5,326,826</u>	<u>\$ 4,777,292</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

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

Year Ended November 30, 2011

With Comparative Totals for Year Ended November 30, 2010

	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2011</u>	<u>2010</u>
OPERATING REVENUES				
Charges for services	\$ -	\$ 3,534,883	\$ 3,534,883	\$ 3,554,717
Refunds and recoveries	-	127,769	127,769	42,069
Total operating revenues	<u>-</u>	<u>3,662,652</u>	<u>3,662,652</u>	<u>3,596,786</u>
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES				
Liability claims	345,852	-	345,852	-
Medical claims	-	2,758,576	2,758,576	2,523,585
Administrative costs	412,876	130,676	543,552	498,987
Stop loss reinsurance	279,757	228,949	508,706	474,433
Total operating expenses	<u>1,038,485</u>	<u>3,118,201</u>	<u>4,156,686</u>	<u>3,497,005</u>
Operating income (loss)	<u>(1,038,485)</u>	<u>544,451</u>	<u>(494,034)</u>	<u>99,781</u>
NONOPERATING REVENUES (EXPENSES)				
Taxes - general property taxes	849,045	-	849,045	897,029
Interest income	1,142	10,178	11,320	21,858
Miscellaneous income	970	-	970	4,476
Capital outlay	(20,778)	-	(20,778)	-
Total nonoperating revenues	<u>830,379</u>	<u>10,178</u>	<u>840,557</u>	<u>923,363</u>
Change in net assets	<u>(208,106)</u>	<u>554,629</u>	<u>346,523</u>	<u>1,023,144</u>
NET ASSETS				
Beginning of year	<u>1,248,871</u>	<u>2,319,559</u>	<u>3,568,430</u>	<u>2,545,286</u>
End of year	<u>\$ 1,040,765</u>	<u>\$ 2,874,188</u>	<u>\$ 3,914,953</u>	<u>\$ 3,568,430</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

Year Ended November 30, 2011
 With Comparative Totals for Year Ended November 30, 2010

	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from assessments made to other funds	\$ -	\$ 3,134,852	\$ 3,134,852	\$ 2,075,413
Cash received from employees and others	-	937,406	937,406	941,929
Cash received from refunds and recoveries	-	112,236	112,236	9,543
Cash paid for claims	(245,852)	(2,723,812)	(2,969,664)	(2,475,898)
Cash paid for administrative costs, stop loss insurance, and loss replacement	<u>(528,669)</u>	<u>(356,344)</u>	<u>(885,013)</u>	<u>(1,069,094)</u>
Net cash provided by (used in) operating activities	<u>(774,521)</u>	<u>1,104,338</u>	<u>329,817</u>	<u>(518,107)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Real estate taxes received	849,045	-	849,045	897,029
Miscellaneous income	<u>970</u>	<u>-</u>	<u>970</u>	<u>4,476</u>
Net cash provided by noncapital and related financing activities	<u>850,015</u>	<u>-</u>	<u>850,015</u>	<u>901,505</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
(Purchase) sale of capital assets	<u>(20,778)</u>	<u>-</u>	<u>(20,778)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
(Purchase) sale of investments	(1,723)	-	(1,723)	1,135,668
Interest received on cash and investments	<u>1,735</u>	<u>10,178</u>	<u>11,913</u>	<u>21,291</u>
Net cash provided by investing activities	<u>12</u>	<u>10,178</u>	<u>10,190</u>	<u>1,156,959</u>
NET INCREASE IN CASH	54,728	1,114,516	1,169,244	1,540,357
CASH				
Beginning of year	<u>1,135,495</u>	<u>2,107,495</u>	<u>3,242,990</u>	<u>1,702,633</u>
End of year	<u>\$ 1,190,223</u>	<u>\$ 3,222,011</u>	<u>\$ 4,412,234</u>	<u>\$ 3,242,990</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

Year Ended November 30, 2011
With Comparative Totals for Year Ended November 30, 2010

	Tort Judgment Fund	Health Insurance Fund	Totals	
			2011	2010
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$(1,038,485)	\$ 544,451	\$ (494,034)	\$ 99,781
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in assets and liabilities:				
Stop loss receivable	-	(15,535)	(15,535)	(32,526)
Due from other funds	-	537,375	537,375	(537,375)
Accounts payable	163,964	3,283	167,247	4,326
Estimated payable for claims and losses	100,000	34,764	134,764	47,687
Due to other funds	-	-	-	(100,000)
	-	-	-	(100,000)
 NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
	\$ (774,521)	\$ 1,104,338	\$ 329,817	\$ (518,107)

TAZEWELL COUNTY, ILLINOIS

Tort Judgment Fund

Statement of Revenues, Expenses, and Changes in Net Assets

Year Ended November 30, 2011

With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
	<u>Actual</u>	<u>Actual</u>
OPERATING REVENUES	\$ -	\$ -
OPERATING EXPENSES - GENERAL		
GOVERNMENTAL SERVICES		
Liability claims	<u>345,852</u>	<u>-</u>
Administrative costs:		
Workmen's compensation	304,445	237,257
Unemployment insurance	16,361	53,046
Outside defense	90,896	91,894
Risk management	1,174	490
Professional Services	<u>-</u>	<u>5,000</u>
Total administrative costs	<u>412,876</u>	<u>387,687</u>
Stop loss reinsurance:		
Property	48,548	51,682
General liability	126,133	135,438
Bonds	10,464	3,077
Broker/TPA fees	58,688	53,216
Physical damage/loss replacement	16,644	10,371
Contingency	-	-
Training/Compliance	-	-
Automobile	<u>19,280</u>	<u>16,382</u>
Total stop loss reinsurance	<u>279,757</u>	<u>270,166</u>
Total operating expenses	<u>1,038,485</u>	<u>657,853</u>
Operating loss	<u>(1,038,485)</u>	<u>(657,853)</u>
NONOPERATING REVENUES (EXPENSES)		
Taxes - general property taxes	849,045	897,029
Interest income	1,142	2,544
Miscellaneous income	970	4,476
Capital outlay	<u>(20,778)</u>	<u>-</u>
Total nonoperating revenues	<u>830,379</u>	<u>904,049</u>
Net income (loss)	(208,106)	246,196
NET ASSETS		
Beginning of year	<u>1,248,871</u>	<u>1,002,675</u>
End of year	<u>\$ 1,040,765</u>	<u>\$ 1,248,871</u>

TAZEWELL COUNTY, ILLINOIS

Health Insurance Fund

Statement of Revenues, Expenses, and Changes in Net Assets

Year Ended November 30, 2011
 With Comparative Figures for Year Ended November 30, 2010

	2011 Actual	2010 Actual
OPERATING REVENUES		
Charges for services	\$ 3,534,883	\$ 3,554,717
Refunds and recoveries	<u>127,769</u>	<u>42,069</u>
Total operating revenues	<u>3,662,652</u>	<u>3,596,786</u>
 OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Claims expense	<u>2,758,576</u>	<u>2,523,585</u>
Administrative costs:		
Health and dental administration	79,394	77,544
EAP Program	14,224	-
Employee life insurance	21,375	22,083
Voluntary life insurance	14,866	11,252
Voluntary accidental, death, and dismemberment life insurance	<u>817</u>	<u>421</u>
	<u>130,676</u>	<u>111,300</u>
Stop-loss reinsurance:		
Employee	99,404	85,411
Dependent	119,960	104,968
Aggregate	<u>9,585</u>	<u>13,888</u>
	<u>228,949</u>	<u>204,267</u>
Total operating expenses	<u>3,118,201</u>	<u>2,839,152</u>
Operating income	544,451	757,634
 NONOPERATING REVENUES		
Interest income	<u>10,178</u>	<u>19,314</u>
Change in net assets	554,629	776,948
 NET ASSETS		
Beginning of year	<u>2,319,559</u>	<u>1,542,611</u>
End of year	<u>\$ 2,874,188</u>	<u>\$ 2,319,559</u>

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2011

	Balance, November 30, 2010	Additions	Deductions	Balance, November 30, 2011
PROPERTY TAX FUND				
Assets:				
Cash and investments	\$ 436,131	\$ 179,848,263	\$ 179,861,893	\$ 422,501
Due from taxing bodies	249,642	-	163,131	86,511
	<u>\$ 685,773</u>	<u>\$ 179,848,263</u>	<u>\$ 180,025,024</u>	<u>\$ 509,012</u>
Liabilities:				
Tax objections held in escrow	\$ 183,594	\$ -	\$ -	\$ 183,594
Amounts due taxing bodies and others	502,179	179,848,263	180,025,024	325,418
	<u>\$ 685,773</u>	<u>\$ 179,848,263</u>	<u>\$ 180,025,024</u>	<u>\$ 509,012</u>
ESTATE TAX FUND				
Assets:				
Cash and investments	\$ 4,810	\$ 2,069,325	\$ 946,884	\$ 1,127,251
Liabilities:				
Due to State of Illinois	\$ 4,810	\$ 2,069,325	\$ 946,884	\$ 1,127,251
UNCLAIMED FUND				
Assets:				
Cash and investments	\$ 148,557	\$ 409	\$ -	\$ 148,966
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to others	123,490	409	-	123,899
	<u>\$ 148,557</u>	<u>\$ 409</u>	<u>\$ -</u>	<u>\$ 148,966</u>
CIRCUIT CLERK/COUNTY CLERK ESCROW FUND				
Assets:				
Cash and investments	\$ 1,997,961	\$ 13,200,678	\$ 13,381,962	\$ 1,816,677
Liabilities:				
Bond, restitution, tax redemption, and other miscellaneous available for distribution	\$ 1,997,961	\$ 13,200,678	\$ 13,381,962	\$ 1,816,677

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2011

	Balance, November 30, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2011</u>
INMATE BENEFIT FUND				
Assets:				
Cash and investments	\$ 7,459	\$ 352,640	\$ 355,416	\$ 4,683
Liabilities:				
Accounts payable	\$ 7,459	\$ 352,640	\$ 355,416	\$ 4,683
 DISTRIBUTIVE FUND				
Assets:				
Cash and investments	\$ 2,998	\$ 602,129	\$ 602,125	\$ 3,002
Liabilities:				
Amounts due taxing bodies and others	\$ 2,998	\$ 602,129	\$ 602,125	\$ 3,002
 MISCELLANEOUS TRUSTEE FUND				
Assets:				
Cash and investments	\$ 20,004	\$ 110,873	\$ 73,905	\$ 56,972
Liabilities:				
Amounts due taxing bodies and others	\$ 20,004	\$ 110,873	\$ 73,905	\$ 56,972
 GENERAL EDUCATIONAL DEVELOPMENT FUND				
Assets:				
Cash and investments	\$ 17,870	\$ 13,750	\$ 11,081	\$ 20,539
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 17,870	\$ 13,750	\$ 11,081	\$ 20,539
 TEACHERS' INSTITUTE FUND				
Assets:				
Cash and investments	\$ 115,058	\$ 56,828	\$ 44,906	\$ 126,980
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 115,058	\$ 56,828	\$ 44,906	\$ 126,980

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2011

	Balance, November 30, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2011</u>
TRANSPORTATION TRAINING FUND				
Assets:				
Cash and investments	\$ 2,541	\$ 4,343	\$ 1,164	\$ 5,720
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 2,541	\$ 4,343	\$ 1,164	\$ 5,720
VISION AND HEARING SCREENING FUND				
Assets:				
Cash and investments	\$ -	\$ 23,960	\$ 28,605	\$ (4,645)
Liabilities:				
Amount due Regional Superintendent of Schools	\$ -	\$ 23,960	\$ 28,605	\$ (4,645)
FILM COOPERATIVE FUND				
Assets:				
Cash and investments	\$ 20,478	\$ 8,687	\$ 103	\$ 29,062
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 20,478	\$ 8,687	\$ 103	\$ 29,062
REGIONAL SAFE SCHOOLS				
Assets:				
Cash and investments	\$ -	\$ 846,130	\$ 846,130	\$ -
Liabilities:				
Amount due Regional Superintendent of Schools	\$ -	\$ 846,130	\$ 846,130	\$ -
SAFE SCHOOL GRANT				
Assets:				
Cash and investments	\$ -	\$ 17,668	\$ 20,061	\$ (2,393)
Liabilities:				
Amount due Regional Superintendent of Schools	\$ -	\$ 17,668	\$ 20,061	\$ (2,393)

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2011

	Balance, November 30, 2010	Additions	Deductions	Balance, November 30, 2011
SAFE SCHOOL GSA				
Assets:				
Cash and investments	\$ -	\$ 595,621	\$ 70,747	\$ 524,874
Liabilities:				
Amount due Regional Superintendent of Schools	\$ -	\$ 595,621	\$ 70,747	\$ 524,874
ACADEMY GSA				
Assets:				
Cash and investments	\$ -	\$ 270,902	\$ 75,242	\$ 195,660
Liabilities:				
Amount due Regional Superintendent of Schools	\$ -	\$ 270,902	\$ 75,242	\$ 195,660
ACADEMY GRANT				
Assets:				
Cash and investments	\$ -	\$ 47	\$ 27,243	\$ (27,196)
Liabilities:				
Amount due Regional Superintendent of Schools	\$ -	\$ 47	\$ 27,243	\$ (27,196)
CONDEMNATION ESCROW FUND				
Assets:				
Cash and investments	\$ 108,755	\$ 7,415	\$ 8,027	\$ 108,143
Liabilities:				
Amounts held pending court disposition	\$ 108,755	\$ 7,415	\$ 8,027	\$ 108,143
VETERANS' MEMORIAL FUND				
Assets:				
Cash and investments	\$ 10,821	\$ 45	\$ -	\$ 10,866
Liabilities:				
Due to others	\$ 10,821	\$ 45	\$ -	\$ 10,866

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2011

	Balance, November 30, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2011</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 2,893,443	\$ 198,029,713	\$ 196,355,494	\$ 4,567,662
Due from taxing bodies	249,642	-	163,131	86,511
	<u>\$ 3,143,085</u>	<u>\$ 198,029,713</u>	<u>\$ 196,518,625</u>	<u>\$ 4,654,173</u>
Liabilities:				
Due to State of Illinois	\$ 29,877	\$ 2,069,325	\$ 946,884	\$ 1,152,318
Due to others	134,311	454	-	134,765
Tax objections held in escrow	183,594	-	-	183,594
Amounts due taxing bodies and others	525,181	180,561,265	180,701,054	385,392
Amounts held pending court disposition	108,755	7,415	8,027	108,143
Amounts held for prisoners	7,459	352,640	355,416	4,683
Bond restitution, tax redemption, and miscellaneous available for distribution	1,997,961	13,200,678	13,381,962	1,816,677
Amount due Regional Superintendent of Schools	155,947	1,837,936	1,125,282	868,601
	<u>\$ 3,143,085</u>	<u>\$ 198,029,713</u>	<u>\$ 196,518,625</u>	<u>\$ 4,654,173</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, 2011

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
CURRENT ASSETS			
Cash	\$ 131,339	\$ -	\$ 131,339
Accounts receivable	<u>98,817</u>	<u>-</u>	<u>98,817</u>
Total current assets	230,156	-	230,156
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>971,989</u>	<u>971,989</u>
TOTAL ASSETS	<u>\$ 230,156</u>	<u>\$ 971,989</u>	<u>\$ 1,202,145</u>
LIABILITIES AND FUND BALANCE/NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 93,851	\$ -	\$ 93,851
Accrued payroll and related costs	<u>4,574</u>	<u>-</u>	<u>4,574</u>
Total current liabilities	<u>98,425</u>	<u>-</u>	<u>98,425</u>
FUND BALANCE/NET ASSETS			
Invested in capital assets	-	971,989	971,989
Unrestricted	<u>131,731</u>	<u>-</u>	<u>131,731</u>
	<u>131,731</u>	<u>971,989</u>	<u>1,103,720</u>
TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS	<u>\$ 230,156</u>	<u>\$ 971,989</u>	<u>\$ 1,202,145</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, 2011

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	\$ 131,731
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	3,242,120
Accumulated depreciation	<u>(2,270,131)</u>
	<u>971,989</u>
TOTAL NET ASSETS	<u>\$ 1,103,720</u>

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, 2011

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for services	\$ 1,233,634	\$ -	\$ 1,233,634
Interest	1,902	-	1,902
Miscellaneous	<u>11,280</u>	<u>-</u>	<u>11,280</u>
Total revenues	<u>1,246,816</u>	<u>-</u>	<u>1,246,816</u>
 EXPENDITURES/EXPENSES			
Current	1,206,869	-	1,206,869
Capital outlay	71,077	(71,077)	-
Depreciation	<u>-</u>	<u>382,139</u>	<u>382,139</u>
Total expenditures/expenses	<u>1,277,946</u>	<u>311,062</u>	<u>1,589,008</u>
Deficiency of revenues over expenditures/expenses	(31,130)	(311,062)	(342,192)
 FUND BALANCE/NET ASSETS			
Beginning of period	<u>162,861</u>	<u>1,283,051</u>	<u>1,445,912</u>
End of period	<u>\$ 131,731</u>	<u>\$ 971,989</u>	<u>\$ 1,103,720</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, 2011

NET CHANGE IN FUND BALANCE \$ (31,130)

**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	71,077
Depreciation expense	<u>(382,139)</u>

**TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL
 ACTIVITY** \$ (342,192)

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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011		Actual	2010 Actual
	<u>Original Budget</u>	<u>Amended Budget</u>		
REVENUES				
Charges for services:				
Telephone surcharge	\$ 1,125,000	\$ 1,125,000	\$ 1,233,634	\$ 1,085,553
Interest	1,500	1,500	1,902	2,309
Miscellaneous	9,000	9,000	11,280	5,151
	<u>1,135,500</u>	<u>1,135,500</u>	<u>1,246,816</u>	<u>1,093,013</u>
Total revenues				
EXPENDITURES				
Public safety and corrections:				
Administrator	165,000	165,000	158,831	152,117
Illinois Municipal Retirement	13,750	13,750	17,623	15,195
Social security	11,000	11,000	10,537	10,068
Supplies	250	250	-	-
Gas/oil	4,000	4,000	5,024	4,612
Insurance	2,500	2,500	1,548	-
Repair and maintenance	283,500	283,500	367,276	183,874
Administration - other	21,000	21,000	19,237	21,302
Conferences and seminars	13,500	13,500	11,032	14,941
Line charges	520,000	520,000	615,761	595,886
Equipment	101,000	101,000	71,077	237,755
	<u>1,135,500</u>	<u>1,135,500</u>	<u>1,277,946</u>	<u>1,235,750</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	(31,130)	(142,737)
FUND BALANCE				
Beginning of year			<u>162,861</u>	<u>305,598</u>
End of year			<u>\$ 131,731</u>	<u>\$ 162,861</u>

TAZEWELL COUNTY, ILLINOIS

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

Tax Years 2010, 2009, and 2008

	2010		
ASSESSED VALUATIONS	<u><u>\$ 2,489,942,182</u></u>		
<u>Fund</u>	<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>
General	\$ 4,168,367	\$ 4,162,933	.1726
Illinois Municipal Retirement	1,550,065	1,548,051	.0642
County Highway	1,245,028	1,243,407	.0516
County Bridge	451,156	450,574	.0187
Federal Aid Matching Tax	515,159	514,491	.0213
County Health	652,100	651,257	.0270
Social Security	864,153	863,031	.0358
Persons With Developmental Disabilities	516,608	515,939	.0214
Veterans' Assistance	191,041	190,795	.0079
Tort Judgment	850,145	849,045	.0352
Extension Education	<u>146,119</u>	<u>145,816</u>	<u>.0060</u>
	<u><u>\$ 11,149,941</u></u>	<u><u>\$ 11,135,339</u></u>	<u><u>.4617</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

2 0 0 9			2 0 0 8		
<u>\$ 2,382,455,292</u>			<u>\$ 2,327,606,373</u>		
<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>	<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>
\$ 3,998,951	\$ 3,987,492	.1679	\$ 3,580,325	\$ 3,563,571	.1538
1,344,896	1,345,324	.0565	1,191,036	1,185,693	.0512
971,327	970,757	.0408	1,191,036	1,185,693	.0512
449,331	448,651	.0189	447,599	445,200	.0192
612,529	612,048	.0257	709,687	706,234	.0305
649,695	649,560	.0273	647,075	644,030	.0278
838,862	838,512	.0352	806,050	802,151	.0346
514,610	514,349	.0216	512,539	510,051	.0220
190,120	189,874	.0080	219,260	218,144	.0094
896,756	897,029	.0376	942,681	938,506	.0405
155,574	155,736	.0065	154,786	154,251	.0067
<u>\$ 10,622,651</u>	<u>\$ 10,609,332</u>	<u>.4460</u>	<u>\$ 10,402,074</u>	<u>\$ 10,353,524</u>	<u>.4469</u>