

TAZEWELL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

November 30, 2013



CliftonLarsonAllen

TAZEWELL COUNTY, ILLINOIS

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Independent Auditors' Report

Chairman and Members of the County Board
Tazewell County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of November 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 48 through 50, the schedules of funding progress related to historical pension and other post-employment benefits information on pages 51 and 52, and note to required supplementary information on page 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Tazewell County, Illinois' basic financial statements. The combining and individual fund statements and schedules and schedule of assessed valuations, tax extensions, tax distributions, and tax rates are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and schedule of assessed valuations, tax extensions, tax distributions, and tax rates are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and schedule of assessed valuations, tax extensions, tax distributions, and tax rates are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2012, which are not presented with the accompanying financial statements. In our report dated April 10, 2013, we expressed unmodified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The 2012 individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 individual fund statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Governmental Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2014 on our consideration of Tazewell County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tazewell County, Illinois' internal control over financial reporting and compliance.



Peoria, Illinois
May 22, 2014

TAZEWELL COUNTY, ILLINOIS

Statement of Net Position

November 30, 2013

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
ASSETS			
CURRENT ASSETS			
Cash	\$ 38,626,213	\$ 251,102	\$ 38,877,315
Investments	9,971,595	-	9,971,595
Receivables:			
Property tax	12,059,666	-	12,059,666
State of Illinois	5,031,762	-	5,031,762
Other	115,182	89,936	205,118
Notes receivable, net of allowance for doubtful accounts, \$60,000	142,879	-	142,879
Accrued interest receivable	44,647	-	44,647
Inventories	19,459	-	19,459
Total current assets	66,011,403	341,038	66,352,441
NONCURRENT ASSETS			
Notes receivable	538,792	-	538,792
Bond issuance costs, net	7,385	-	7,385
Capital assets, not depreciated	2,748,537	-	2,748,537
Capital assets, net	44,737,033	488,588	45,225,621
Total noncurrent assets	48,031,747	488,588	48,520,335
TOTAL ASSETS	114,043,150	829,626	114,872,776
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	2,012,698	80,135	2,092,833
Accrued payroll and related costs	942,401	6,094	948,495
Claims payable	119,183	-	119,183
Estimated payable for claims and losses	177,133	-	177,133
Due to others	35,069	-	35,069
Unearned revenue - property taxes	12,059,666	-	12,059,666
Unearned revenue - other	190,420	-	190,420
Compensated absences payable	5,119	-	5,119
Debt certificates	24,730	-	24,730
Note payable	-	28,890	28,890
Capital lease obligation	136,081	-	136,081
Total current liabilities	15,702,500	115,119	15,817,619
NONCURRENT LIABILITIES			
Compensated absences payable	593,662	-	593,662
Net pension obligation	544,377	-	544,377
Other post-employment benefit obligation	837,759	-	837,759
Debt certificates, including unamortized premium of \$5,703	778,815	-	778,815
Note payable	-	79,226	79,226
Total noncurrent liabilities	2,754,613	79,226	2,833,839
TOTAL LIABILITIES	18,457,113	194,345	18,651,458
NET POSITION			
Net investment in capital assets	46,545,944	488,588	47,034,532
Restricted for:			
Judicial	438,010	-	438,010
Public safety and corrections	222,240	-	222,240
Highways	404,439	-	404,439
Health and welfare	359,732	-	359,732
General governmental services	487,151	-	487,151
Retirement	2,888,609	-	2,888,609
Unrestricted	44,239,912	146,693	44,386,605
TOTAL NET POSITION	\$ 95,586,037	\$ 635,281	\$ 96,221,318

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, 2013

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</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	\$ 9,079,952	\$ 3,069,649	\$ 904,996	\$ -	\$ (5,105,307)	\$ -	\$ (5,105,307)
Public safety and corrections	12,051,422	1,716,513	58,114	110,483	(10,166,312)	-	(10,166,312)
Community development	264,075	111,507	-	-	(152,568)	-	(152,568)
Highways	8,119,769	800,770	-	730,825	(6,588,174)	-	(6,588,174)
Education	244,532	-	118,772	-	(125,760)	-	(125,760)
Health and welfare	9,651,846	1,945,487	5,571,069	-	(2,135,290)	-	(2,135,290)
General governmental services	5,906,074	2,293,058	74,141	19,741	(3,519,134)	-	(3,519,134)
Interest expense	42,158	-	-	-	(42,158)	-	(42,158)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 45,359,828</u>	<u>\$ 9,936,984</u>	<u>\$ 6,727,092</u>	<u>\$ 861,049</u>	<u>(27,834,703)</u>	<u>-</u>	<u>(27,834,703)</u>
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,354,570</u>	<u>\$ 1,210,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(143,829)</u>	<u>(143,829)</u>
GENERAL REVENUES							
General property tax					11,410,704	-	11,410,704
Sales tax					11,491,501	-	11,491,501
Motor fuel tax					3,989,222	-	3,989,222
State income tax					2,437,747	-	2,437,747
Personal property replacement tax					1,346,196	-	1,346,196
Other taxes					464,302	-	464,302
Unrestricted interest earnings					255,098	751	255,849
Miscellaneous					438,253	-	438,253
					<u> </u>	<u> </u>	<u> </u>
Total general revenues					31,833,023	751	31,833,774
Change in net position					3,998,320	(143,078)	3,855,242
NET POSITION							
Beginning of year					<u>91,587,717</u>	<u>778,359</u>	<u>92,366,076</u>
End of year					<u>\$ 95,586,037</u>	<u>\$ 635,281</u>	<u>\$ 96,221,318</u>

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

TAZEWELL COUNTY, ILLINOIS

Balance Sheet

Governmental Funds

November 30, 2013

	<u>General Fund</u>	<u>Illinois Municipal Retirement Fund</u>
ASSETS		
Cash	\$ 14,296,910	\$ 1,679,111
Investments	3,559,176	-
Receivables:		
Property tax receivable	4,232,661	1,670,877
State of Illinois	4,100,534	-
Other	-	-
Notes receivable	-	-
Accrued interest receivable	44,647	-
Inventory, at cost	19,459	-
Due from other funds	29,839	-
	\$ 26,283,226	\$ 3,349,988
TOTAL ASSETS	\$ 26,283,226	\$ 3,349,988
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 1,222,766	\$ -
Accrued payroll and related costs	696,419	-
Due to other funds	186,570	617
Due to others - deferred prosecution	15,940	-
Deferred revenue - unavailable	-	-
Unearned revenue - property taxes	4,232,661	1,670,877
Unearned revenue - other	22,654	-
Total liabilities	6,377,010	1,671,494
FUND BALANCES		
Nonspendable:		
Inventory	19,459	-
Restricted for:		
Judicial	-	-
Public safety and corrections	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Retirement	-	1,678,494
Committed to:		
Public safety and corrections	368,886	-
Assigned to:		
Judicial	562,791	-
Public safety and corrections	17,957	-
Community development	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Working cash	450,757	-
Debt service	-	-
Unassigned	18,486,366	-
	19,906,216	1,678,494
TOTAL LIABILITIES AND FUND BALANCES	\$ 26,283,226	\$ 3,349,988

<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,790,819	\$ 1,524,331	\$ 2,417,210	\$ 10,990,619	\$ 32,699,000
-	4,006,178	693,464	1,591,414	9,850,232
1,681,182	-	822,462	2,971,270	11,378,452
-	158,462	627,754	145,012	5,031,762
33,737	-	-	81,445	115,182
-	-	-	681,671	681,671
-	-	-	-	44,647
-	-	-	-	19,459
-	-	-	528	30,367
<u>\$ 3,505,738</u>	<u>\$ 5,688,971</u>	<u>\$ 4,560,890</u>	<u>\$ 16,461,959</u>	<u>\$ 59,850,772</u>
\$ 108,908	\$ 3,390	\$ 46,081	\$ 628,018	\$ 2,009,163
27,172	5,221	118,654	94,935	942,401
102	-	98	29,550	216,937
-	-	-	-	15,940
-	-	-	538,792	538,792
1,681,182	-	822,462	2,971,270	11,378,452
-	-	167,531	235	190,420
<u>1,817,364</u>	<u>8,611</u>	<u>1,154,826</u>	<u>4,262,800</u>	<u>15,292,105</u>
-	-	-	-	19,459
-	-	-	438,010	438,010
-	-	-	222,240	222,240
56,287	-	-	348,152	404,439
-	-	-	359,732	359,732
-	-	-	487,151	487,151
-	-	-	1,210,115	2,888,609
-	-	-	-	368,886
-	-	-	530,086	1,092,877
-	-	-	186,240	204,197
-	-	-	278,046	278,046
1,632,087	5,680,360	-	5,059,638	12,372,085
-	-	3,406,064	2,027,332	5,433,396
-	-	-	1,046,744	1,046,744
-	-	-	-	450,757
-	-	-	5,673	5,673
-	-	-	-	18,486,366
<u>1,688,374</u>	<u>5,680,360</u>	<u>3,406,064</u>	<u>12,199,159</u>	<u>44,558,667</u>
<u>\$ 3,505,738</u>	<u>\$ 5,688,971</u>	<u>\$ 4,560,890</u>	<u>\$ 16,461,959</u>	<u>\$ 59,850,772</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 Position

November 30, 2013

Total fund balances - governmental funds		\$ 44,558,667
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:		
Cost of capital assets	\$ 97,623,076	
Accumulated depreciation	<u>50,137,506</u>	47,485,570
Long-term receivable is not available to pay for current period expenditures and therefore was not reported as an asset in the governmental funds.		538,792
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.		7,385
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.		(5,703)
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 position.		5,916,166
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, 2013 consist of:		
Compensated absences	598,781	
Net pension obligation	544,377	
Other post-employment benefit obligation	837,759	
Debt certificates	797,842	
Capital lease obligation	<u>136,081</u>	<u>(2,914,840)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 95,586,037</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, 2013

	General Fund	Illinois Municipal Retirement Fund
REVENUES		
General property taxes	\$ 3,555,552	\$ 1,885,043
Sales tax/retailers' occupation tax	9,516,026	1,205,018
Intergovernmental	4,765,640	147,005
Loan repayment	-	-
Licenses and permits	680,876	-
Charges for services	4,409,251	-
Fines and forfeitures	815,124	-
Interest	129,275	-
Miscellaneous	633,302	-
Total revenues	24,505,046	3,237,066
EXPENDITURES		
Current:		
Judicial	6,572,314	-
Public safety and corrections	8,889,119	-
Community development	180,977	-
Highways	-	-
Education	215,668	-
Health and welfare	-	-
General governmental services	6,536,231	-
Retirement	-	2,670,769
Capital outlay	786,518	-
Debt service:		
Principal	30,995	-
Interest and fees	1,422	-
Total expenditures	23,213,244	2,670,769
Excess (deficiency) of revenues over expenditures	1,291,802	566,297
OTHER FINANCING SOURCES (USES)		
Transfers in	279,506	-
Transfers out	(203,310)	-
Total other financing sources (uses)	76,196	-
Net change in fund balances	1,367,998	566,297
FUND BALANCE		
Beginning of year	18,538,218	1,112,197
End of year	\$ 19,906,216	\$ 1,678,494

<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,606,623	\$ -	\$ 715,787	\$ 2,703,473	\$ 10,466,478
-	-	-	770,457	11,491,501
192,371	2,801,210	4,889,278	3,030,104	15,825,608
-	-	-	169,867	169,867
-	-	-	-	680,876
173,362	76,296	584,669	2,496,962	7,740,540
-	-	-	67,142	882,266
4,545	37,000	16,321	55,516	242,657
25,316	-	121,026	90,026	869,670
<u>2,002,217</u>	<u>2,914,506</u>	<u>6,327,081</u>	<u>9,383,547</u>	<u>48,369,463</u>
-	-	-	546,566	7,118,880
-	-	-	226,770	9,115,889
-	-	-	185,000	365,977
1,581,333	3,009,673	-	1,930,484	6,521,490
-	-	-	-	215,668
-	-	6,239,677	2,449,382	8,689,059
-	-	-	320,915	6,857,146
-	-	-	1,380,297	4,051,066
136,471	-	25,954	1,570,348	2,519,291
20,783	-	24,202	250,000	325,980
4,120	-	5,829	30,787	42,158
<u>1,742,707</u>	<u>3,009,673</u>	<u>6,295,662</u>	<u>8,890,549</u>	<u>45,822,604</u>
<u>259,510</u>	<u>(95,167)</u>	<u>31,419</u>	<u>492,998</u>	<u>2,546,859</u>
75,079	-	-	203,310	557,895
-	-	-	(104,585)	(307,895)
<u>75,079</u>	<u>-</u>	<u>-</u>	<u>98,725</u>	<u>250,000</u>
334,589	(95,167)	31,419	591,723	2,796,859
<u>1,353,785</u>	<u>5,775,527</u>	<u>3,374,645</u>	<u>11,607,436</u>	<u>41,761,808</u>
<u>\$ 1,688,374</u>	<u>\$ 5,680,360</u>	<u>\$ 3,406,064</u>	<u>\$ 12,199,159</u>	<u>\$ 44,558,667</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, 2013

Total net change in fund balances - governmental funds		\$ 2,796,859
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	\$ 2,519,291	
Depreciation expense	<u>(2,489,512)</u>	29,779
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) which do not affect change in fund balance.		
Loss on capital assets		(143,958)
Capital assets purchased with insurance proceeds		20,242
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.		
		(918)
Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net position.		
Debt certificates	274,202	
Capital lease obligation	<u>51,778</u>	325,980
Accrued compensated absences and net post-employment benefit obligation reported in the statement of activities do require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		
		(34,337)
The increase in pension and other 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.		
		(221,830)
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	(169,867)	
Disbursement of loans	150,000	
Write-offs and adjustments of loan principal	<u>(986)</u>	(20,853)
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>1,247,356</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 3,998,320</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 Position

November 30, 2013

ASSETS

Cash	\$ 5,927,213
Investments	121,363
Property taxes receivable	681,214
Due from other funds	<u>186,570</u>
	<u>6,916,360</u>

LIABILITIES

Accounts payable	3,535
Claims payable	119,183
Estimated payable for claims and losses	177,133
Due to others	19,129
Unearned revenue - property taxes	<u>681,214</u>
	<u>1,000,194</u>

NET POSITION - UNRESTRICTED \$ 5,916,166

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 Position

Year Ended November 30, 2013

OPERATING REVENUES

Charges for services	\$ 4,160,121
Refunds and recoveries	<u>201,885</u>
Total operating revenues	<u>4,362,006</u>

OPERATING EXPENSES

Liability claims	95,000
Medical claims	2,629,372
Administrative costs	547,708
Stop loss reinsurance	<u>529,981</u>
Total operating expenses	<u>3,802,061</u>
Operating income	<u>559,945</u>

NONOPERATING REVENUES (EXPENSES)

Taxes - general property taxes	944,226
Interest income	13,427
Capital outlay	<u>(20,242)</u>
Total nonoperating revenues	<u>937,411</u>

OTHER FINANCING USES

Transfer out	<u>(250,000)</u>
Change in net position	1,247,356

NET POSITION

Beginning of year	<u>4,668,810</u>
End of year	<u>\$ 5,916,166</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, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from assessments made to other funds	\$ 3,021,629
Cash received from employees and others	1,116,407
Cash received from refunds and recoveries	201,885
Cash paid for claims	(2,810,949)
Cash paid for administrative costs and stop loss insurance	(1,068,777)
Net cash provided by operating activities	<u>460,195</u>
 CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Real estate taxes received	944,226
Transfer out	(250,000)
Net cash provided by noncapital and related financing activities	<u>694,226</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	<u>(20,242)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(1,196)
Interest received on cash and investments	13,427
Net cash provided by investing activities	<u>12,231</u>
 NET INCREASE IN CASH	 1,146,410
 CASH	
Beginning of year	<u>4,780,803</u>
End of year	<u>\$ 5,927,213</u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 559,945
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in assets and liabilities:	
Prepaid expenses	4,178
Due from other funds	(22,085)
Accounts payable	115,900
Estimated payable for claims and losses	<u>(197,743)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>\$ 460,195</u>

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

TAZEWELL COUNTY, ILLINOIS

Fiduciary Funds - Agency Fund

Statement of Fiduciary Net Position

November 30, 2013

ASSETS

Cash and investments \$ 3,720,685

TOTAL ASSETS

\$ 3,720,685

LIABILITIES

Due to State of Illinois \$ 30,234

Due to others 184,780

Tax objections held in escrow 183,594

Amounts due taxing bodies and others 139,899

Amounts held pending court disposition 108,264

Amounts held for prisoners 10,034

Bond, restitution, tax redemption, and other miscellaneous
available for distribution 1,792,402

Amount due Regional Superintendent of Schools 1,271,478

TOTAL LIABILITIES

\$ 3,720,685

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

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, 2013

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, 2013

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

Government-wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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, 2013

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 special revenue fund accounts for the collection of taxes for the employer contribution to the state retirement system.

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

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

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

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

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

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

Debt Service Fund - The Debt Service Fund is utilized to account for the proceeds of the General Obligation Debt Certificates, Series 2005, and the subsequent debt service payments.

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.

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, 2013

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, 2013

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

Capital Assets (Continued)

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 position. 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, 2013

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

Net Position

Beginning with fiscal year 2013, the County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The objective of this statement is to provide financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. As of November 30, 2013, there were no unspent bond proceeds. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The County first applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Cash Equivalents

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At November 30, 2013, 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, 2013

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

Budgetary Data

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

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

Common Cash Account

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

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

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

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

Fund Balance Classification

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

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventory as a 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, 2013

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, 2013, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$52,372,210 (excludes petty cash in the amount of \$110,391 which is included in the cash balance in the statement of net position). As of November 30, 2013, \$43,872,992 of the County's bank balance of \$52,961,392 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 5,880,750
Uninsured and collateral held by pledging bank	24,103,742
Uninsured and collateral held by pledging bank's trust department not in the County's name	<u>13,888,500</u>
Total	<u>\$ 43,872,992</u>

As of November 30, 2013, 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	\$ 13,801,506	\$ 13,801,506	\$ 13,801,506
Illinois Funds	<u>86,994</u>	<u>86,994</u>	<u>86,994</u>
	<u>\$ 13,888,500</u>	<u>\$ 13,888,500</u>	<u>\$ 13,888,500</u>

* Equivalent to deposit balance

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

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, 2013 was \$86,994.

Interest Rate Risk

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

It is the County's policy, to the extent possible, that the County will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than 3 years from the date of purchase. However, the County may collateralize its repurchase agreements using longer-dated investments not to exceed 5 years to maturity.

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

Concentration Risk

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

Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations.

State law limits investments as described in Note 1 to the basic financial statements. The County has no investment policy that would further limit its investment choices. As of November 30, 2013, 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, 2013

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, 2013 financial statements.

	Government-wide Statement of <u>Net Position</u>	Fiduciary Funds Statement of <u>Net Position</u>	<u>Total</u>
Cash on hand and in banks	\$ 38,877,315	\$ -	\$ 38,877,315
Investments	9,971,595	-	9,971,595
Cash and investments	<u>-</u>	<u>3,720,685</u>	<u>3,720,685</u>
Total	<u>\$ 48,848,910</u>	<u>\$ 3,720,685</u>	<u>\$ 52,569,595</u>
Petty cash			\$ 110,391
Bank deposits			52,372,210
Illinois Funds - money market accounts			<u>86,994</u>
Total			<u>\$ 52,569,595</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, 2013

NOTE 3 - PROPERTY TAXES (CONTINUED)

Property taxes levied in 2012 are reflected as revenues in fiscal year 2013. 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 2013 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 2014.

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, 2013 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	\$ 2,858,736	\$ -	\$ -	\$ -
Income tax	526,175	-	-	-
Replacement tax	69,025	-	-	-
Use taxes	75,149	-	-	-
Motor fuel tax	-	158,462	-	75,701
Reimbursements	399,216	-	-	-
Grants	-	-	-	69,311
Department of Public Health and Department of Human Services	-	-	627,754	-
Other	<u>172,233</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,100,534</u>	<u>\$ 158,462</u>	<u>\$ 627,754</u>	<u>\$ 145,012</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 4 - RECEIVABLES (CONTINUED)

	<u>County Highway</u>	<u>Nonmajor Funds</u>
Other:		
Tipping fees	\$ -	\$ 66,885
Miscellaneous other	<u>33,737</u>	<u>14,560</u>
	<u>\$ 33,737</u>	<u>\$ 81,445</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>
2014	\$ 202,879
2015	134,921
2016	133,222
2017	81,929
2018	44,980
2019 and thereafter	<u>143,740</u>
	741,671
Allowance for doubtful accounts, current	<u>(60,000)</u>
	<u>\$ 681,671</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2013 was as follows:

Primary Government

	Balance at November 30, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	Balance at November 30, <u>2013</u>
Not depreciated:					
Land	\$ 1,729,352	\$ 6,370	\$ 7	\$ -	\$ 1,735,715
Construction in progress	321,917	807,343	-	(116,438)	1,012,822
Depreciated:					
Buildings and improvements	28,480,318	441,109	226,383	-	28,695,044
Land improvements	1,372,839	29,140	-	-	1,401,979
Equipment	9,418,860	619,303	546,761	-	9,491,402
Infrastructure	<u>54,448,638</u>	<u>721,038</u>	<u>-</u>	<u>116,438</u>	<u>55,286,114</u>
Total capital assets	<u>95,771,924</u>	<u>2,624,303</u>	<u>773,151</u>	<u>-</u>	<u>97,623,076</u>
Less accumulated depreciation for:					
Buildings and improvements	7,661,808	564,449	82,431	-	8,143,826
Land improvements	903,589	45,296	-	-	948,885
Equipment	6,270,961	853,691	461,992	-	6,662,660
Infrastructure	<u>33,356,059</u>	<u>1,026,076</u>	<u>-</u>	<u>-</u>	<u>34,382,135</u>
Total accumulated depreciation	<u>48,192,417</u>	<u>2,489,512</u>	<u>544,423</u>	<u>-</u>	<u>50,137,506</u>
Governmental capital assets, net	<u>\$ 47,579,507</u>	<u>\$ 134,791</u>	<u>\$ 228,728</u>	<u>\$ -</u>	<u>\$ 47,485,570</u>

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows:

Judicial	\$ 23,451
Public safety and corrections	582,374
Highways	1,270,983
Health and welfare	152,609
General governmental services	<u>460,095</u>
Total depreciation expense	<u>\$ 2,489,512</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at November 30, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>2013</u>
ETSB:				
Equipment	\$ 3,242,120	\$ 20,890	\$ -	\$ 3,263,010
Less accumulated depreciation:				
Equipment	<u>2,560,832</u>	<u>213,590</u>	<u>-</u>	<u>2,774,422</u>
Component unit capital assets, net	<u>\$ 681,288</u>	<u>\$ (192,700)</u>	<u>\$ -</u>	<u>\$ 488,588</u>

NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in long-term debt, other than compensated absences, of the County for the year ended November 30, 2013:

	Balance November 30, <u>2012</u>	<u>Additions</u>	<u>Reductions</u>	Balance November 30, <u>2013</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
General obligation debt certificates	\$ 1,072,044	\$ -	\$ 274,202	\$ 797,842	\$ 24,730	\$ 773,112
Capital leases	<u>187,859</u>	<u>-</u>	<u>51,778</u>	<u>136,081</u>	<u>136,081</u>	<u>-</u>
	<u>\$ 1,259,903</u>	<u>\$ -</u>	<u>\$ 325,980</u>	<u>\$ 933,923</u>	<u>\$ 160,811</u>	<u>\$ 773,112</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 7 - LONG-TERM DEBT (CONTINUED)

General obligation debt at November 30, 2013 is 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 3.65 to 3.70 percent. Original issue of \$2,315,000.	\$ 535,000
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>262,842</u>
	<u>\$ 797,842</u>

Tazewell County is required to comply with certain debt covenants contained in the debt issue agreements.

Debt service payments for the Series 2005 debt certificates are made from the Debt Service Fund. Debt service payments on the Series 2006 debt certificates are made from the County Health Fund.

The annual requirements to amortize debt outstanding at November 30, 2013 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>
2014	\$ -	\$ 24,730	\$ 24,730	\$ 15,133	\$ 39,863
2015	265,000	25,257	290,257	19,600	309,857
2016	270,000	25,796	295,796	9,230	305,026
2017	-	26,346	26,346	3,685	30,031
2018	-	26,908	26,908	3,123	30,031
2019 - 2023	<u>-</u>	<u>133,805</u>	<u>133,805</u>	<u>6,780</u>	<u>140,585</u>
	<u>\$ 535,000</u>	<u>\$ 262,842</u>	<u>\$ 797,842</u>	<u>\$ 57,551</u>	<u>\$ 855,393</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 7 - LONG-TERM DEBT (CONTINUED)

The County has entered into two lease agreements as lessee for financing the acquisition of 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	\$ 229,982
Less accumulated depreciation	<u>131,160</u>
Total	<u>\$ 98,822</u>

Depreciation expense for these assets acquired through capital lease totaled \$32,113.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2013 was as follows:

	Governmental Activities
Year ending November 30: 2014	\$ 138,704
Less amount representing interest	<u>2,623</u>
Present value of minimum lease payments	<u>\$ 136,081</u>

Compensated Absences

Activity for compensated absences for the governmental activities for the year ended November 30, 2013 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>\$564,444</u>	<u>\$1,163,806</u>	<u>\$1,129,469</u>	<u>\$598,781</u>	<u>\$5,119</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Discretely Presented Component Unit

The following is a summary of changes in long-term debt for the year ended November 30, 2013:

	Balance November 30, 2012	Additions	Reductions	Balance November 30, 2013	Current Portion	Long-Term Portion
Note payable	\$ 153,557	\$ -	\$ 45,441	\$ 108,116	\$ 28,890	\$ 79,226

The note payable bears interest at a fixed rate of 4.5 percent, beginning October 10, 2012 in monthly payments of \$2,990 and matures on September 10, 2017.

Debt service payments for this note are made from the Emergency Services Telephone Board fund.

The annual debt service requirements on this note are as follows:

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2014	\$ 28,890	\$ 3,995	\$ 32,885
2015	32,903	2,972	35,875
2016	34,415	1,460	35,875
2017	<u>11,908</u>	<u>146</u>	<u>12,054</u>
	<u>\$ 108,116</u>	<u>\$ 8,573</u>	<u>\$ 116,689</u>

NOTE 8 - LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2013, using the 2012 assessed valuation, the statutory limit for the County was \$72,462,382, providing a debt margin of \$71,528,459.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

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, 2013 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 102
	County Health	98
	Illinois Municipal Retirement	89
	Nonmajor governmental	29,550
Internal Service - Health	General	186,570
Nonmajor governmental	Illinois Municipal Retirement	<u>528</u>
		<u>\$ 216,937</u>

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

Interfund transfers:

<u>Transfers out:</u>	<u>Transfer in:</u>			
	<u>County Highway</u>	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
General Fund	\$ -	\$ -	\$ 203,310	\$ 203,310
Internal Service - Health	-	250,000	-	250,000
Nonmajor governmental funds	<u>75,079</u>	<u>29,506</u>	<u>-</u>	<u>104,585</u>
	<u>\$ 75,079</u>	<u>\$ 279,506</u>	<u>\$ 203,310</u>	<u>\$ 557,895</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 9 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

The transfers to the General Fund primarily represent unrestricted interest earnings from various funds. The transfer to the General Fund from the Health Insurance Fund represents a transfer of excess unrestricted fund balance to be used for general purposes.

The transfers to the Nonmajor Governmental Funds from the General Fund are a 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 transfer 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>
County Health Fund*	\$ 5,612,199	\$ 6,295,662	\$ 683,463
Circuit Clerk Automation Fund	187,103	215,285	28,182
Economic Development Fund	150,000	185,000	35,000
Circuit Clerk Child Support Fund	137,452	138,381	929
Sheriff's Grant Fund	30,000	66,886	36,886
Debt Service Fund	280,288	280,787	499
Emergency Systems Telephone Board (911)	1,145,000	1,207,311	62,311

*Excess in fund is due to noncash WIC food instruments and vaccines being recorded as a revenue and expense in the current year. This activity was not budgeted.

(b) There were no funds with deficit fund balances at November 30, 2013.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

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's annual required contribution rate for calendar year 2012 for Regular and Sheriff's Law Enforcement Personnel was 13.72 and 22.47 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. The County's required contributions for Regular and Sheriff's Law Enforcement Personnel for calendar year 2012 were \$2,189,798 and \$658,443, 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, 2012	\$ 2,189,798	100%	\$379,684
December 31, 2011	2,103,283	94	361,975
December 31, 2010	2,060,572	88	224,256

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, 2012	\$ 658,443	100%	\$164,693
December 31, 2011	621,108	93	157,247
December 31, 2010	642,048	82	105,227

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 11 - PENSION PLAN (CONTINUED)

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010 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, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

The net pension obligation as of November 30, 2013, was calculated as follows:

Annual required contribution	\$ 2,850,377
Interest on net pension obligation	50,855
Adjustment to annual required contribution	<u>(27,836)</u>
Annual pension cost	2,873,396
Contributions made	<u>(2,848,241)</u>
Increase in net pension obligation	25,155
Net pension obligation, beginning of year	<u>519,222</u>
Net pension obligation, end of year	<u><u>\$ 544,377</u></u>

The net pension obligation is the difference between the annual pension cost and the County's contributions to the plan since the implementation date. A timing difference between the December 31, 2012 actuarial date and the County's fiscal year end of November 30, 2013 causes the calculation of annual pension cost to be different.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular and Sheriff's Law Enforcement Personnel plans were 69.74 and 66.93 percent, respectively, funded. The actuarial accrued liability for benefits was \$40,847,294 and \$15,232,074, respectively, and the actuarial value of assets was \$28,485,694 and \$10,195,380, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$12,361,600 and \$5,036,694, respectively. The covered payroll for 2012 (annual payroll of active employees covered by the plan) was \$15,960,625 and \$2,930,321, respectively, and the ratio of the UAAL to the covered payroll was 77 and 172 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.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

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

b. Benefits Provided

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

c. Membership

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

At November 30, 2013, membership consisted of:

Retirees and beneficiaries currently receiving benefits	35
Terminated employees entitled to benefits but not yet receiving them	0
Active vested plan members	216
Active nonvested plan members	<u>160</u>
Total	<u><u>411</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.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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.

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, 2013:

Annual required contribution	\$ 273,768
Interest on net OPEB	38,367
Amortization adjustment to the ARC	<u>(22,648)</u>
Annual OPEB cost	289,487
Contributions made	<u>92,812</u>
Increase in net OPEB obligation	196,675
Net OPEB obligation, beginning of year	<u>641,084</u>
Net OPEB obligation, end of year	<u>\$ 837,759</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. As of November 30, 2013, using the November 30, 2013 actuarial valuation, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 3,608,853
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	3,608,853
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	18,001,782
UAAL as a percentage of covered payroll	20.0%

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

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 \$120,295 for the twelve month period.

In the December 1, 2013 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of December 1, 2013 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 9.00 percent initial and 5.00 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, 2013

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, 2013, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$296,316. The County does not anticipate any amount to be incurred but not reported related to liability coverage. The County has commercial insurance coverage of \$9,000,000 for general liability insurance when aggregate claims exceed \$1,000,000 over the annual liability period and coverage for medical and hospital when claims exceed \$125,000 individually and \$3,052,873 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 \$1,157,734 for the Tort Judgment Fund and \$4,758,432 for the Health Insurance Fund and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2013 and 2012 were:

	<u>Tort Judgment Fund</u>	<u>Health Insurance Fund</u>	<u>Total</u>
Balance, November 30, 2011	\$ 268,550	\$ 374,876	\$ 643,426
Claims incurred	500	2,764,400	2,764,900
Claims paid	<u>(269,050)</u>	<u>(2,764,400)</u>	<u>(3,033,450)</u>
Balance, November 30, 2012	-	374,876	374,876
Claims incurred	95,000	2,629,372	2,724,372
Claims paid	<u>(90,266)</u>	<u>(2,712,666)</u>	<u>(2,802,932)</u>
Balance, November 30, 2013	<u>\$ 4,734</u>	<u>\$ 291,582</u>	<u>\$ 296,316</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 14 - LEASES

During fiscal year 2009, the County received a donation of a building valued at \$395,000 and purchased adjacent parking lots for \$66,000. The Building is currently being leased to tenants. The value of the building and cost of the parking lots are included in the governmental activities' capital assets at November 30, 2013.

As of November 30, 2013, the building is being leased for monthly rental payments of between \$135 and \$2,600 and expire at various times through June 30, 2017. Total rental income for the year ended November 30, 2013 was \$91,340.

NOTE 15 - 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 two-year police motorcycle vehicle contract on August 28, 2012. Annual lease payments began on August 31, 2012.

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 fifty-eight month contract for a backhoe loader. Monthly lease payments commenced December 27, 2012. A final balloon payment is due October 2017.

The County entered into two separate eight-month contracts for Janitorial Services. Each has monthly lease payments that commenced on August 1, 2013.

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

Year ending November 30:	
2014	\$ 103,636
2015	56,018
2016	10,058
2017	<u>51,574</u>
	<u>\$ 221,286</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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

NOTE 16 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and short summary of the standard's objective.

New accounting standards effective for the November 30, 2014 financial statements include:

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. The objective of this statement is to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The impact on the County will be reviewed.

GASB Statement No. 66, *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. The impact on the County will be reviewed.

GASB issued Statement No. 67, *Financial Reporting for Pension Plan - an amendment of GASB Statement No. 25*, issued June 2012. This statement established accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for non employer governments that have a legal obligation to contribute to those plans. The impact on the County will be reviewed.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2013

NOTE 16 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES (CONTINUED)

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued April 2013. The objective of this statement is to enhance comparability of financial statements among governments by requiring consistent reporting by those governments that extend nonexchange financial guarantees and by those governments that receive financial guarantees. This statement will also enhance the information disclosed about a government's obligations and risk exposure from extending nonexchange financial guarantees. The impact on the County will be reviewed.

New accounting standards effective for the November 30, 2015 financial statements include:

GASB Statement No. 68, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 27*, issued June 2012. This statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The impact on the County will be reviewed.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued January 2013. The objective of this statement is to improve financial reporting by addressing accounting and financial reporting for government combinations and disposals of government operations. The impact on the County will be reviewed.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*, issued November 2013. The objective of this statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The impact on the County will be reviewed.

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, 2013

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
General property taxes	\$ 3,602,222	\$ 3,602,222	\$ 3,555,552
Sales tax	8,844,000	8,844,000	9,516,026
Illinois State income tax	2,173,500	2,173,500	2,437,747
Personal property replacement tax	565,649	565,649	723,715
Other state taxes	370,000	370,000	464,302
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	1,127,508	1,127,508	1,120,136
Governmental grants	80,000	80,000	19,740
Licenses and permits	740,900	740,900	680,876
Charges for services	4,616,450	4,616,450	4,409,251
Fines and forfeitures	798,000	798,000	815,124
Interest	122,500	122,500	129,275
Miscellaneous	404,800	404,800	633,302
Total revenues	23,445,529	23,445,529	24,505,046
EXPENDITURES			
Judicial	7,017,668	7,022,244	6,581,973
Public safety and corrections	9,163,818	9,166,269	9,082,939
Community development	178,797	181,056	180,977
Highways	-	-	-
Education	246,628	246,628	215,668
Health and welfare	-	-	-
General governmental services	8,930,237	8,920,951	7,119,270
Retirement	-	-	-
Debt service	-	-	32,417
Total expenditures	25,537,148	25,537,148	23,213,244
Excess (deficiency) of revenues over expenditures	(2,091,619)	(2,091,619)	1,291,802
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	279,506
Transfers out	-	-	(203,310)
Total other financing sources (uses)	-	-	76,196
Net change in fund balances	\$ (2,091,619)	\$ (2,091,619)	1,367,998
FUND BALANCE			
Beginning of year			18,538,218
End of year			\$ 19,906,216

Illinois Municipal Retirement Fund			County Highway Fund			County Motor Fuel Tax Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$1,908,978	\$1,908,978	\$1,885,043	\$1,627,002	\$1,627,002	\$1,606,623	\$ -	\$ -	\$ -
975,000	975,000	1,205,018	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
163,048	163,048	147,005	170,669	170,669	192,371	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,967,300	2,967,300	2,801,210
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	79,550	79,550	173,362	61,400	61,400	76,296
-	-	-	-	-	-	-	-	-
-	-	-	4,000	4,000	4,545	70,000	70,000	37,000
-	-	-	23,000	23,000	25,316	-	-	-
<u>3,047,026</u>	<u>3,047,026</u>	<u>3,237,066</u>	<u>1,904,221</u>	<u>1,904,221</u>	<u>2,002,217</u>	<u>3,098,700</u>	<u>3,098,700</u>	<u>2,914,506</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,058,233	2,058,233	1,717,804	3,440,614	3,440,614	3,009,673
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,097,802	3,097,802	2,670,769	-	-	-	-	-	-
-	-	-	25,200	25,200	24,903	-	-	-
<u>3,097,802</u>	<u>3,097,802</u>	<u>2,670,769</u>	<u>2,083,433</u>	<u>2,083,433</u>	<u>1,742,707</u>	<u>3,440,614</u>	<u>3,440,614</u>	<u>3,009,673</u>
(50,776)	(50,776)	566,297	(179,212)	(179,212)	259,510	(341,914)	(341,914)	(95,167)
-	-	-	80,000	80,000	75,079	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	80,000	80,000	75,079	-	-	-
<u>\$ (50,776)</u>	<u>\$ (50,776)</u>	566,297	<u>\$ (99,212)</u>	<u>\$ (99,212)</u>	334,589	<u>\$ (341,914)</u>	<u>\$ (341,914)</u>	(95,167)
		<u>1,112,197</u>			<u>1,353,785</u>			<u>5,775,527</u>
		<u>\$ 1,678,494</u>			<u>\$ 1,688,374</u>			<u>\$ 5,680,360</u>

TAZEWELL COUNTY, ILLINOIS

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

Major Funds

Year Ended November 30, 2013

	County Health Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
General property taxes	\$ 724,857	\$ 724,857	\$ 715,787
Sales tax	-	-	-
Illinois State income tax	-	-	-
Personal property replacement tax	170,000	170,000	180,794
Other state taxes	-	-	-
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	-	-	-
Governmental grants	3,897,315	3,897,315	4,708,484
Licenses and permits	-	-	-
Charges for services	498,850	498,850	584,669
Fines and forfeitures	-	-	-
Interest	25,000	25,000	16,321
Miscellaneous	100,100	100,100	121,026
Total revenues	5,416,122	5,416,122	6,327,081
EXPENDITURES			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Education	-	-	-
Health and welfare	5,575,199	5,575,199	6,265,631
General governmental services	-	-	-
Retirement	-	-	-
Debt service	37,000	37,000	30,031
Total expenditures	5,612,199	5,612,199	6,295,662
Excess (deficiency) of revenues over expenditures	(196,077)	(196,077)	31,419
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	\$ (196,077)	\$ (196,077)	31,419
FUND BALANCE			
Beginning of year			3,374,645
End of year			\$ 3,406,064

TAZEWELL COUNTY, ILLINOIS

Illinois Municipal Retirement

Required Supplementary Information -
Schedule 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 actuarial periods ended December 31, 2012, 2011, and 2010:

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)
12/31/12	\$ 28,485,694	\$ 40,847,294	\$ 12,361,600	69.74%	\$ 15,960,625	77.45%
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

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$29,589,482. On a market basis, the funded ratio would be 72.44 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Tazewell County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

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)
12/31/12	\$ 10,195,380	\$ 15,232,074	\$ 5,036,694	66.93%	\$2,930,321	171.88%
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

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$10,609,431. On a market basis, the funded ratio would be 69.65 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Tazewell County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

TAZEWELL COUNTY, ILLINOIS

Other Post-Employment Benefits

Required Supplementary Information -
Schedule of Funding Progress

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the year ended November 30, 2013 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)
11/30/13	\$ -	\$ 3,608,853	\$ 3,608,853	0.0%	\$ 18,001,782	20.0%
11/30/12	-	4,082,315	4,082,315	0.0	17,463,376	23.4
11/30/11	-	4,082,315	4,082,315	0.0	16,506,472	24.7

TAZEWELL COUNTY, ILLINOIS

Note to Required Supplementary Information

November 30, 2013

(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.

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>
County Health Fund*	\$ 5,612,199	\$ 6,295,662	\$ 683,463

*Excess in fund is due to noncash WIC food instruments and vaccines being recorded as a revenue and expense in the current year. This activity was not budgeted.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2013

	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
ASSETS			
Cash	\$ 933,511	\$ 1,795,813	\$ 1,694,574
Investments	-	906,345	222,329
Receivables:			
Property taxes	-	775,297	629,138
State of Illinois:			
Motor fuel tax allotments	75,701	-	-
Grants	-	-	-
Other	-	-	-
Notes receivable	-	-	-
Due from other funds	-	-	528
TOTAL ASSETS	<u>\$ 1,009,212</u>	<u>\$ 3,477,455</u>	<u>\$ 2,546,569</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 1,639	\$ 288,889	\$ 109,996
Accrued payroll and related costs	-	-	2,591
Due to other funds	-	45	-
Deferred revenue - unavailable	-	-	-
Unearned revenue - property taxes	-	775,297	629,138
Unearned revenue - other	-	-	-
Total liabilities	1,639	1,064,231	741,725
Fund balance:			
Restricted for:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Highways	218,951	-	129,002
Health and welfare	-	-	-
General governmental services	-	-	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	788,622	2,413,224	1,675,842
Health and welfare	-	-	-
General governmental services	-	-	-
Debt service	-	-	-
Total fund balance	1,007,573	2,413,224	1,804,844
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,009,212</u>	<u>\$ 3,477,455</u>	<u>\$ 2,546,569</u>

Special Revenue

Township Bridge Fund	Social Security Fund	Animal Control Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ 182,149	\$ 1,269,354	\$ 686,861	\$ 274,449	\$ 182,819	\$ 107,550	\$ 205,621
-	-	-	-	-	-	-
-	816,977	-	544,803	205,055	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>182,149</u>	<u>2,086,331</u>	<u>686,861</u>	<u>819,252</u>	<u>387,874</u>	<u>107,550</u>	<u>205,621</u>
\$ -	\$ -	\$ 5,771	\$ 181,509	\$ 3,684	\$ 1,589	\$ 1,570
-	59,239	8,890	-	2,549	507	2,629
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	816,977	-	544,803	205,055	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>876,216</u>	<u>14,661</u>	<u>726,312</u>	<u>211,288</u>	<u>2,096</u>	<u>4,199</u>
-	-	-	-	-	14,445	43,009
-	-	-	-	-	-	-
199	-	-	-	-	-	-
-	-	162,632	92,940	33,927	-	-
-	-	-	-	-	-	-
-	1,210,115	-	-	-	-	-
-	-	-	-	-	91,009	158,413
-	-	-	-	-	-	-
-	-	-	-	-	-	-
181,950	-	-	-	-	-	-
-	-	509,568	-	142,659	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>182,149</u>	<u>1,210,115</u>	<u>672,200</u>	<u>92,940</u>	<u>176,586</u>	<u>105,454</u>	<u>201,422</u>
\$ 182,149	\$ 2,086,331	\$ 686,861	\$ 819,252	\$ 387,874	\$ 107,550	\$ 205,621

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2013

	<u>Economic Development Grant Fund</u>	<u>County Recorder Automation Fund</u>	<u>Circuit Clerk Child Support Fund</u>
ASSETS			
Cash	\$ 135,167	\$ 163,101	\$ 274,393
Investments	-	-	-
Receivables:			
Property taxes	-	-	-
State of Illinois:			
Motor fuel tax allotments	-	-	-
Grants	-	-	-
Other	-	-	14,560
Notes receivable	681,671	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 816,838</u>	<u>\$ 163,101</u>	<u>\$ 288,953</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ -	\$ 4,249	\$ 4,760
Accrued payroll and related costs	-	539	5,578
Due to other funds	-	-	-
Deferred revenue - unavailable	538,792	-	-
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	-	-	235
Total liabilities	<u>538,792</u>	<u>4,788</u>	<u>10,573</u>
Fund balance:			
Restricted for:			
Judicial	-	-	136,913
Public safety and corrections	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	158,313	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	141,467
Public safety and corrections	-	-	-
Community development	278,046	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	-	-
Debt service	-	-	-
Total fund balance	<u>278,046</u>	<u>158,313</u>	<u>278,380</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 816,838</u>	<u>\$ 163,101</u>	<u>\$ 288,953</u>

**SCHEDULE 1
(CONTINUED)**

Special Revenue					
Treasurer's Automation Fund	Solid Waste Planning Fund	Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund
\$ 87,498	\$ 1,200,028	\$ -	\$ 119,229	\$ 45,901	\$ 130,130
-	-	-	44,940	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	66,885	-	-	-	69,311
-	-	-	-	-	-
-	-	-	-	-	-
<u>87,498</u>	<u>1,266,913</u>	<u>-</u>	<u>164,169</u>	<u>45,901</u>	<u>199,441</u>
\$ -	\$ 8,776	\$ -	\$ 1,348	\$ -	\$ 3,551
-	-	-	3,444	-	4,267
-	4,422	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>13,198</u>	<u>-</u>	<u>4,792</u>	<u>-</u>	<u>7,818</u>
-	-	-	50,859	-	-
-	-	-	-	45,890	-
-	-	-	-	-	-
-	70,233	-	-	-	-
2,784	-	-	-	-	-
-	-	-	-	-	-
-	-	-	108,518	-	-
-	-	-	-	11	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,183,482	-	-	-	191,623
84,714	-	-	-	-	-
-	-	-	-	-	-
<u>87,498</u>	<u>1,253,715</u>	<u>-</u>	<u>159,377</u>	<u>45,901</u>	<u>191,623</u>
<u>\$ 87,498</u>	<u>\$ 1,266,913</u>	<u>\$ -</u>	<u>\$ 164,169</u>	<u>\$ 45,901</u>	<u>\$ 199,441</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2013

ASSETS	Sheriff's Grant Fund	GIS Fund	Juvenile Reporting Fund	County Clerk Automation Fund
Cash	\$ 39,609	\$ 425,191	\$ 65,116	\$ 46,298
Investments	-	-	-	-
Receivables:				
Property taxes	-	-	-	-
State of Illinois:				
Motor fuel tax allotments	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Notes receivable	-	-	-	-
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 39,609</u>	<u>\$ 425,191</u>	<u>\$ 65,116</u>	<u>\$ 46,298</u>
LIABILITIES AND FUND BALANCE				
Accounts payable	\$ -	\$ 10,432	\$ -	\$ -
Accrued payroll and related costs	-	4,376	-	326
Due to other funds	-	-	-	-
Deferred revenue - unavailable	-	-	-	-
Unearned revenue - property taxes	-	-	-	-
Unearned revenue - other	-	-	-	-
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
	-	14,808	-	326
Fund balance:				
Restricted for:				
Judicial	-	-	35,400	-
Public safety and corrections	39,609	-	-	-
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	-	254,335	-	41,422
Retirement	-	-	-	-
Assigned to:				
Judicial	-	-	29,716	-
Public safety and corrections	-	-	-	-
Community development	-	-	-	-
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	-	156,048	-	4,550
Debt service	-	-	-	-
Total fund balance	<hr/>	<hr/>	<hr/>	<hr/>
	39,609	410,383	65,116	45,972
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 39,609</u>	<u>\$ 425,191</u>	<u>\$ 65,116</u>	<u>\$ 46,298</u>

Special Revenue							
State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Indemnity Fund	Sheriff's Commissary Fund	Debt Service Fund	Total
\$ 298,604	\$ 158,347	\$ 64,462	\$ 11,393	\$ 363,412	\$ 24,366	\$ 5,673	\$ 10,990,619
-	-	-	-	417,800	-	-	1,591,414
-	-	-	-	-	-	-	2,971,270
-	-	-	-	-	-	-	75,701
-	-	-	-	-	-	-	69,311
-	-	-	-	-	-	-	81,445
-	-	-	-	-	-	-	681,671
-	-	-	-	-	-	-	528
<u>\$ 298,604</u>	<u>\$ 158,347</u>	<u>\$ 64,462</u>	<u>\$ 11,393</u>	<u>\$ 781,212</u>	<u>\$ 24,366</u>	<u>\$ 5,673</u>	<u>\$ 16,461,959</u>
\$ -	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 628,018
-	-	-	-	-	-	-	94,935
-	-	-	-	25,083	-	-	29,550
-	-	-	-	-	-	-	538,792
-	-	-	-	-	-	-	2,971,270
-	-	-	-	-	-	-	235
-	-	255	-	25,083	-	-	4,262,800
-	157,384	-	-	-	-	-	438,010
112,375	-	-	-	-	24,366	-	222,240
-	-	-	-	-	-	-	348,152
-	-	-	-	-	-	-	359,732
-	-	14,390	11,389	4,518	-	-	487,151
-	-	-	-	-	-	-	1,210,115
-	963	-	-	-	-	-	530,086
186,229	-	-	-	-	-	-	186,240
-	-	-	-	-	-	-	278,046
-	-	-	-	-	-	-	5,059,638
-	-	-	-	-	-	-	2,027,332
-	-	49,817	4	751,611	-	-	1,046,744
-	-	-	-	-	-	5,673	5,673
<u>298,604</u>	<u>158,347</u>	<u>64,207</u>	<u>11,393</u>	<u>756,129</u>	<u>24,366</u>	<u>5,673</u>	<u>12,199,159</u>
<u>\$ 298,604</u>	<u>\$ 158,347</u>	<u>\$ 64,462</u>	<u>\$ 11,393</u>	<u>\$ 781,212</u>	<u>\$ 24,366</u>	<u>\$ 5,673</u>	<u>\$ 16,461,959</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

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

Year Ended November 30, 2013

	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
REVENUES			
Taxes - general property taxes	\$ -	\$ 445,666	\$ 473,211
Taxes - public safety sales tax	-	-	-
Intergovernmental	1,188,012	85,753	747,383
Loan repayment	-	-	-
Charges for services	-	171,453	-
Fines and forfeitures	-	-	-
Interest	4,410	9,283	6,972
Miscellaneous	-	-	-
	<u>1,192,422</u>	<u>712,155</u>	<u>1,227,566</u>
Total revenues			
EXPENDITURES			
Current:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	1,181,165	436,397	312,922
Health and welfare	-	-	-
General governmental services	-	-	-
Retirement	-	-	-
Capital outlay	-	370,251	778,670
Debt service:			
Principal	-	-	-
Interest and fees	-	-	-
	<u>1,181,165</u>	<u>806,648</u>	<u>1,091,592</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>11,257</u>	<u>(94,493)</u>	<u>135,974</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(75,079)	-	-
	<u>(75,079)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)			
Net change in fund balances	(63,822)	(94,493)	135,974
FUND BALANCE (DEFICIT)			
Beginning of year	<u>1,071,395</u>	<u>2,507,717</u>	<u>1,668,870</u>
End of year	<u>\$ 1,007,573</u>	<u>\$ 2,413,224</u>	<u>\$ 1,804,844</u>

Special Revenue

<u>Township Bridge Fund</u>	<u>Social Security Fund</u>	<u>Animal Control Fund</u>	<u>Persons With Developmental Disabilities Fund</u>	<u>Veterans' Assistance Fund</u>	<u>Law Library Fund</u>	<u>Circuit Clerk Automation Fund</u>
\$ -	\$ 1,069,780	\$ -	\$ 536,115	\$ 178,701	\$ -	\$ -
-	490,170	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
379,659	-	444,323	-	-	57,841	178,247
-	-	15,300	-	-	-	-
188	-	396	-	-	-	438
-	-	6,975	-	2,519	-	-
<u>379,847</u>	<u>1,559,950</u>	<u>466,994</u>	<u>536,115</u>	<u>181,220</u>	<u>57,841</u>	<u>178,685</u>
-	-	-	-	-	50,054	215,285
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	418,923	542,116	191,391	-	-
-	-	-	-	-	-	-
-	1,380,297	-	-	-	-	-
379,460	-	10,910	-	-	-	-
-	-	-	-	-	-	-
<u>379,460</u>	<u>1,380,297</u>	<u>429,833</u>	<u>542,116</u>	<u>191,391</u>	<u>50,054</u>	<u>215,285</u>
<u>387</u>	<u>179,653</u>	<u>37,161</u>	<u>(6,001)</u>	<u>(10,171)</u>	<u>7,787</u>	<u>(36,600)</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>387</u>	<u>179,653</u>	<u>37,161</u>	<u>(6,001)</u>	<u>(10,171)</u>	<u>7,787</u>	<u>(36,600)</u>
<u>181,762</u>	<u>1,030,462</u>	<u>635,039</u>	<u>98,941</u>	<u>186,757</u>	<u>97,667</u>	<u>238,022</u>
<u>\$ 182,149</u>	<u>\$ 1,210,115</u>	<u>\$ 672,200</u>	<u>\$ 92,940</u>	<u>\$ 176,586</u>	<u>\$ 105,454</u>	<u>\$ 201,422</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

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

For the Year Ended November 30, 2013

	<u>Economic Development Grant Fund</u>	<u>County Recorder Automation Fund</u>	<u>Circuit Clerk Child Support Fund</u>
REVENUES			
Taxes - general property taxes	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-
Intergovernmental	-	-	35,887
Loan repayment	169,867	-	-
Charges for services	-	147,110	72,860
Fines and forfeitures	-	-	-
Interest	23,509	-	167
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	193,376	147,110	108,914
EXPENDITURES			
Current:			
Judicial	-	-	138,381
Public safety and corrections	-	-	-
Community development	185,000	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	102,660	-
Retirement	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fees	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	185,000	102,660	138,381
Excess (deficiency) of revenues over expenditures	<hr/>	<hr/>	<hr/>
	8,376	44,450	(29,467)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-
Net change in fund balances	8,376	44,450	(29,467)
FUND BALANCE (DEFICIT)			
Beginning of year	<hr/>	<hr/>	<hr/>
	269,670	113,863	307,847
End of year	<hr/>	<hr/>	<hr/>
	\$ 278,046	\$ 158,313	\$ 278,380

**SCHEDULE 2
(CONTINUED)**

Special Revenue

Treasurer's Automation Fund	Solid Waste Planning Fund	Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	690,651	-	-	171,935	110,483
-	-	-	-	-	-	-
14,400	381,563	-	177,535	30,024	-	-
-	-	-	-	-	-	-
289	4,421	-	431	10	47	-
-	-	-	-	-	80,532	-
<u>14,689</u>	<u>385,984</u>	<u>690,651</u>	<u>177,966</u>	<u>30,034</u>	<u>252,514</u>	<u>110,483</u>
-	-	-	135,516	-	-	-
-	-	-	-	26,693	-	42,976
-	-	-	-	-	-	-
-	400,051	690,651	-	-	206,250	-
11,616	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	23,910
-	-	-	-	-	-	-
<u>11,616</u>	<u>400,051</u>	<u>690,651</u>	<u>135,516</u>	<u>26,693</u>	<u>206,250</u>	<u>66,886</u>
<u>3,073</u>	<u>(14,067)</u>	<u>-</u>	<u>42,450</u>	<u>3,341</u>	<u>46,264</u>	<u>43,597</u>
-	126,894	-	-	26,801	-	-
-	(4,423)	-	-	-	-	-
-	122,471	-	-	26,801	-	-
3,073	108,404	-	42,450	30,142	46,264	43,597
<u>84,425</u>	<u>1,145,311</u>	<u>-</u>	<u>116,927</u>	<u>15,759</u>	<u>145,359</u>	<u>(3,988)</u>
<u>\$ 87,498</u>	<u>\$ 1,253,715</u>	<u>\$ -</u>	<u>\$ 159,377</u>	<u>\$ 45,901</u>	<u>\$ 191,623</u>	<u>\$ 39,609</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

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

For the Year Ended November 30, 2013

	<u>GIS Fund</u>	<u>Juvenile Reporting Fund</u>	<u>County Clerk Automation Fund</u>	<u>State's Attorney Forfeiture Fund</u>
REVENUES				
Taxes - general property taxes	\$ -	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-	-
Intergovernmental	-	-	-	-
Loan repayment	-	-	-	-
Charges for services	241,779	-	15,721	-
Fines and forfeitures	-	-	-	23,042
Interest	984	-	165	1,036
Miscellaneous	-	-	-	-
	<u>242,763</u>	<u>-</u>	<u>15,886</u>	<u>24,078</u>
Total revenues				
EXPENDITURES				
Current:				
Judicial	-	-	-	-
Public safety and corrections	-	-	-	19,387
Community development	-	-	-	-
Highways	-	-	-	-
Health and welfare	-	-	-	-
General governmental services	179,644	-	20,758	-
Retirement	-	-	-	-
Capital outlay	7,147	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fees	-	-	-	-
	<u>186,791</u>	<u>-</u>	<u>20,758</u>	<u>19,387</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>55,972</u>	<u>-</u>	<u>(4,872)</u>	<u>4,691</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances	55,972	-	(4,872)	4,691
FUND BALANCE (DEFICIT)				
Beginning of year	<u>354,411</u>	<u>65,116</u>	<u>50,844</u>	<u>293,913</u>
End of year	<u>\$ 410,383</u>	<u>\$ 65,116</u>	<u>\$ 45,972</u>	<u>\$ 298,604</u>

Special Revenue

Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Indemnity Fund	Sheriff's Commissary Fund	Debt Service Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,703,473
-	-	-	-	-	280,287	770,457
-	-	-	-	-	-	3,030,104
-	-	-	-	-	-	169,867
37,915	20,395	11,389	-	114,748	-	2,496,962
-	-	-	28,800	-	-	67,142
492	202	4	2,030	-	42	55,516
-	-	-	-	-	-	90,026
<u>38,407</u>	<u>20,597</u>	<u>11,393</u>	<u>30,830</u>	<u>114,748</u>	<u>280,329</u>	<u>9,383,547</u>
7,330	-	-	-	-	-	546,566
-	-	-	-	137,714	-	226,770
-	-	-	-	-	-	185,000
-	-	-	-	-	-	1,930,484
-	-	-	-	-	-	2,449,382
-	6,005	-	232	-	-	320,915
-	-	-	-	-	-	1,380,297
-	-	-	-	-	-	1,570,348
-	-	-	-	-	250,000	250,000
-	-	-	-	-	30,787	30,787
<u>7,330</u>	<u>6,005</u>	<u>-</u>	<u>232</u>	<u>137,714</u>	<u>280,787</u>	<u>8,890,549</u>
<u>31,077</u>	<u>14,592</u>	<u>11,393</u>	<u>30,598</u>	<u>(22,966)</u>	<u>(458)</u>	<u>492,998</u>
-	49,615	-	-	-	-	203,310
-	-	-	(25,083)	-	-	(104,585)
-	49,615	-	(25,083)	-	-	98,725
31,077	64,207	11,393	5,515	(22,966)	(458)	591,723
<u>127,270</u>	<u>-</u>	<u>-</u>	<u>750,614</u>	<u>47,332</u>	<u>6,131</u>	<u>11,607,436</u>
<u>\$ 158,347</u>	<u>\$ 64,207</u>	<u>\$ 11,393</u>	<u>\$ 756,129</u>	<u>\$ 24,366</u>	<u>\$ 5,673</u>	<u>\$ 12,199,159</u>

TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2013
With Comparative Totals for November 30, 2012

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2013</u>	<u>2012</u>
ASSETS				
Cash and cash equivalents	\$ 14,062,736	\$ 234,174	\$ 14,296,910	\$ 6,573,162
Investments	3,341,246	217,930	3,559,176	4,527,954
Revenue stamps, at cost	19,459	-	19,459	44,624
Receivables:				
Property taxes	4,232,661	-	4,232,661	3,566,200
State of Illinois:				
Sales tax	2,858,736	-	2,858,736	2,738,102
Income tax	526,175	-	526,175	641,204
Personal property replacement tax	69,025	-	69,025	69,738
Use taxes	75,149	-	75,149	66,911
Miscellaneous	172,233	-	172,233	856,461
Reimbursements	399,216	-	399,216	383,827
	<u>4,100,534</u>	<u>-</u>	<u>4,100,534</u>	<u>4,756,243</u>
Prepaid expenses	-	-	-	11,995
Accrued interest receivable	44,647	-	44,647	44,647
Due from other funds	29,839	-	29,839	4,396,019
Due from (to) other general fund accounts	<u>1,347</u>	<u>(1,347)</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 25,832,469</u>	<u>\$ 450,757</u>	<u>\$ 26,283,226</u>	<u>\$ 23,920,844</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,222,766	\$ -	\$ 1,222,766	\$ 883,104
Accrued payroll and related costs	696,419	-	696,419	545,326
Due to other funds	186,570	-	186,570	329,570
Due to others - deferred prosecution	15,940	-	15,940	35,772
Unearned revenue - property taxes	4,232,661	-	4,232,661	3,566,200
Unearned revenue - other	22,654	-	22,654	22,654
Total liabilities	<u>6,377,010</u>	<u>-</u>	<u>6,377,010</u>	<u>5,382,626</u>
FUND BALANCE				
Nonspendable:				
Inventory	19,459	-	19,459	44,624
Prepays	-	-	-	11,995
Committed to:				
Public safety and corrections	368,886	-	368,886	341,163
Assigned to:				
Judicial	562,791	-	562,791	553,437
Public safety and corrections	17,957	-	17,957	26,615
Working cash	-	450,757	450,757	450,757
Unassigned	18,486,366	-	18,486,366	17,109,627
Total fund balance	<u>19,455,459</u>	<u>450,757</u>	<u>19,906,216</u>	<u>18,538,218</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,832,469</u>	<u>\$ 450,757</u>	<u>\$ 26,283,226</u>	<u>\$ 23,920,844</u>

TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2013
With Comparative Totals for Year Ended November 30, 2012

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2013</u>	<u>2012</u>
REVENUES				
General property taxes	\$ 3,555,552	\$ -	\$ 3,555,552	\$ 3,793,132
Sales tax/retailers' occupation tax	9,516,026	-	9,516,026	9,389,844
Intergovernmental	4,765,640	-	4,765,640	4,877,935
Licenses and permits	680,876	-	680,876	751,658
Charges for services	4,409,251	-	4,409,251	4,548,146
Fines and forfeitures	815,124	-	815,124	767,884
Interest	127,928	1,347	129,275	72,840
Miscellaneous revenue	633,302	-	633,302	493,005
Total revenues	<u>24,503,699</u>	<u>1,347</u>	<u>24,505,046</u>	<u>24,694,444</u>
EXPENDITURES				
Current:				
Judicial	6,572,314	-	6,572,314	6,331,300
Public safety and corrections	8,889,119	-	8,889,119	8,485,684
Community development	180,977	-	180,977	173,320
Education	215,668	-	215,668	149,704
General governmental services	6,536,231	-	6,536,231	6,480,885
Capital outlay	786,518	-	786,518	786,085
Debt service:				
Principal	30,995	-	30,995	29,781
Interest	1,422	-	1,422	2,635
Total expenditures	<u>23,213,244</u>	<u>-</u>	<u>23,213,244</u>	<u>22,439,394</u>
Excess of revenues over expenditures	<u>1,290,455</u>	<u>1,347</u>	<u>1,291,802</u>	<u>2,255,050</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	279,506	-	279,506	42,821
Transfers out	(203,310)	-	(203,310)	(19,799)
Transfers from (to) other subfunds	1,347	(1,347)	-	-
Total other financing sources (uses)	<u>77,543</u>	<u>(1,347)</u>	<u>76,196</u>	<u>23,022</u>
CHANGE IN FUND BALANCES	1,367,998	-	1,367,998	2,278,072
FUND BALANCE				
Beginning of year	<u>18,087,461</u>	<u>450,757</u>	<u>18,538,218</u>	<u>16,260,146</u>
End of year	<u>\$ 19,455,459</u>	<u>\$ 450,757</u>	<u>\$ 19,906,216</u>	<u>\$ 18,538,218</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES				
Taxes:				
General property taxes	\$ 3,602,222	\$ 3,602,222	\$ 3,555,552	\$ 3,793,132
Sales tax	3,519,000	3,519,000	3,957,286	3,879,243
Retailers' occupation tax	540,000	540,000	522,679	557,246
Public safety sales tax	4,785,000	4,785,000	5,036,061	4,953,355
	<u>12,446,222</u>	<u>12,446,222</u>	<u>13,071,578</u>	<u>13,182,976</u>
Intergovernmental revenues:				
Illinois State income tax	2,173,500	2,173,500	2,437,747	2,248,087
Personal property replacement tax	565,649	565,649	723,715	652,825
Inheritance tax	-	-	-	323,971
Local use tax	370,000	370,000	430,867	395,209
Video gaming tax	-	-	33,435	-
Salary reimbursements:				
State's Attorney	156,515	156,515	151,877	159,156
Drug attorney	40,000	40,000	38,033	41,067
Director of court services	374,675	374,675	390,185	442,116
Probation officers	166,000	166,000	178,719	210,600
Supervisor of assessments	36,538	36,538	36,158	21,775
Public Defender	99,125	99,125	96,238	96,238
Regional office of education alternative school	136,775	136,775	118,772	77,813
Expenditure reimbursements:				
Administrative adjudication	-	-	7,054	2,315
Aid to dependent children	12,000	12,000	-	-
Juvenile placement reimbursement	7,000	7,000	7,003	6,684
Illinois Emergency Services and Disaster Agency	52,000	52,000	58,114	80,366
Election polling place, judges, and miscellaneous reimbursements	46,880	46,880	37,983	26,545
Governmental grants:				
TCRC kitchen grant	-	-	11,140	12,552
HAVA grant	80,000	80,000	8,600	80,616
	<u>4,316,657</u>	<u>4,316,657</u>	<u>4,765,640</u>	<u>4,877,935</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
REVENUES (CONTINUED)				
Licenses and permits:				
Liquor licenses	\$ 18,300	\$ 18,300	\$ 19,175	\$ 18,675
Building and zoning permits	95,400	95,400	111,507	106,699
Marriage licenses	23,100	23,100	24,202	25,950
Cremation/autopsy fees	4,100	4,100	6,360	25,850
Host fees	600,000	600,000	519,632	574,484
	740,900	740,900	680,876	751,658
Charges for services:				
County recorder:				
Sale of revenue stamps	250,000	250,000	230,006	209,549
Recording fees	375,200	375,200	393,761	407,648
Certified copies and federal liens	2,100	2,100	1,620	1,780
Circuit Clerk:				
Case costs and fees	1,486,800	1,486,800	1,342,894	1,430,785
Court systems	120,000	120,000	115,637	122,487
Miscellaneous	83,000	83,000	138,668	109,963
County Clerk:				
Certificates, recording, and copy fees	172,450	172,450	161,148	185,145
County Sheriff:				
Case fees	75,000	75,000	76,513	85,846
Protection fund	300,000	300,000	327,579	333,049
Imprisonment fee	32,000	32,000	27,723	33,128
Bond fees	75,000	75,000	60,838	70,398
Jail rental	850,000	850,000	856,870	857,200
Other	355,400	355,400	192,816	227,077
County Treasurer:				
Interest, penalties, and costs	330,000	330,000	350,250	338,489
Deferred prosecution	32,000	32,000	60,456	43,346
Court services	15,500	15,500	12,886	14,193
Legal services	62,000	62,000	59,586	78,063
	4,616,450	4,616,450	4,409,251	4,548,146
Fines and forfeitures	798,000	798,000	815,124	767,884
Interest	122,500	122,500	127,928	71,885

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
REVENUES (CONTINUED)				
Miscellaneous:				
County farm	\$ 30,000	\$ 30,000	\$ 53,707	\$ 72,316
Franchise fees	180,000	180,000	194,697	185,937
Rent	93,000	93,000	91,340	95,665
Copy fees	87,000	87,000	89,504	88,623
Other	14,800	14,800	204,054	50,464
	404,800	404,800	633,302	493,005
 Total revenues	 23,445,529	 23,445,529	 24,503,699	 24,693,489
 EXPENDITURES				
General Governmental Services -				
County Board:				
Board chairman	23,772	23,772	23,773	21,000
Liquor commissioner	2,264	2,264	2,264	2,000
Director of administrative services	140,627	140,627	127,623	77,573
Clerk hire	60,736	51,666	29,345	58,585
Overtime	2,500	2,500	380	104
Board members - committee work	44,280	44,280	34,200	44,148
Board members - board meetings	50,400	50,400	50,240	51,040
Office supplies	1,000	1,000	946	709
Dues and subscriptions	17,200	17,200	12,838	9,805
Strategic planning	4,000	4,000	364	4,575
Consulting fees	500	55,570	43,606	8,943
Mileage	15,000	15,000	16,268	17,268
Board chairman travel	7,450	7,450	7,399	7,907
Administrator travel	5,400	8,200	6,711	4,783
Publication of legal notices	300	300	307	195
Recruitment	4,000	3,450	495	15,692
Equipment maintenance	150	150	-	-
Miscellaneous equipment	200	200	-	-
	379,779	428,029	356,759	324,327

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Circuit Clerk:				
Clerk hire	\$ 758,538	\$ 758,538	\$ 748,694	\$ 730,734
County Officer	74,303	74,303	74,303	72,831
Office supplies	1,500	1,300	966	1,447
Books and records	1,000	1,200	1,281	843
Dues and subscriptions	470	470	505	470
Mileage	300	300	268	162
Equipment maintenance	100	100	-	-
Special audit	4,750	4,750	4,750	9,800
Miscellaneous equipment	1,000	1,000	-	440
	<u>841,961</u>	<u>841,961</u>	<u>830,767</u>	<u>816,727</u>
Judicial - Public Defender:				
Public Defender - salary	149,857	149,857	149,858	149,861
Assistant public defenders - salaries	674,765	674,765	652,118	589,683
Clerk hire	6,000	6,000	-	-
Office supplies	1,200	1,200	312	44
Dues and subscriptions	1,200	1,200	1,162	1,152
Books and records	1,600	1,600	241	1,628
Investigator services	4,000	4,000	825	-
Mileage	500	500	150	-
Education and training	2,500	2,500	1,585	1,424
Assistant public defender - office	28,400	28,400	26,006	27,200
	<u>870,022</u>	<u>870,022</u>	<u>832,257</u>	<u>770,992</u>
Judicial - State's Attorney:				
State's Attorney - salary	166,508	166,508	166,508	166,512
Assistant State's Attorneys - salaries	1,090,694	1,090,694	1,048,500	990,427
Investigators	140,602	140,602	88,482	78,884
Victim Witness Coordinator	189,988	189,988	188,559	148,294
Legal secretaries	59,884	59,884	58,683	54,078
Clerical	139,999	139,999	130,101	156,465
Part-time help	25,925	25,925	12,814	17,112
Overtime	4,250	4,250	54	-
Office supplies	4,200	4,200	1,330	2,325
Books and records	16,000	16,000	15,361	14,448

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney (Continued):				
Dues and insurance	\$ 7,900	\$ 7,900	\$ 4,301	\$ 6,638
Contractual services	4,000	4,000	2,647	2,519
Leads/Secretary of State	2,500	2,500	1,500	2,152
State Appellate Prosecutor service	100,000	100,000	83,194	56,318
Court reporter fees	16,000	16,000	13,616	14,740
Witness fees	12,000	12,000	1,259	1,982
Mileage	1,000	1,000	-	-
Extradition	6,000	6,000	1,104	2,658
Publication of legal notices	6,000	6,000	2,321	4,167
Vehicle maintenance	1,500	1,500	310	265
Office equipment maintenance	2,100	2,100	-	-
Travel	1,000	1,000	-	12
Miscellaneous equipment	4,400	4,400	2,765	1,973
	<u>2,002,450</u>	<u>2,002,450</u>	<u>1,823,409</u>	<u>1,721,969</u>
Judicial - Jury Commission:				
Chief clerk	59,770	59,770	59,313	59,754
Jury commissioners	3,900	3,900	3,825	2,790
Part-time help	21,456	21,456	16,539	18,815
Jurors' fees	75,000	73,800	43,570	49,527
Office supplies	5,000	6,200	5,804	6,802
Books and records	200	200	-	-
Mileage	77,000	77,000	58,080	62,280
Jurors' parking	3,500	3,500	1,152	1,584
Office equipment maintenance	700	700	648	648
Equipment	800	800	-	-
	<u>247,326</u>	<u>247,326</u>	<u>188,931</u>	<u>202,200</u>
General Governmental Services -				
County Audit:				
External audit fee	96,200	96,200	96,200	56,100
Budget preparation	1,200	1,200	-	-
Single audit	2,000	2,000	1,405	670
Consultant	3,500	3,500	1,700	25,000
Risk assessment	-	-	-	14,300
	<u>102,900</u>	<u>102,900</u>	<u>99,305</u>	<u>96,070</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012 Actual
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Auditor:				
Auditor - salary	\$ 68,477	\$ 68,477	\$ 68,478	\$ 67,119
Clerk hire	53,518	53,518	53,518	51,827
Overtime help	425	425	172	94
Dues and subscriptions	650	650	514	400
Mileage	50	50	14	32
Equipment	200	200	-	-
	<u>123,320</u>	<u>123,320</u>	<u>122,696</u>	<u>119,472</u>
General Governmental Services -				
County Clerk:				
Department head - salary	66,277	66,277	65,566	64,971
Elections supervisor	116,378	116,378	115,465	108,593
Clerk hire	208,122	208,122	205,628	194,277
Part-time help	5,000	5,000	2,173	3,269
Election judges	59,940	59,940	51,630	153,433
Overtime	5,000	5,000	2,751	15,740
Office supplies	1,250	1,250	717	1,117
Books and records	2,000	2,000	1,145	1,327
Election supplies	225,000	225,000	194,396	223,735
Dues and subscriptions	500	500	345	385
Computer service	46,270	46,270	23,135	46,270
Mileage	5,000	5,000	2,888	5,173
Printing	31,000	31,000	25,116	26,786
Elections equipment maintenance	30,000	30,000	17,170	18,611
HAVA grant	80,000	80,000	28,244	57,480
Equipment maintenance	950	950	917	917
Equipment	2,000	2,000	449	1,236
	<u>884,687</u>	<u>884,687</u>	<u>737,735</u>	<u>923,320</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Recorder:				
Department head - salary	\$ -	\$ -	\$ -	\$ 64,281
Exempt Personnel	36,567	36,567	36,604	-
Clerk hire	109,209	109,209	103,068	93,557
Part-time help	-	-	-	10,950
Office supplies	1,250	1,250	1,064	733
Books and records	-	-	-	4,601
Mileage	500	500	500	533
Print tracking contract	4,200	4,200	2,693	3,975
	<u>151,726</u>	<u>151,726</u>	<u>143,929</u>	<u>178,630</u>
General Governmental Services - County Treasurer and Tax Extension and Collection:				
Department head - salary	66,277	66,277	65,732	64,971
Management/professional	90,418	90,418	88,475	85,065
Clerk hire	110,608	110,608	110,608	84,382
Part-time help	-	-	-	10,225
Overtime	1,890	1,890	685	1,072
Office supplies	1,560	1,710	1,658	1,538
Books and records	450	300	-	-
Dues and subscriptions	700	700	500	500
Mileage	250	250	-	67
Publication of legal notices	5,850	5,850	3,107	4,317
Office equipment and maintenance	5,573	5,573	4,907	5,186
Equipment	832	832	650	650
	<u>284,408</u>	<u>284,408</u>	<u>276,322</u>	<u>257,973</u>
General Governmental Services - Supervisor of Assessments and Assessment Maps:				
Department head	57,852	60,165	60,817	57,837
Deputy assessor	29,061	29,061	26,971	27,708
Chief clerk	68,002	68,002	65,147	61,678
Clerk hire	80,611	80,611	70,186	77,908
Part-time help	40,000	40,000	20,116	20,835
Overtime	500	500	11	11
Office supplies	800	800	691	909
Gasoline	300	300	72	141
Dues and subscriptions	500	500	497	259
Mileage	400	400	-	183
Publication of legal notices	27,500	27,500	19,435	24,987
Vehicle maintenance	100	100	-	-
Equipment	600	600	532	55
	<u>306,226</u>	<u>308,539</u>	<u>264,475</u>	<u>272,511</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Board of Review:				
Board of Review members	\$ 82,365	\$ 82,365	\$ 82,681	\$ 82,665
Office supplies	750	750	512	726
Dues and subscriptions	510	510	510	503
Appraisals	-	-	-	35,000
Mileage	450	450	-	265
Publications	250	250	-	84
Miscellaneous equipment	400	400	60	323
	84,725	84,725	83,763	119,566
Community Development - Zoning:				
Department head	56,514	58,773	58,251	56,499
Clerk hire	54,370	54,370	54,370	52,972
Overtime	200	200	-	-
Field inspector	28,063	28,063	28,764	27,000
Office supplies	500	360	353	798
Computer supplies	300	300	63	191
Books and records	1,400	1,400	1,368	150
Gasoline	1,200	1,200	1,193	1,192
Dues and subscriptions	900	900	774	961
Tri-County Regional Planning Committee	10,050	10,050	10,050	10,050
Appeal board	9,500	8,700	8,715	8,248
Mileage	1,000	1,000	948	785
Publication of legal notices	4,000	4,205	4,205	3,522
Vehicle maintenance	150	535	535	46
NPDES	1,000	1,000	1,000	1,000
Building code inspections	6,000	6,800	7,188	6,256
Addressing services	3,200	3,200	3,200	3,200
Deposit reimbursement	450	-	-	450
	178,797	181,056	180,977	173,320

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012 Actual
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Building Administration:				
Department head - salary	\$ 55,713	\$ 55,713	\$ 55,633	\$ 52,424
Maintenance personnel	28,889	31,427	31,185	27,710
Part-time help	42,406	45,906	44,773	45,732
Overtime	2,266	2,266	-	1,335
Clothing	1,300	1,300	941	886
Repair/maintenance supplies	18,500	18,500	15,289	17,714
Property taxes	22,200	22,200	21,167	11,911
Janitorial service	103,000	103,000	107,697	101,691
Architect consultant fees	10,000	3,962	2,356	6,001
Other consultant fees	2,000	2,000	650	1,693
Telephone	127,000	127,000	124,383	113,566
Phone repair	1,000	1,000	-	-
Cellular and pager service	49,000	56,000	57,555	50,654
Mileage	500	500	244	338
Parking lot	7,000	7,000	5,044	808
Publication of legal notices	2,000	2,000	1,712	2,196
Fuel	1,000	1,000	978	2,098
Electricity and gas	175,000	168,000	150,174	169,314
Water	13,000	13,000	13,597	11,180
Pest control	4,200	4,200	2,220	2,606
Garbage collection	5,000	5,000	5,017	5,097
Building maintenance	72,000	72,000	60,065	81,320
Equipment maintenance	32,000	32,000	25,210	32,961
Elevator maintenance	10,000	10,000	6,492	6,497
Grounds maintenance	2,500	2,500	2,180	3,325
Fire extinguisher maintenance	3,000	3,000	2,949	3,748
TCRC Lease	28,000	28,000	-	-
New equipment	25,000	25,000	15,570	22,904
Capital projects	328,000	731,012	729,790	543,907
Building construction	195,000	195,000	178,829	174,224
Security/technology	20,000	20,000	16,059	-
Miscellaneous equipment	37,000	37,000	35,893	36,605
	<u>1,423,474</u>	<u>1,826,486</u>	<u>1,713,652</u>	<u>1,530,445</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
EXPENDITURES (CONTINUED)	Original Budget	Amended Budget	Actual	Actual
Public Safety and Corrections -				
Justice Center:				
Maintenance personnel	\$ 56,362	\$ 56,362	\$ 56,401	\$ 49,617
Part time	12,887	12,887	11,526	11,025
Overtime	6,055	6,055	3,285	4,401
Medical supplies	-	-	-	102
Clothing	1,500	1,500	1,184	1,669
Repair/maintenance supplies	60,000	60,000	58,655	59,220
Janitorial service	49,200	49,200	49,200	49,200
Consultant	8,000	8,000	8,000	-
Parking lot	7,500	7,500	3,440	550
Electricity and gas	240,000	240,000	221,924	235,208
Fuel	2,500	2,500	1,949	5,405
Water	25,000	25,000	24,138	29,796
Pest control	1,440	1,440	1,440	1,440
Garbage collection	6,500	6,500	6,162	6,396
Building maintenance	67,000	67,000	63,798	67,142
Equipment maintenance	55,000	55,000	46,658	61,485
Elevator maintenance	6,000	6,000	3,859	5,238
Grounds maintenance	3,200	3,200	2,009	1,952
Fire extinguisher maintenance	2,500	2,500	2,175	2,593
Security/technology	20,000	20,000	18,806	-
Building construction and remodeling	32,500	32,500	26,390	23,064
	663,144	663,144	610,999	615,503
Public Safety and Corrections -				
County Sheriff:				
Department head - salary	89,556	89,556	89,557	87,803
Deputies	254,106	254,106	245,982	240,564
Jail superintendent	77,909	80,409	81,319	75,449
Jail command officers	352,468	392,468	401,014	-
Chief clerk	53,213	53,213	53,213	50,081
Clerk hire	330,881	330,881	336,619	318,024
Control room technician	150,230	160,230	155,190	150,935
Database Manager	51,915	51,915	51,915	-
Overtime	460,600	504,100	507,648	524,252
Part-time help	135,200	135,200	127,913	117,633
Deputy hire	1,992,951	1,992,951	1,978,428	1,989,715
Jailers	1,883,842	1,787,842	1,766,964	2,033,118
Clerical holiday pay	17,500	17,500	13,812	13,079
Control room holiday pay	17,500	17,500	14,118	14,689
Deputies holiday pay	150,343	150,343	129,155	112,564
Jailers holiday pay	128,520	128,520	122,575	108,759

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012 Actual
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections - County Sheriff (Continued):				
Deputies educational allowance	\$ 500	\$ 500	\$ -	\$ -
Physical fitness	36,000	36,000	29,200	27,200
Office supplies	22,680	22,680	21,432	23,545
Field supplies	22,780	22,780	23,789	20,438
Books and records	3,045	3,045	1,939	2,235
Food for prisoners	285,000	285,000	275,065	291,470
Medical and nursing supplies	45,000	53,000	55,411	49,595
Crime prevention	4,700	4,700	4,616	4,519
Gasoline	180,000	174,000	175,012	166,922
Uniform equipment and weapons	133,900	131,900	122,977	110,363
Dues and subscriptions	3,650	3,650	3,581	3,362
K-9 expenses	2,800	2,800	2,739	2,992
Process servers	49,000	45,500	35,065	35,007
Health professionals	351,488	351,488	309,004	316,757
Communication Center	430,048	433,548	433,530	414,078
Automobile maintenance	76,125	76,125	64,003	56,763
Radio maintenance	28,000	33,000	32,823	28,897
Sheriff Merit Board	15,225	10,225	10,428	15,095
Special service	-	-	33	744
MEG unit	10,882	10,882	10,882	10,882
Drug enforcement	-	-	35,091	11,974
Automobile purchase	189,000	189,000	187,417	171,500
Miscellaneous equipment	12,500	12,500	12,132	12,029
	<u>8,049,057</u>	<u>8,049,057</u>	<u>7,921,591</u>	<u>7,613,032</u>
Public Safety and Corrections - Emergency Services:				
Department head	61,277	63,728	61,766	61,277
Disaster recovery regular hours	-	-	58,686	-
Response Coordinator/P.T.	20,406	20,406	18,563	17,732
Overtime	-	-	49,855	-
Office supplies	500	500	458	577
Volunteer awards and recognition	375	375	350	299
Gasoline	1,300	1,300	1,383	1,460
Uniforms	600	600	428	778
Telephone	-	-	-	-
Communication/Direct TV	1,100	1,100	311	984
Mileage	1,300	2,200	2,055	1,334

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency call	\$ 5,000	\$ 4,100	\$ 2,759	\$ 1,614
Utilities	8,500	8,500	7,341	7,020
Equipment maintenance	4,200	4,200	3,613	5,550
Public awareness campaign	500	500	197	5,421
HMEP LEPC grant	12,900	12,900	8,968	4,733
New equipment	3,500	3,500	1,413	3,791
EOC Technology grant	-	-	-	20,570
Disaster recovery	-	-	16,613	-
Miscellaneous equipment	3,500	3,500	1,634	2,696
	124,958	127,409	236,393	135,836
 Judicial - Court Security:				
Salaries	433,765	433,765	408,250	429,530
Contractual services	40,600	40,600	24,647	41,354
New equipment	5,225	5,225	3,390	5,001
	479,590	479,590	436,287	475,885
 Judicial - Court Services Probation				
Upgrade:				
Office supplies	2,500	2,500	962	1,325
Books and records	1,000	1,000	648	936
Gas/oil	12,180	15,180	13,280	16,192
Dues and subscriptions	1,000	1,000	309	355
Contractual services	106,000	103,000	72,308	57,320
Work release/electronic monitoring	50,000	43,000	29,284	28,345
Medical services	35,525	38,525	36,085	44,510
T/PCC	7,613	11,613	10,511	10,115
Meals/miles	1,000	1,000	387	262
Vehicle maintenance	11,000	11,000	5,450	2,592
Office equipment maintenance	2,030	2,030	215	509
Training	15,834	15,834	12,930	12,835
Center for Prevention and Abuse	27,000	27,000	27,000	27,000
Computer equipment	29,120	29,120	28,614	31,698
Vehicle acquisition	-	-	-	37,653
Officer safety equipment	4,160	4,160	3,918	8,525
Miscellaneous equipment	4,000	4,000	3,154	3,788
	309,962	309,962	245,055	283,960

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Judicial - Court Services and Juvenile Detention:				
Director - salary	\$ 104,019	\$ 108,595	\$ 107,063	\$ 104,384
Chief probation officer	263,139	263,139	269,075	248,327
Officers merit	2,500	2,500	2,500	-
Probation officers	839,391	839,391	831,701	839,931
Pretrial officers	126,296	126,296	126,343	127,239
Stipends	7,000	7,000	7,000	9,500
On call wages	35,000	35,000	36,921	37,193
Clerk hire	151,184	151,184	145,315	137,163
Part time	15,450	450	-	9,528
Overtime	2,626	2,626	1,529	448
Detention	140,000	155,000	168,511	112,770
Drug court expenses	40,000	46,000	48,681	-
Private homes and institutions	235,000	229,000	218,371	213,060
	<u>1,961,605</u>	<u>1,966,181</u>	<u>1,963,010</u>	<u>1,839,543</u>
Judicial - Courts:				
Court secretaries	36,567	36,567	35,938	34,937
Guardian Ad Litem	46,950	46,950	46,950	45,032
Part-time help	9,500	9,500	9,500	9,206
Office supplies	2,000	2,000	1,226	1,287
Jurors' food and lodging	1,500	2,500	1,697	1,927
Judge's salaries	4,000	4,000	3,892	3,807
Attorney's fees	55,000	52,500	39,061	34,779
Court reporting fees	7,000	8,500	9,059	6,026
Witness fees	8,500	8,500	4,920	4,361
Testing fees	36,500	36,500	24,602	24,468
Indigent publications	500	500	-	204
Office equipment maintenance	1,600	1,600	874	650
Juror's lodging	100	100	-	-
Miscellaneous equipment	2,000	2,000	1,603	1,664
	<u>211,717</u>	<u>211,717</u>	<u>179,322</u>	<u>168,348</u>
Judicial - Legal Services:				
Pre-trial assessment officer	43,166	43,166	43,167	41,432
Clerical	47,219	47,219	38,601	45,643
Overtime	500	500	12	-
Office supplies	800	800	745	693
Books and records	200	200	-	-
Mileage	50	50	12	20
Office equipment maintenance	500	500	-	-
New equipment	600	600	398	592
	<u>93,035</u>	<u>93,035</u>	<u>82,935</u>	<u>88,380</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Coroner:				
Coroner - salary	\$ 65,580	\$ 65,580	\$ 65,580	\$ 56,702
Clerk hire	25,972	25,972	25,972	24,857
Deputy Coroner	42,757	42,757	41,813	35,162
Part-time clerical	1,000	1,000	896	949
Part-time Deputy Coroner expense	56,100	59,100	56,950	54,840
Clerical overtime	500	500	93	484
Inquest transcription	3,000	900	225	1,450
Jurors	1,050	150	60	320
Office supplies	600	700	624	1,124
Investigation supplies	1,500	850	450	738
Books and records	500	-	-	-
Gasoline	2,000	3,050	3,066	1,761
Dues and subscriptions	600	600	445	545
Pathologist and laboratory	89,000	81,000	71,660	85,391
Morgue use	18,000	18,000	18,445	22,360
Mileage	2,000	2,950	2,913	2,023
Body removal	10,000	18,000	18,650	7,810
Indigent burial	2,000	1,300	470	250
Vehicle maintenance	1,500	1,750	1,486	359
Office equipment maintenance	500	-	-	352
Grant equipment	2,500	2,500	4,158	2,330
	326,659	326,659	313,956	299,807
Education - County Superintendent of				
Education Service Region:				
Clerk hire	83,597	83,597	74,851	72,594
Part-time clerk	18,540	18,540	12,553	11,251
Alternative school staff	104,144	104,144	94,107	49,286
IMRF	17,644	17,644	12,483	6,179
Social Security	7,967	7,967	7,104	3,745
Worker's compensation	228	228	-	-
Medical insurance	6,792	6,792	7,156	-
Office supplies	1,573	1,375	1,302	671
Dues and subscriptions	2,746	2,944	2,944	2,906
Mileage	3,050	3,050	3,019	3,072
Office equipment maintenance	183	183	-	-
Miscellaneous equipment	164	164	149	-
	246,628	246,628	215,668	149,704

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Farm Operations:				
Field repairs	\$ 3,000	\$ 3,080	\$ 3,079	\$ -
Fertilizer and chemicals	14,400	14,240	13,238	13,761
Seed	7,150	7,230	7,156	6,740
Insurance	600	600	486	547
	25,150	25,150	23,959	21,048
General Governmental Services -				
General County:				
Systems administrator	43,825	50,649	48,820	90,700
I.T. manager	60,000	60,000	13,719	2,961
Human resources manager	64,665	64,665	60,991	9,892
Overtime	2,000	2,000	1,475	5,298
Employees' group insurance	2,148,593	2,148,593	2,355,991	2,229,949
Office supplies	23,735	23,735	22,796	23,511
Service recognition awards	3,000	3,550	3,454	2,935
Computer supplies	17,000	17,000	15,913	16,726
Copy machine supplies	25,000	15,000	14,961	22,856
Computer contract	84,976	109,976	109,498	171,471
Computer maintenance	44,000	56,000	43,319	30,632
Administrative adjudication services	6,000	6,000	6,033	8,500
Tax notice handling	5,000	5,000	3,659	3,576
Postage	150,000	150,000	165,386	150,279
Copy machine maintenance	58,000	68,000	36,690	28,762
Legislative program	15,000	12,200	7,724	7,500
Education and training	120,851	120,851	82,705	79,542
Computer training	6,500	6,500	3,871	6,223
Pekin landfill	300,000	221,988	2,545	-
Youth Services Board	15,000	15,000	15,000	15,000
Tri-County Regional Planning				
Commission	16,000	16,000	16,000	16,000
Tazewell County Soil and Water				
Conservation	7,500	7,500	7,500	7,500
Heart of Illinois Port District	30,000	30,000	-	-
Labor relations	5,000	5,000	-	3,501
Comprehensive Econ Dec (CEDs)	23,009	23,009	23,009	-
Economic Development Council	58,227	58,227	18,000	-
Center for Prevention of Abuse	31,000	31,000	31,000	31,000

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			<u>2012</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
General Governmental Services -				
General County (Continued):				
Bridge lighting pledge	\$ 250	\$ 250	\$ 250	\$ 250
Heartland Community Health Clinic	5,000	5,000	5,000	5,000
Heartland water resources	4,000	4,000	4,000	4,000
Technology upgrades	164,700	127,700	90,781	80,717
Software/licenses	98,150	98,150	57,133	48,821
Hazmat equipment	5,500	5,500	5,500	2,999
Law enforcement technology	26,752	26,752	23,952	102,309
Adjustments	294,315	275,892	-	-
Contingent and miscellaneous	1,201,294	830,294	-	-
	<u>5,163,842</u>	<u>4,700,981</u>	<u>3,296,675</u>	<u>3,208,410</u>
Debt service:				
Principal	-	-	30,995	29,781
Interest	-	-	1,422	2,635
	<u>-</u>	<u>-</u>	<u>32,417</u>	<u>32,416</u>
Total expenditures	<u>25,537,148</u>	<u>25,537,148</u>	<u>23,213,244</u>	<u>22,439,394</u>
Excess (deficiency) of revenues over expenditures	<u>(2,091,619)</u>	<u>(2,091,619)</u>	<u>1,290,455</u>	<u>2,254,095</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	280,853	43,776
Transfers out	-	-	(203,310)	(19,799)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>77,543</u>	<u>23,977</u>
Net change in fund balance	<u>\$ (2,091,619)</u>	<u>\$ (2,091,619)</u>	1,367,998	2,278,072
FUND BALANCE				
Beginning of year			<u>18,087,461</u>	<u>15,809,389</u>
End of year			<u>\$ 19,455,459</u>	<u>\$ 18,087,461</u>

TAZEWELL COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 1,908,978	\$ 1,908,978	\$ 1,885,043	\$ 1,598,449
Taxes - public safety sales tax	975,000	975,000	1,205,018	1,132,195
Intergovernmental revenue - replacement taxes	<u>163,048</u>	<u>163,048</u>	<u>147,005</u>	<u>112,605</u>
Total revenues	3,047,026	3,047,026	3,237,066	2,843,249
EXPENDITURES				
Retirement - Illinois Municipal Retirement Fund	<u>3,097,802</u>	<u>3,097,802</u>	<u>2,670,769</u>	<u>2,721,596</u>
Net change in fund balance	<u>\$ (50,776)</u>	<u>\$ (50,776)</u>	566,297	121,653
FUND BALANCE				
Beginning of year			<u>1,112,197</u>	<u>990,544</u>
End of year			<u>\$ 1,678,494</u>	<u>\$ 1,112,197</u>

TAZEWELL COUNTY, ILLINOIS

County Highway Fund

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

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
REVENUES				
Taxes - general property taxes	\$ 1,627,002	\$ 1,627,002	\$ 1,606,623	\$ 1,543,484
Intergovernmental revenue - replacement taxes	170,669	170,669	192,371	173,528
Charges for services - highway maintenance fees and construction reimbursement	79,550	79,550	173,362	96,557
Interest	4,000	4,000	4,545	7,067
Miscellaneous	23,000	23,000	25,316	22,094
Total revenues	<u>1,904,221</u>	<u>1,904,221</u>	<u>2,002,217</u>	<u>1,842,730</u>
EXPENDITURES				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	91,653	91,653	91,653	87,708
Engineers	188,789	188,789	184,441	176,864
Maintenance foreman	63,469	63,469	61,349	63,453
Maintenance personnel	549,952	549,952	543,282	535,872
Clerk hire	35,336	35,336	35,335	32,641
Surveyor stipend	3,500	3,500	3,500	3,500
Temporary personnel	20,500	20,500	15,511	13,787
Overtime premium	90,500	90,500	86,483	46,709
Medical insurance	202,923	202,923	159,396	156,476
Office supplies	5,000	5,000	3,096	5,464
Clothing allowance	7,700	7,700	7,650	15,300
Engineering supplies	10,000	10,000	7,187	9,706
Field engineer expense	10,000	10,000	9,812	7,618
Dues and subscriptions	2,300	3,100	2,821	1,812
Gasoline	110,000	110,000	104,033	91,328
Engineering consultant	75,000	73,300	-	-
Publication of legal notices	400	400	86	220
Maintenance of roads - materials	30,000	30,000	19,946	23,583
Highway maintenance	5,000	6,700	6,390	6,164
Mackinaw storage rehab	20,000	20,000	-	-
Conference and seminars	3,500	3,500	1,878	3,348
Tech equipment	5,000	5,000	-	4,002
Training	2,500	1,700	185	838
Maintenance of buildings	68,000	68,000	59,489	51,614
Maintenance of machinery and equipment	80,000	80,000	77,924	111,050
New equipment	190,000	190,000	183,641	189,724
DCEO grant	20,000	20,000	-	-
Road improvement	68,000	68,000	52,716	64,950
Contingency	99,211	99,211	-	-
	<u>2,058,233</u>	<u>2,058,233</u>	<u>1,717,804</u>	<u>1,703,731</u>
Debt service:				
Principal	21,000	21,000	20,783	20,125
Interest	4,200	4,200	4,120	4,773
	<u>25,200</u>	<u>25,200</u>	<u>24,903</u>	<u>24,898</u>
Total expenditures	<u>2,083,433</u>	<u>2,083,433</u>	<u>1,742,707</u>	<u>1,728,629</u>
Excess (deficiency) of revenues over expenditures	(179,212)	(179,212)	259,510	114,101
OTHER FINANCING SOURCES				
Transfers in	<u>80,000</u>	<u>80,000</u>	<u>75,079</u>	<u>83,790</u>
Net change in fund balance	<u>\$ (99,212)</u>	<u>\$ (99,212)</u>	<u>334,589</u>	<u>197,891</u>
FUND BALANCE				
Beginning of year			<u>1,353,785</u>	<u>1,155,894</u>
End of year			<u>\$ 1,688,374</u>	<u>\$ 1,353,785</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, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 2,967,300	\$ 2,967,300	\$ 2,801,210	\$ 2,866,571
Charges for services:				
Reimbursement for services and materials	61,400	61,400	76,296	41,298
Interest	<u>70,000</u>	<u>70,000</u>	<u>37,000</u>	<u>37,940</u>
 Total revenues	 <u>3,098,700</u>	 <u>3,098,700</u>	 <u>2,914,506</u>	 <u>2,945,809</u>
 EXPENDITURES				
Highways:				
Superintendent's salary	122,122	126,993	126,224	123,494
Illinois Municipal Retirement	18,959	18,959	16,852	16,687
Social Security	9,961	9,961	8,767	8,620
Medical insurance	11,461	11,461	12,211	10,712
Engineering	32,500	32,500	30,747	28,601
Mileage	500	500	446	574
Maintenance	<u>3,245,111</u>	<u>3,240,240</u>	<u>2,814,426</u>	<u>3,361,924</u>
 Total expenditures	 <u>3,440,614</u>	 <u>3,440,614</u>	 <u>3,009,673</u>	 <u>3,550,612</u>
 Net change in fund balance	 <u>\$ (341,914)</u>	 <u>\$ (341,914)</u>	 (95,167)	 (604,803)
 FUND BALANCE				
Beginning of year			<u>5,775,527</u>	<u>6,380,330</u>
 End of year			 <u>\$ 5,680,360</u>	 <u>\$ 5,775,527</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, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			<u>2012</u>
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 1,050,000	\$ 1,050,000	\$ 1,188,012	\$ 1,222,322
Interest	5,000	5,000	4,410	5,899
Miscellaneous income	<u>202,622</u>	<u>202,622</u>	<u>-</u>	<u>580</u>
Total revenues	1,257,622	1,257,622	1,192,422	1,228,801
EXPENDITURES				
Highways:				
Contract construction	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,181,165</u>	<u>1,010,218</u>
Excess of revenues over expenditures	7,622	7,622	11,257	218,583
OTHER FINANCING USES				
Transfers out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(75,079)</u>	<u>(83,790)</u>
Net change in fund balance	<u>\$ (72,378)</u>	<u>\$ (72,378)</u>	(63,822)	134,793
FUND BALANCE				
Beginning of year			<u>1,071,395</u>	<u>936,602</u>
End of year			<u>\$ 1,007,573</u>	<u>\$ 1,071,395</u>

TAZEWELL COUNTY, ILLINOIS

County Bridge Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 451,000	\$ 451,000	\$ 445,666	\$ 450,693
Intergovernmental revenue - personal property replacement tax	50,000	50,000	85,753	77,353
Charges for services - fees earned from other governmental units	185,000	185,000	171,453	-
Interest	<u>11,000</u>	<u>11,000</u>	<u>9,283</u>	<u>6,934</u>
Total revenues	<u>697,000</u>	<u>697,000</u>	<u>712,155</u>	<u>534,980</u>
EXPENDITURES				
Highways:				
Engineering	180,000	180,000	196,141	176,489
Bridge construction	<u>870,000</u>	<u>870,000</u>	<u>610,507</u>	<u>491,581</u>
Total expenditures	<u>1,050,000</u>	<u>1,050,000</u>	<u>806,648</u>	<u>668,070</u>
Net change in fund balance	<u>\$ (353,000)</u>	<u>\$ (353,000)</u>	(94,493)	(133,090)
FUND BALANCE				
Beginning of year			<u>2,507,717</u>	<u>2,640,807</u>
End of year			<u>\$ 2,413,224</u>	<u>\$ 2,507,717</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, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 478,950	\$ 478,950	\$ 473,211	\$ 464,549
Intergovernmental revenue:				
Replacement tax	10,000	10,000	16,558	14,936
Reimbursements	1,102,500	1,102,500	685,372	-
Grant income	1,147,013	1,147,013	45,453	195,603
Interest	<u>9,000</u>	<u>9,000</u>	<u>6,972</u>	<u>8,719</u>
Total revenues	<u>2,747,463</u>	<u>2,747,463</u>	<u>1,227,566</u>	<u>683,807</u>
 EXPENDITURES				
Highways:				
Staff engineer	63,035	63,035	63,028	60,437
P.E. license stipend	1,963	1,963	1,963	1,963
Illinois Municipal Retirement	9,464	9,464	8,696	8,450
Social Security	4,972	4,972	5,616	4,702
Medical insurance	11,461	11,461	12,211	10,712
Contract construction and road improvements	1,775,000	1,775,000	897,252	463,938
Wagonseller road grant	786,685	786,685	96,351	389,923
Wagonseller road grant CDAP	325,869	325,869	-	-
Special right of way	<u>10,000</u>	<u>10,000</u>	<u>6,475</u>	<u>9,894</u>
Total expenditures	<u>2,988,449</u>	<u>2,988,449</u>	<u>1,091,592</u>	<u>950,019</u>
Net change in fund balance	<u>\$ (240,986)</u>	<u>\$ (240,986)</u>	135,974	(266,212)
 FUND BALANCE				
Beginning of year			<u>1,668,870</u>	<u>1,935,082</u>
End of year			<u>\$ 1,804,844</u>	<u>\$ 1,668,870</u>

TAZEWELL COUNTY, ILLINOIS

Township Bridge Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	<u>2012</u> <u>Actual</u>
REVENUES				
Charges for services - maintenance and construction	\$ 520,000	\$ 520,000	\$ 379,659	\$ -
Interest	<u>500</u>	<u>500</u>	<u>188</u>	<u>388</u>
Total revenues	<u>520,500</u>	<u>520,500</u>	<u>379,847</u>	<u>388</u>
EXPENDITURES				
Highways:				
Bridge construction	<u>520,000</u>	<u>520,000</u>	<u>379,460</u>	<u>-</u>
Total expenditures	<u>520,000</u>	<u>520,000</u>	<u>379,460</u>	<u>-</u>
Net change in fund balance	<u>\$ 500</u>	<u>\$ 500</u>	387	388
FUND BALANCE				
Beginning of year			<u>181,762</u>	<u>181,374</u>
End of year			<u>\$ 182,149</u>	<u>\$ 181,762</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	2013			2012 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - general property taxes	\$ 724,857	\$ 724,857	\$ 715,787	\$ 676,402
Intergovernmental revenues:				
Replacement taxes	170,000	170,000	180,794	163,085
Grants:				
Bioterrorism preparedness	160,014	160,014	159,151	167,588
Vaccine allowance and grant	-	-	107,678	-
IDPA Medicaid	150,000	150,000	94,374	142,984
Illinois breast/cervical center	199,630	199,630	216,559	242,725
IDPA Medi-check	245,625	245,625	140,688	(1,364)
IDPH local health protection	214,895	214,895	219,951	215,799
IDPH hearing and vision	15,120	15,120	-	-
Tobacco grant	63,698	63,698	80,462	41,394
Dental health (Doral Dental)	500,000	500,000	370,061	472,544
Family case management	364,637	364,637	487,593	350,560
Women, infants, children	316,300	316,300	1,380,178	381,259
Teen Reach	127,956	127,956	123,449	118,704
Illinois Environmental Protection Agency - Solid Waste Enforcement Grant	64,017	64,017	59,192	70,277
SPF - sig	100,000	100,000	99,688	93,876
Decision driving	-	-	-	25,903
Medicare	750	750	447	2,415
Drug free communities	125,000	125,000	122,872	17,498
Quality quest CTG	160,014	160,014	63,425	-
Other	1,089,659	1,089,659	982,716	1,110,130
	<u>4,067,315</u>	<u>4,067,315</u>	<u>4,889,278</u>	<u>3,615,377</u>
Charges for services:				
Fees:				
Dental clinic patient	-	-	35,649	31,976
Immunizations and other	83,850	83,850	98,949	126,453
Environmental health	275,000	275,000	300,874	293,052
Teen Reach	140,000	140,000	149,197	139,792
	<u>498,850</u>	<u>498,850</u>	<u>584,669</u>	<u>591,273</u>
Interest	25,000	25,000	16,321	16,211
Susan G. Komen grant	56,100	56,100	62,971	62,694
Miscellaneous	44,000	44,000	58,055	25,301
	<u>5,416,122</u>	<u>5,416,122</u>	<u>6,327,081</u>	<u>4,987,258</u>
Total revenues				

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES				
Health and welfare:				
County health:				
Department head	\$ 77,792	\$ 77,792	\$ 75,249	\$ 75,406
Administrative staff	235,949	235,949	215,038	225,719
Health education staff	87,248	87,248	65,078	70,362
Nursing staff	266,087	265,587	227,924	240,658
Environmental health staff	352,064	350,064	362,653	368,495
Screening technician	31,272	31,772	32,388	29,675
Maintenance salaries	55,325	56,075	55,804	54,217
On-call help	20,277	20,477	7,838	20,813
Part-time help	3,861	2,911	-	2,021
Overtime	4,000	4,000	1,386	1,547
Medical insurance	164,800	166,800	166,915	150,430
Office supplies	5,000	7,750	6,741	7,970
Educational materials	9,500	12,850	13,015	11,071
Vaccine	-	-	107,678	-
Medical supplies - field staff	50,000	80,000	78,086	69,593
Technical supplies	5,000	11,200	11,198	11,232
Contractual services	115,000	113,500	109,107	134,359
Medical service	7,500	9,000	10,480	11,421
Postage	9,500	9,500	11,121	12,070
Mileage	29,000	24,000	26,433	35,409
Utilities	31,500	28,500	28,859	29,851
Vehicle maintenance	1,200	2,700	2,087	1,056
Building maintenance	17,000	18,200	18,357	20,907
Conferences and seminars	1,250	1,250	1,099	1,100
Education and training	2,000	3,000	2,841	3,489
Building, equipment, and furniture	37,500	35,500	33,061	8,733
Contingency	80,981	44,981	-	-
	<u>1,700,606</u>	<u>1,700,606</u>	<u>1,670,436</u>	<u>1,597,604</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Health and welfare (continued):				
Addiction prevention:				
Salaries	\$ -	\$ -	\$ -	\$ 21,885
Medical insurance	-	-	-	2,606
	-	-	-	24,491
Women, infants, and children:				
Salaries	298,374	298,374	283,675	301,155
Medical insurance	43,643	43,643	55,205	48,342
Office supplies	21,107	21,107	18,572	19,743
Contractual services	10,000	10,000	22,234	9,934
Postage	1,500	1,500	2,279	1,813
WIC - food instruments - noncash	-	-	1,014,661	-
Mileage	1,854	1,854	4,232	2,218
Education and training	1,050	1,050	759	1,871
Equipment	825	825	827	4,649
	378,353	378,353	1,402,444	389,725
Teen Reach:				
Salaries	588,854	588,854	624,483	606,762
Medical insurance	33,700	33,700	39,009	35,198
Supplies	23,085	23,085	25,328	23,114
Contractual services	175,000	175,000	178,755	209,669
Postage	750	750	395	452
Mileage	9,000	9,000	11,830	10,798
Education and training	1,700	1,700	1,715	272
Equipment	3,000	3,000	4,322	1,654
	835,089	835,089	885,837	887,919

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Health and welfare (continued):				
Case management:				
Salaries	\$ 602,163	\$ 602,163	\$ 593,240	\$ 592,717
Medical insurance	69,970	69,970	76,502	59,021
Supplies	4,042	4,042	9,211	3,783
Contractual services	7,792	7,792	14,730	5,928
Postage	2,560	2,560	1,254	1,797
Travel	22,200	22,200	17,314	21,401
Education and training	1,040	1,040	3,456	1,387
Equipment	-	-	1,678	3,614
	<u>709,767</u>	<u>709,767</u>	<u>717,385</u>	<u>689,648</u>
Dental health services:				
Salaries	574,915	574,915	402,948	576,086
Medical insurance	46,300	46,300	55,972	52,174
Dental health supplies	49,650	49,650	49,036	44,888
Contractual	62,000	62,000	15,134	36,173
Postage	200	200	79	742
Mileage	1,500	1,500	861	1,891
DHC rent and utilities	58,000	58,000	54,872	64,706
Education and training	3,000	3,000	164	362
Equipment	10,000	10,000	320	30,576
	<u>805,565</u>	<u>805,565</u>	<u>579,386</u>	<u>807,598</u>
Special grants:				
Salaries	662,172	662,172	594,862	526,732
Medical insurance	103,224	103,224	84,401	63,501
Supplies	18,388	18,388	27,108	49,475
Contractual services	149,364	149,364	117,444	77,626
Patient care	138,847	138,847	138,753	154,806
Bad debt	-	-	7,183	-
Postage	1,875	1,875	2,743	1,503
Mileage	12,375	12,375	8,281	9,608
Education and training	29,291	29,291	19,577	10,029
Equipment	30,283	30,283	9,791	20,802
	<u>1,145,819</u>	<u>1,145,819</u>	<u>1,010,143</u>	<u>914,082</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
EXPENDITURES (CONTINUED)				
Debt service:				
Principal	\$ 37,000	\$ 37,000	\$ 24,202	\$ 23,695
Interest	-	-	5,829	6,336
	<u>37,000</u>	<u>37,000</u>	<u>30,031</u>	<u>30,031</u>
 Total expenditures	 <u>5,612,199</u>	 <u>5,612,199</u>	 <u>6,295,662</u>	 <u>5,341,098</u>
 Net change in fund balance	 <u>\$ (196,077)</u>	 <u>\$ (196,077)</u>	 31,419	 (353,840)
 FUND BALANCE				
Beginning of year			<u>3,374,645</u>	<u>3,728,485</u>
End of year			<u>\$ 3,406,064</u>	<u>\$ 3,374,645</u>

TAZEWELL COUNTY, ILLINOIS

Social Security Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 1,083,384	\$ 1,083,384	\$ 1,069,780	\$ 1,049,019
Taxes - public safety sales tax	450,000	450,000	490,170	486,645
Intergovernmental revenue - replacement tax	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total revenues	1,553,384	1,553,384	1,559,950	1,555,664
EXPENDITURES				
Retirement: Social Security	<u>1,553,384</u>	<u>1,553,384</u>	<u>1,380,297</u>	<u>1,360,532</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	179,653	195,132
FUND BALANCE				
Beginning of year			<u>1,030,462</u>	<u>835,330</u>
End of year			<u>\$ 1,210,115</u>	<u>\$ 1,030,462</u>

TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
REVENUES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Charges for services - registration fees, kennel services, city contracts	\$ 467,729	\$ 467,729	\$ 444,323	\$ 453,129
Fines and forfeitures	16,600	16,600	15,300	17,100
Interest	800	800	396	525
Donations	1,500	1,500	4,325	3,085
Miscellaneous	2,700	2,700	2,650	3,130
Total revenues	<u>489,329</u>	<u>489,329</u>	<u>466,994</u>	<u>476,969</u>
 EXPENDITURES				
Health and welfare:				
Department head salary	58,595	58,595	58,147	58,580
Kennel manager	23,197	23,197	23,111	22,575
Animal rabies warden	51,999	51,999	51,569	50,614
Kennel assistant	20,537	20,537	20,537	20,039
On call	9,360	9,360	9,460	9,552
Clerk hire	30,601	30,601	30,601	29,886
Part-time help	18,540	18,540	21,842	20,093
Overtime	15,545	15,545	12,708	13,885
IMRF	33,251	33,251	30,524	30,543
Social Security	17,471	17,471	16,041	15,983
Medical insurance	45,906	45,906	49,669	42,734
Office supplies	740	740	703	524
Feed	1,300	1,300	478	780
Drugs, vaccines, and medical supplies	2,932	2,932	2,597	2,855
Cleaning, maintenance, and chemical supplies	4,500	4,500	3,289	4,267
Gasoline	18,393	18,393	15,558	17,990
Uniforms	750	750	383	572
Veterinary office service	21,800	21,800	21,800	21,800
Telephone	3,000	3,000	2,777	3,824
Cellular telephone	1,649	1,649	1,721	1,697

TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<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	\$ 15,530	\$ 15,530	\$ 16,394	\$ 16,670
Communication center	4,984	4,984	4,761	4,546
Alarm service	663	663	690	654
Printing	500	500	378	340
Gas, electricity, and water	9,525	9,525	7,595	8,655
Garbage collection	1,508	1,508	1,634	1,382
Maintenance	7,568	7,568	5,535	8,318
Claims	500	500	-	-
Veterinary association	5,000	5,000	1,878	1,390
Spay/neuter deposit reimbursement	5,250	5,250	3,703	4,290
New equipment	21,595	21,595	13,750	19,916
Contingency	22,634	22,634	-	-
	475,323	475,323	429,833	434,954
Total expenditures				
	\$ 14,006	\$ 14,006	37,161	42,015
Net change in fund balance				
 FUND BALANCE				
Beginning of year			635,039	593,024
End of year			\$ 672,200	\$ 635,039

TAZEWELL COUNTY, ILLINOIS

Persons With Developmental Disabilities Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Taxes - general property taxes	\$ 542,824	\$ 542,824	\$ 536,115	\$ 516,117
EXPENDITURES				
Health and welfare:				
Building repair and maintenance	4,000	4,000	4,954	1,143
Equipment repair and maintenance	2,500	2,500	1,888	1,429
Grounds maintenance	700	700	-	-
CIRT Convention	1,200	1,200	850	675
Special recreation	8,636	8,636	8,636	8,638
Central Illinois Riding therapy	21,150	21,150	21,150	21,150
Fondulac Park	8,638	8,638	8,638	8,638
Tazewell County Resource Center	476,000	476,000	476,000	448,000
Loan repayment	20,000	20,000	20,000	20,000
Contingency	27,141	27,141	-	-
Total expenditures	<u>569,965</u>	<u>569,965</u>	<u>542,116</u>	<u>509,673</u>
Net change in fund balance	<u>\$ (27,141)</u>	<u>\$ (27,141)</u>	(6,001)	6,444
FUND BALANCE				
Beginning of year			<u>98,941</u>	<u>92,497</u>
End of year			<u>\$ 92,940</u>	<u>\$ 98,941</u>

TAZEWELL COUNTY, ILLINOIS

Veterans' Assistance Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
REVENUES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Taxes - general property taxes	\$ 180,818	\$ 180,818	\$ 178,701	\$ 180,712
Miscellaneous income	-	-	2,519	1,986
Total revenues	<u>180,818</u>	<u>180,818</u>	<u>181,220</u>	<u>182,698</u>
 EXPENDITURES				
Health and welfare:				
Department head	41,372	41,372	41,371	38,892
Clerk hire	24,889	24,889	24,890	22,955
Medical insurance	11,491	11,491	12,243	10,739
Office supplies	600	600	569	583
Food	6,000	7,519	6,507	6,817
Dues and subscriptions	225	225	225	225
Telephone	1,350	1,350	1,177	1,092
Postage	325	325	378	-
Mileage	3,000	3,300	3,300	2,947
Indigent burial	1,260	1,260	1,260	630
Emergency assistance	110,000	109,700	98,679	86,894
New equipment	800	800	792	190
Contingency	10,066	8,547	-	-
Total expenditures	<u>211,378</u>	<u>211,378</u>	<u>191,391</u>	<u>171,964</u>
Net change in fund balance	<u>\$ (30,560)</u>	<u>\$ (30,560)</u>	(10,171)	10,734
 FUND BALANCE				
Beginning of year			<u>186,757</u>	<u>176,023</u>
End of year			<u>\$ 176,586</u>	<u>\$ 186,757</u>

TAZEWELL COUNTY, ILLINOIS

Law Library Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services - law library fees	\$ 66,000	\$ 66,000	\$ 57,841	\$ 61,092
EXPENDITURES				
Judicial:				
Part-time personnel	9,500	9,500	6,178	6,354
Books and records	<u>65,000</u>	<u>65,000</u>	<u>43,876</u>	<u>49,602</u>
Total expenditures	<u>74,500</u>	<u>74,500</u>	<u>50,054</u>	<u>55,956</u>
Net change in fund balance	<u>\$ (8,500)</u>	<u>\$ (8,500)</u>	7,787	5,136
FUND BALANCE				
Beginning of year			<u>97,667</u>	<u>92,531</u>
End of year			<u>\$ 105,454</u>	<u>\$ 97,667</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Automation Fund

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services - automation revenue	\$ 170,000	\$ 170,000	\$ 178,247	\$ 174,133
Interest	<u>600</u>	<u>600</u>	<u>438</u>	<u>688</u>
Total revenues	<u>170,600</u>	<u>170,600</u>	<u>178,685</u>	<u>174,821</u>
EXPENDITURES				
Judicial:				
Clerk hire	26,711	26,711	13,356	25,832
Clerk hire - exempt	87,592	87,592	81,034	85,929
Part-time	11,500	11,500	-	867
Overtime	1,000	1,000	-	-
Supplies	10,000	10,000	3,369	7,932
Contractual	23,000	23,000	21,917	17,368
Mileage	300	300	441	80
Education and training	2,000	2,000	3,093	-
Equipment	<u>25,000</u>	<u>25,000</u>	<u>92,075</u>	<u>22,702</u>
Total expenditures	<u>187,103</u>	<u>187,103</u>	<u>215,285</u>	<u>160,710</u>
Net change in fund balance	<u>\$ (16,503)</u>	<u>\$ (16,503)</u>	(36,600)	14,111
FUND BALANCE				
Beginning of year			<u>238,022</u>	<u>223,911</u>
End of year			<u>\$ 201,422</u>	<u>\$ 238,022</u>

TAZEWELL COUNTY, ILLINOIS

Economic Development Grant Fund

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Loan repayment	\$ 125,883	\$ 125,883	\$ 169,867	\$ 125,625
Interest	<u>1,000</u>	<u>1,000</u>	<u>23,509</u>	<u>24,997</u>
Total revenues	<u>126,883</u>	<u>126,883</u>	<u>193,376</u>	<u>150,622</u>
EXPENDITURES				
Community development:				
Bad debt	-	-	35,000	-
Loan disbursements	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>242,000</u>
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>185,000</u>	<u>242,000</u>
Net change in fund balance	<u>\$ (23,117)</u>	<u>\$ (23,117)</u>	8,376	(91,378)
FUND BALANCE				
Beginning of year			<u>269,670</u>	<u>361,048</u>
End of year			<u>\$ 278,046</u>	<u>\$ 269,670</u>

TAZEWELL COUNTY, ILLINOIS

County Recorder Automation Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services:				
Automation revenue	\$ 75,000	\$ 75,000	\$ 121,838	\$ 79,562
GIS revenue	<u>24,000</u>	<u>24,000</u>	<u>25,272</u>	<u>26,557</u>
Total revenues	<u>99,000</u>	<u>99,000</u>	<u>147,110</u>	<u>106,119</u>
EXPENDITURES				
General governmental services:				
Clerk hire	-	-	-	10,938
Part-time help	15,000	15,000	12,506	-
Overtime	1,500	1,500	158	47
Illinois Municipal Retirement	2,184	2,184	1,700	1,449
Social Security	1,150	1,150	995	774
Office supplies	-	-	-	210
Books and records	18,000	18,000	17,937	8,504
Contractual services	100	100	76	62
Computer user fee	70,000	70,000	69,288	65,383
Photography and microfilm	-	-	-	1,181
Education and training	<u>-</u>	<u>-</u>	<u>-</u>	<u>75</u>
Total expenditures	<u>107,934</u>	<u>107,934</u>	<u>102,660</u>	<u>88,623</u>
Net change in fund balance	<u>\$ (8,934)</u>	<u>\$ (8,934)</u>	44,450	17,496
FUND BALANCE				
Beginning of year			<u>113,863</u>	<u>96,367</u>
End of year			<u>\$ 158,313</u>	<u>\$ 113,863</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Child Support Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES				
Intergovernmental revenue - grant	\$ 37,884	\$ 37,884	\$ 35,887	\$ 42,341
Charges for services - child support fees	72,000	72,000	72,860	94,621
Interest	350	350	167	287
	<u>110,234</u>	<u>110,234</u>	<u>108,914</u>	<u>137,249</u>
Total revenues				
EXPENDITURES				
Judicial:				
Supervisor	48,502	48,502	48,502	-
Clerk hire	53,487	50,487	50,406	35,031
Part-time help	-	3,000	4,214	35,018
Overtime	1,500	1,500	-	-
Illinois Municipal Retirement	12,039	12,039	13,012	4,643
Social Security	6,325	6,325	7,036	3,883
Medical insurance	5,099	5,099	5,433	4,766
Supplies	3,000	3,000	3,342	85
Contractual	-	2,000	1,500	45
Collection efforts	1,000	-	6	-
Mileage	500	500	-	-
Education and training	1,000	-	-	-
Equipment	5,000	5,000	4,930	-
	<u>137,452</u>	<u>137,452</u>	<u>138,381</u>	<u>83,471</u>
Total expenditures				
Net change in fund balance	<u>\$ (27,218)</u>	<u>\$ (27,218)</u>	(29,467)	53,778
FUND BALANCE				
Beginning of year			<u>307,847</u>	<u>254,069</u>
End of year			<u>\$ 278,380</u>	<u>\$ 307,847</u>

TAZEWELL COUNTY, ILLINOIS

Treasurer's Automation Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services - automation revenue	\$ 16,000	\$ 16,000	\$ 14,400	\$ 15,780
Interest	<u>400</u>	<u>400</u>	<u>289</u>	<u>376</u>
Total revenues	<u>16,400</u>	<u>16,400</u>	<u>14,689</u>	<u>16,156</u>
EXPENDITURES				
General governmental services:				
Deputy Collector	-	-	-	21,165
Part time	20,600	20,600	5,833	-
Office supplies	<u>8,830</u>	<u>8,830</u>	<u>5,783</u>	<u>8,277</u>
Total expenditures	<u>29,430</u>	<u>29,430</u>	<u>11,616</u>	<u>29,442</u>
Net change in fund balance	<u>\$ (13,030)</u>	<u>\$ (13,030)</u>	3,073	(13,286)
FUND BALANCE				
Beginning of year			<u>84,425</u>	<u>97,711</u>
End of year			<u>\$ 87,498</u>	<u>\$ 84,425</u>

TAZEWELL COUNTY, ILLINOIS

Solid Waste Planning Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services - tipping fees and landfill siting	\$ 435,000	\$ 435,000	\$ 381,563	\$ 401,655
Interest	5,000	5,000	4,421	6,602
Total revenues	<u>440,000</u>	<u>440,000</u>	<u>385,984</u>	<u>408,257</u>
EXPENDITURES				
Health and welfare:				
Salaries	195,000	195,000	167,999	151,996
Health insurance	34,680	34,680	31,876	21,870
Office supplies	500	500	329	372
Educational materials	500	500	204	460
Contractual services	200,000	200,000	193,421	182,885
Recycling	3,600	3,600	1,200	458
Postage	350	350	79	106
Mileage	4,000	4,000	4,943	2,785
Equipment	500	500	-	148
Total expenditures	<u>439,130</u>	<u>439,130</u>	<u>400,051</u>	<u>361,080</u>
Excess (deficiency) of revenues over expenditures	870	870	(14,067)	47,177
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	126,894	-
Transfers out	-	-	(4,423)	(6,602)
Net change in fund balance	<u>\$ 870</u>	<u>\$ 870</u>	108,404	40,575
FUND BALANCE				
Beginning of year			<u>1,145,311</u>	<u>1,104,736</u>
End of year			<u>\$ 1,253,715</u>	<u>\$ 1,145,311</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, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	<u>2012</u> <u>Actual</u>
REVENUES				
Intergovernmental revenue - governmental grants	\$ 882,419	\$ 882,419	\$ 690,651	\$ 600,315
EXPENDITURES				
Health and welfare - contractual services	<u>882,519</u>	<u>882,519</u>	<u>690,651</u>	<u>600,315</u>
Net change in fund balance	<u>\$ (100)</u>	<u>\$ (100)</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, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services - document storage fees	\$ 170,000	\$ 170,000	\$ 177,535	\$ 173,254
Interest	<u>1,500</u>	<u>1,500</u>	<u>431</u>	<u>505</u>
Total revenues	<u>171,500</u>	<u>171,500</u>	<u>177,966</u>	<u>173,759</u>
EXPENDITURES				
Judicial:				
Exempt personnel	-	-	-	43,826
Clerk hire	84,144	84,144	83,608	82,205
Part-time help	20,000	20,000	4,917	9,827
Overtime	1,000	1,000	-	-
Supplies	20,000	20,000	41,256	22,947
Contractual services	15,000	15,000	390	4,107
Mileage	500	500	144	-
Education and training	2,000	5,000	3,886	-
Equipment	<u>25,000</u>	<u>22,000</u>	<u>1,315</u>	<u>1,502</u>
Total expenditures	<u>167,644</u>	<u>167,644</u>	<u>135,516</u>	<u>164,414</u>
Net change in fund balance	<u>\$ 3,856</u>	<u>\$ 3,856</u>	42,450	9,345
FUND BALANCE				
Beginning of year			<u>116,927</u>	<u>107,582</u>
End of year			<u>\$ 159,377</u>	<u>\$ 116,927</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, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services - police vehicle revenue	\$ 16,000	\$ 16,000	\$ 30,024	\$ 18,110
Interest	-	-	10	13
Total revenues	<u>16,000</u>	<u>16,000</u>	<u>30,034</u>	<u>18,123</u>
EXPENDITURES				
Vehicle equipment	<u>35,000</u>	<u>35,000</u>	<u>26,693</u>	<u>19,940</u>
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>26,693</u>	<u>19,940</u>
Excess (deficiency) of revenues over expenditures	(19,000)	(19,000)	3,341	(1,817)
OTHER FINANCING SOURCES				
Transfers in	-	-	<u>26,801</u>	<u>19,799</u>
Net change in fund balance	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	30,142	17,982
FUND BALANCE (DEFICIT)				
Beginning of year			<u>15,759</u>	<u>(2,223)</u>
End of year			<u>\$ 45,901</u>	<u>\$ 15,759</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, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<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	\$ 170,000	\$ 170,000	\$ 171,935	\$ 184,265
Interest	-	-	47	116
Miscellaneous	<u>42,000</u>	<u>42,000</u>	<u>80,532</u>	<u>57,404</u>
Total revenues	<u>212,000</u>	<u>212,000</u>	<u>252,514</u>	<u>241,785</u>
 EXPENDITURES				
Health and welfare:				
Salaries	107,950	107,950	104,940	123,600
Illinois Municipal Retirement	10,500	10,500	10,824	13,075
Social Security	8,400	8,400	7,860	9,080
Medical insurance	7,000	7,000	9,393	9,318
Supplies	4,000	4,000	3,947	2,872
Food	750	750	772	740
Dues and subscriptions	250	250	239	213
Contractual	30,000	30,000	35,876	29,264
Consulting services	1,000	1,000	344	381
Postage	600	600	884	885
Local transportation	5,000	5,000	4,830	4,816
Printing and artwork	4,000	4,000	2,585	4,082
Utilities	8,500	8,500	5,923	7,108
Conferences	3,500	3,500	2,777	4,244
Rent	6,000	6,000	6,000	6,500
Equipment	3,000	3,000	3,059	3,519
Occupancy	<u>6,000</u>	<u>6,000</u>	<u>5,997</u>	<u>7,037</u>
Total expenditures	<u>206,450</u>	<u>206,450</u>	<u>206,250</u>	<u>226,734</u>
Net change in fund balance	<u>\$ 5,550</u>	<u>\$ 5,550</u>	46,264	15,051
 FUND BALANCE				
Beginning of year			<u>145,359</u>	<u>130,308</u>
End of year			<u>\$ 191,623</u>	<u>\$ 145,359</u>

TAZEWELL COUNTY, ILLINOIS

Sheriff's Grant Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>Original Budget</u>	<u>2013 Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Intergovernmental revenue - grants	\$ 30,000	\$ 30,000	\$ 110,483	\$ 190,644
EXPENDITURES				
Personnel	30,000	30,000	34,682	54,876
Capital outlay	-	-	23,910	-
New equipment	-	-	8,294	139,756
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>66,886</u>	<u>194,632</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	43,597	(3,988)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>(3,988)</u>	<u>-</u>
End of year			<u>\$ 39,609</u>	<u>\$ (3,988)</u>

TAZEWELL COUNTY, ILLINOIS

GIS Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES				
Charges for services - GIS revenue	\$ 240,000	\$ 240,000	\$ 241,779	\$ 254,913
Interest	600	600	984	807
Total revenues	<u>240,600</u>	<u>240,600</u>	<u>242,763</u>	<u>255,720</u>
EXPENDITURES				
General governmental services:				
Department head	28,591	29,734	29,604	28,584
Deputy assessor	32,432	32,432	32,432	30,582
Clerk hire	48,809	48,809	48,638	47,190
IMRF	16,201	16,201	14,798	14,406
Social security	8,512	8,512	7,525	7,119
Office supplies	200	200	90	89
Technical supplies	1,500	1,500	1,407	1,179
Maps and plats	7,500	4,500	4,410	3,404
Contractual services	40,000	23,857	19,860	6,323
GIS software/license	8,500	23,500	16,122	9,091
GIS tech assistance	-	-	-	50
GIS Flyover/data	-	-	-	73,223
GIS technology	5,000	5,000	2,700	2,398
Education/training	2,940	2,940	-	-
New equipment	1,442	1,442	1,330	-
GIS computer equipment	5,400	8,400	7,875	-
Total expenditures	<u>207,027</u>	<u>207,027</u>	<u>186,791</u>	<u>223,638</u>
Net change in fund balance	<u>\$ 33,573</u>	<u>\$ 33,573</u>	55,972	32,082
FUND BALANCE				
Beginning of year			<u>354,411</u>	<u>322,329</u>
End of year			<u>\$ 410,383</u>	<u>\$ 354,411</u>

TAZEWELL COUNTY, ILLINOIS

Juvenile Reporting Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Intergovernmental revenues:				
Title IV - E	\$ -	\$ -	\$ -	\$ 769
Sex Offender Project grants	-	-	-	16,284
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	-	-	17,053
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
Judicial:				
Contractual	-	-	-	24,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	-	-	-	24,500
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ -	\$ -	-	(7,447)
	<hr/>	<hr/>		
FUND BALANCE				
Beginning of year			<hr/> 65,116	<hr/> 72,563
End of year			<hr/> \$ 65,116	<hr/> \$ 65,116

TAZEWELL COUNTY, ILLINOIS

County Clerk Automation Fund

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

Year Ended November 30, 2013
With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services	\$ 21,000	\$ 21,000	\$ 15,721	\$ 27,314
Interest	-	-	165	153
	<u>21,000</u>	<u>21,000</u>	<u>15,886</u>	<u>27,467</u>
Total revenues				
EXPENDITURES				
General governmental services:				
Clerk hire	8,600	8,600	8,470	8,198
Office supplies	5,000	5,000	2,088	4,220
Contractual services	10,200	10,200	10,200	5,100
	<u>23,800</u>	<u>23,800</u>	<u>20,758</u>	<u>17,518</u>
Total expenditures				
Net change in fund balance	<u>\$ (2,800)</u>	<u>\$ (2,800)</u>	(4,872)	9,949
FUND BALANCE				
Beginning of year			<u>50,844</u>	<u>40,895</u>
End of year			<u>\$ 45,972</u>	<u>\$ 50,844</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, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			
	Original Budget	Amended Budget	Actual	2012 Actual
REVENUES				
Fines and forfeitures	\$ 26,000	\$ 26,000	\$ 23,042	\$ 36,831
Interest	1,200	1,200	1,036	435
Total revenues	27,200	27,200	24,078	37,266
EXPENDITURES				
Public safety and corrections:				
Forfeiture expenses	50,000	50,000	-	12,300
Special prosecutor	9,000	9,000	-	-
Drug enforcement expenses	35,000	35,000	19,387	-
Total expenditures	94,000	94,000	19,387	12,300
Net change in fund balance	\$ (66,800)	\$ (66,800)	4,691	24,966
FUND BALANCE				
Beginning of year			293,913	268,947
End of year			\$ 298,604	\$ 293,913

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Operations Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Charges for services - operations revenue	\$ 30,500	\$ 30,500	\$ 37,915	\$ 33,377
Interest	400	400	492	471
	<u>30,900</u>	<u>30,900</u>	<u>38,407</u>	<u>33,848</u>
Total revenues				
EXPENDITURES				
Part time	15,000	15,000	7,330	-
Equipment	60,000	60,000	-	-
	<u>75,000</u>	<u>75,000</u>	<u>7,330</u>	<u>-</u>
Total expenditures				
Net change in fund balance	<u>\$ 15,900</u>	<u>\$ 15,900</u>	31,077	33,848
FUND BALANCE				
Beginning of year			<u>127,270</u>	<u>93,422</u>
End of year			<u>\$ 158,347</u>	<u>\$ 127,270</u>

TAZEWELL COUNTY, ILLINOIS

Coroner's Fee Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for services - coroner's fees	\$ 20,000	\$ 20,000	\$ 20,395	\$ -
Interest	100	100	202	-
Total revenues	<u>20,100</u>	<u>20,100</u>	<u>20,597</u>	<u>-</u>
EXPENDITURES				
Office supplies	3,000	3,000	868	-
Contractual services	2,000	2,000	-	-
New equipment	14,000	14,000	5,137	-
Total expenditures	<u>19,000</u>	<u>19,000</u>	<u>6,005</u>	<u>-</u>
Excess of revenues over expenditures	1,100	1,100	14,592	-
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>49,615</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,100</u>	<u>\$ 1,100</u>	64,207	-
FUND BALANCE				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ 64,207</u>	<u>\$ -</u>

TAZEWELL COUNTY, ILLINOIS

State's Attorney Automation Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			2012 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for services - automation fee	\$ -	\$ -	\$ 11,389	\$ -
Interest	-	-	4	-
Total revenues	-	-	11,393	-
EXPENDITURES	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	11,393	-
FUND BALANCE				
Beginning of year			-	-
End of year			<u>\$ 11,393</u>	<u>\$ -</u>

TAZEWELL COUNTY, ILLINOIS

Indemnity Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Fines and forfeitures - indemnity fees	\$ 28,800	\$ 31,560
Interest	<u>2,030</u>	<u>2,595</u>
Total revenues	30,830	34,155
 EXPENDITURES		
General governmental services:		
Contractual service	<u>232</u>	<u>386</u>
Excess of revenues over expenditures	<u>30,598</u>	<u>33,769</u>
 OTHER FINANCING USES		
Transfers out	<u>(25,083)</u>	<u>(30,141)</u>
Total other financing uses	<u>(25,083)</u>	<u>(30,141)</u>
Net change in fund balance	5,515	3,628
 FUND BALANCE		
Beginning of year	<u>750,614</u>	<u>746,986</u>
End of year	<u>\$ 756,129</u>	<u>\$ 750,614</u>

TAZEWELL COUNTY, ILLINOIS

Sheriff's Commissary Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Charges for services:		
Fees for phone use	\$ 29,352	\$ 64,503
Commissary sales	<u>85,396</u>	<u>57,211</u>
Total revenues	<u>114,748</u>	<u>121,714</u>
EXPENDITURES		
Public safety and corrections:		
Supplies purchased for resale	17,688	24,271
Supplies purchased for the benefit of prisoners	<u>120,026</u>	<u>103,347</u>
Total expenditures	<u>137,714</u>	<u>127,618</u>
Net change in fund balance	(22,966)	(5,904)
FUND BALANCE		
Beginning of year	<u>47,332</u>	<u>53,236</u>
End of year	<u>\$ 24,366</u>	<u>\$ 47,332</u>

TAZEWELL COUNTY, ILLINOIS

Debt Service Fund

Balance Sheet

November 30, 2013

With Comparative Figures for November 30, 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash	\$ <u>5,673</u>	\$ <u>6,131</u>
TOTAL ASSETS	<u>\$ 5,673</u>	<u>\$ 6,131</u>
LIABILITIES AND FUND BALANCE		
Liabilities	\$ -	\$ -
Fund balance - assigned	<u>5,673</u>	<u>6,131</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,673</u>	<u>\$ 6,131</u>

TAZEWELL COUNTY, ILLINOIS

Debt Service Fund

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

Year Ended November 30, 2013
 With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Taxes - public safety sales tax	\$ 280,287	\$ 280,287	\$ 280,287	\$ 257,114
Interest	<u> -</u>	<u> -</u>	<u> 42</u>	<u> 49</u>
Total revenues	<u>280,287</u>	<u>280,287</u>	<u>280,329</u>	<u>257,163</u>
 EXPENDITURES				
Debt service:				
Principal	280,288	280,288	250,000	240,000
Interest	-	-	30,287	40,488
Agent fee	<u> -</u>	<u> -</u>	<u> 500</u>	<u> 500</u>
Total expenditures	<u>280,288</u>	<u>280,288</u>	<u>280,787</u>	<u>280,988</u>
Deficiency of revenues over expenditures	(1)	(1)	(458)	(23,825)
 OTHER FINANCING USES				
Transfer out	<u> -</u>	<u> -</u>	<u> -</u>	<u> (6,078)</u>
Net change in fund balance	<u>\$ (1)</u>	<u>\$ (1)</u>	(458)	(29,903)
 FUND BALANCE				
Beginning of year			<u> 6,131</u>	<u> 36,034</u>
End of year			<u>\$ 5,673</u>	<u>\$ 6,131</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Net Position

November 30, 2013

With Comparative Totals for November 30, 2012

ASSETS	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2013</u>	<u>2012</u>
CURRENT ASSETS				
Cash	\$ 1,041,105	\$ 4,886,108	\$ 5,927,213	\$ 4,780,803
Investments	121,363	-	121,363	120,167
Property taxes receivable	681,214	-	681,214	946,468
Prepaid expenses	-	-	-	4,178
Due from other funds	-	186,570	186,570	164,485
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 1,843,682</u>	<u>\$ 5,072,678</u>	<u>\$ 6,916,360</u>	<u>\$ 6,016,101</u>
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES				
Accounts payable	\$ -	\$ 3,535	\$ 3,535	\$ 3,535
Claims payable	4,734	114,449	119,183	3,283
Estimated payable for claims and losses	-	177,133	177,133	374,876
Due to others	-	19,129	19,129	19,129
Unearned revenue - property taxes	681,214	-	681,214	946,468
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	685,948	314,246	1,000,194	1,347,291
NET POSITION	<u>1,157,734</u>	<u>4,758,432</u>	<u>5,916,166</u>	<u>4,668,810</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,843,682</u>	<u>\$ 5,072,678</u>	<u>\$ 6,916,360</u>	<u>\$ 6,016,101</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

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

Year Ended November 30, 2013

With Comparative Totals for Year Ended November 30, 2012

	Tort Judgment Fund	Health Insurance Fund	Totals	
			2013	2012
OPERATING REVENUES				
Charges for services	\$ -	\$ 4,160,121	\$ 4,160,121	\$ 3,784,053
Refunds and recoveries	-	201,885	201,885	34,382
Total operating revenues	<u>-</u>	<u>4,362,006</u>	<u>4,362,006</u>	<u>3,818,435</u>
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES				
Liability claims	95,000	-	95,000	500
Medical claims	-	2,629,372	2,629,372	2,764,400
Administrative costs	414,645	133,063	547,708	542,089
Stop loss reinsurance	315,749	214,232	529,981	522,011
Total operating expenses	<u>825,394</u>	<u>2,976,667</u>	<u>3,802,061</u>	<u>3,829,000</u>
Operating income (loss)	<u>(825,394)</u>	<u>1,385,339</u>	<u>559,945</u>	<u>(10,565)</u>
NONOPERATING REVENUES (EXPENSES)				
Taxes - general property taxes	944,226	-	944,226	749,366
Interest income	1,196	12,231	13,427	14,134
Miscellaneous income	-	-	-	922
Capital outlay	(20,242)	-	(20,242)	-
Total nonoperating revenues	<u>925,180</u>	<u>12,231</u>	<u>937,411</u>	<u>764,422</u>
OTHER FINANCING USES				
Transfer out	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Change in net position	99,786	1,147,570	1,247,356	753,857
NET POSITION				
Beginning of year	<u>1,057,948</u>	<u>3,610,862</u>	<u>4,668,810</u>	<u>3,914,953</u>
End of year	<u>\$ 1,157,734</u>	<u>\$ 4,758,432</u>	<u>\$ 5,916,166</u>	<u>\$ 4,668,810</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

Year Ended November 30, 2013

With Comparative Totals for Year Ended November 30, 2012

	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from assessments made to other funds	\$ -	\$ 3,021,629	\$ 3,021,629	\$ 2,648,837
Cash received from employees and others	-	1,116,407	1,116,407	970,730
Cash received from refunds and recoveries	-	201,885	201,885	87,382
Cash paid for claims	(95,000)	(2,715,949)	(2,810,949)	(2,764,900)
Cash paid for administrative costs, stop loss insurance, and loss replacement	<u>(721,482)</u>	<u>(347,295)</u>	<u>(1,068,777)</u>	<u>(1,336,827)</u>
Net cash provided by (used in) operating activities	<u>(816,482)</u>	<u>1,276,677</u>	<u>460,195</u>	<u>(394,778)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Real estate taxes received	944,226	-	944,226	749,366
Transfer out	-	(250,000)	(250,000)	-
Miscellaneous income	-	-	-	922
Net cash provided by (used in) noncapital and related financing activities	<u>944,226</u>	<u>(250,000)</u>	<u>694,226</u>	<u>750,288</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	<u>(20,242)</u>	<u>-</u>	<u>(20,242)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(1,196)	-	(1,196)	(1,400)
Interest received on cash and investments	<u>1,196</u>	<u>12,231</u>	<u>13,427</u>	<u>14,459</u>
Net cash provided by investing activities	<u>-</u>	<u>12,231</u>	<u>12,231</u>	<u>13,059</u>
NET INCREASE IN CASH	107,502	1,038,908	1,146,410	368,569
CASH				
Beginning of year	<u>933,603</u>	<u>3,847,200</u>	<u>4,780,803</u>	<u>4,412,234</u>
End of year	<u>\$ 1,041,105</u>	<u>\$ 4,886,108</u>	<u>\$ 5,927,213</u>	<u>\$ 4,780,803</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

Year Ended November 30, 2013

With Comparative Totals for Year Ended November 30, 2012

	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2013</u>	<u>2012</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ (825,394)	\$ 1,385,339	\$ 559,945	\$ (10,565)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in assets and liabilities:				
Stop loss receivable	-	-	-	53,000
Prepaid expenses	4,178	-	4,178	(4,178)
Due from other funds	-	(22,085)	(22,085)	(164,485)
Accounts payable	4,734	111,166	115,900	(268,550)
Estimated payable for claims and losses	-	(197,743)	(197,743)	-
	<u>-</u>	<u>(197,743)</u>	<u>(197,743)</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ (816,482)</u>	<u>\$ 1,276,677</u>	<u>\$ 460,195</u>	<u>\$ (394,778)</u>

TAZEWELL COUNTY, ILLINOIS

Tort Judgment Fund

Statement of Revenues, Expenses, and Changes in Net Position

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
OPERATING REVENUES	\$ -	\$ -
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Liability claims	<u>95,000</u>	<u>500</u>
Administrative costs:		
Workmen's compensation	366,094	255,129
Unemployment insurance	31,070	44,234
Outside defense	16,370	110,114
Risk management	<u>1,111</u>	<u>148</u>
Total administrative costs	<u>414,645</u>	<u>409,625</u>
Stop loss reinsurance:		
Property	59,185	55,052
General liability	147,150	138,544
Bonds	8,399	3,999
Broker/TPA fees	60,645	57,724
Physical damage/loss replacement	21,069	48,422
Automobile	<u>19,301</u>	<u>19,239</u>
Total stop loss reinsurance	<u>315,749</u>	<u>322,980</u>
Total operating expenses	<u>825,394</u>	<u>733,105</u>
Operating loss	<u>(825,394)</u>	<u>(733,105)</u>
NONOPERATING REVENUES (EXPENSES)		
Taxes - general property taxes	944,226	749,366
Interest income	1,196	-
Miscellaneous income	-	922
Capital outlay	<u>(20,242)</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>925,180</u>	<u>750,288</u>
Change in net position	99,786	17,183
NET POSITION		
Beginning of year	<u>1,057,948</u>	<u>1,040,765</u>
End of year	<u>\$ 1,157,734</u>	<u>\$ 1,057,948</u>

TAZEWELL COUNTY, ILLINOIS

Health Insurance Fund

Statement of Revenues, Expenses, and Changes in Net Position

Year Ended November 30, 2013

With Comparative Figures for Year Ended November 30, 2012

	2013 <u>Actual</u>	2012 <u>Actual</u>
OPERATING REVENUES		
Charges for services	\$ 4,160,121	\$ 3,784,053
Refunds and recoveries	<u>201,885</u>	<u>34,382</u>
Total operating revenues	<u>4,362,006</u>	<u>3,818,435</u>
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Claims expense	<u>2,629,372</u>	<u>2,764,400</u>
Administrative costs:		
Health and dental administration	80,133	80,094
EAP Program	13,130	13,130
Employee life insurance	21,151	20,882
Voluntary life insurance	17,979	17,622
Voluntary accidental, death, and dismemberment life insurance	<u>670</u>	<u>736</u>
	<u>133,063</u>	<u>132,464</u>
Stop-loss reinsurance:		
Employee	76,354	69,987
Dependent	129,404	121,026
Aggregate	<u>8,474</u>	<u>8,018</u>
	<u>214,232</u>	<u>199,031</u>
Total operating expenses	<u>2,976,667</u>	<u>3,095,895</u>
Operating income	<u>1,385,339</u>	<u>722,540</u>
NONOPERATING REVENUES		
Interest income	<u>12,231</u>	<u>14,134</u>
OTHER FINANCING USES		
Transfer out	<u>(250,000)</u>	<u>-</u>
Change in net position	1,147,570	736,674
NET POSITION		
Beginning of year	<u>3,610,862</u>	<u>2,874,188</u>
End of year	<u>\$ 4,758,432</u>	<u>\$ 3,610,862</u>

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2013

	Balance, November 30, 2012	Additions	Deductions	Balance, November 30, 2013
PROPERTY TAX FUND				
Assets:				
Cash and investments	\$ 375,276	\$ 194,876,962	\$ 195,002,781	\$ 249,457
Due from tax payers	4,041,883	-	4,041,883	-
	<u>\$ 4,417,159</u>	<u>\$ 194,876,962</u>	<u>\$ 199,044,664</u>	<u>\$ 249,457</u>
Liabilities:				
Tax objections held in escrow	\$ 183,594	\$ -	\$ -	\$ 183,594
Amount due to County General Fund	4,041,883	-	4,041,883	-
Amounts due taxing bodies	191,682	194,876,962	195,002,781	65,863
	<u>\$ 4,417,159</u>	<u>\$ 194,876,962</u>	<u>\$ 199,044,664</u>	<u>\$ 249,457</u>
ESTATE TAX FUND				
Assets:				
Cash and investments	\$ 5,162	\$ 5	\$ -	\$ 5,167
Liabilities:				
Due to State of Illinois	\$ 5,162	\$ 5	\$ -	\$ 5,167
UNCLAIMED FUND				
Assets:				
Cash and investments	\$ 162,086	\$ 177,443	\$ 138,537	\$ 200,992
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to others	137,019	177,443	138,537	175,925
	<u>\$ 162,086</u>	<u>\$ 177,443</u>	<u>\$ 138,537</u>	<u>\$ 200,992</u>
CIRCUIT CLERK/COUNTY CLERK ESCROW FUND				
Assets:				
Cash and investments	\$ 1,959,606	\$ 13,413,738	\$ 13,580,942	\$ 1,792,402
Liabilities:				
Bond, restitution, tax redemption, and other miscellaneous available for distribution	\$ 1,959,606	\$ 13,413,738	\$ 13,580,942	\$ 1,792,402

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2013

	Balance, November 30, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2013</u>
INMATE BENEFIT FUND				
Assets:				
Cash and investments	\$ 17,789	\$ 469,216	\$ 476,971	\$ 10,034
Liabilities:				
Accounts payable	\$ 17,789	\$ 469,216	\$ 476,971	\$ 10,034
DISTRIBUTIVE FUND				
Assets:				
Cash and investments	\$ 33,429	\$ 1,483,416	\$ 1,513,836	\$ 3,009
Liabilities:				
Amounts due taxing bodies and others	\$ 33,429	\$ 1,483,416	\$ 1,513,836	\$ 3,009
MISCELLANEOUS TRUSTEE FUND				
Assets:				
Cash and investments	\$ 57,238	\$ 141,653	\$ 127,864	\$ 71,027
Liabilities:				
Amounts due taxing bodies and others	\$ 57,238	\$ 141,653	\$ 127,864	\$ 71,027
GENERAL EDUCATIONAL DEVELOPMENT FUND				
Assets:				
Cash and investments	\$ 27,111	\$ 23,917	\$ 11,790	\$ 39,238
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 27,111	\$ 23,917	\$ 11,790	\$ 39,238
TEACHERS' INSTITUTE FUND				
Assets:				
Cash and investments	\$ 154,926	\$ 65,227	\$ 35,293	\$ 184,860
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 154,926	\$ 65,227	\$ 35,293	\$ 184,860

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2013

	Balance, November 30, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2013</u>
TRANSPORTATION TRAINING FUND				
Assets:				
Cash and investments	\$ <u>7,947</u>	\$ <u>6,666</u>	\$ <u>1,641</u>	\$ <u>12,972</u>
Liabilities:				
Amount due Regional Superintendent of Schools	\$ <u>7,947</u>	\$ <u>6,666</u>	\$ <u>1,641</u>	\$ <u>12,972</u>
 VISION AND HEARING SCREENING FUND				
Assets:				
Cash and investments	\$ <u>4,842</u>	\$ <u>(2,068)</u>	\$ <u>2,700</u>	\$ <u>74</u>
Liabilities:				
Amount due Regional Superintendent of Schools	\$ <u>4,842</u>	\$ <u>(2,068)</u>	\$ <u>2,700</u>	\$ <u>74</u>
 FILM COOPERATIVE FUND				
Assets:				
Cash and investments	\$ <u>29,172</u>	\$ <u>124</u>	\$ <u>30</u>	\$ <u>29,266</u>
Liabilities:				
Amount due Regional Superintendent of Schools	\$ <u>29,172</u>	\$ <u>124</u>	\$ <u>30</u>	\$ <u>29,266</u>
 SAFE SCHOOL GRANT				
Assets:				
Cash and investments	\$ <u>28,041</u>	\$ <u>169,120</u>	\$ <u>202,288</u>	\$ <u>(5,127)</u>
Liabilities:				
Amount due Regional Superintendent of Schools	\$ <u>28,041</u>	\$ <u>169,120</u>	\$ <u>202,288</u>	\$ <u>(5,127)</u>

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2013

	Balance, November 30, 2012	Additions	Deductions	Balance, November 30, 2013
SAFE SCHOOL GSA				
Assets:				
Cash and investments	\$ 578,198	\$ 372,765	\$ 334,726	\$ 616,237
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 578,198	\$ 372,765	\$ 334,726	\$ 616,237
ACADEMY GSA				
Assets:				
Cash and investments	\$ 169,633	\$ 456,750	\$ 189,261	\$ 437,122
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 169,633	\$ 456,750	\$ 189,261	\$ 437,122
ACADEMY GRANT				
Assets:				
Cash and investments	\$ 25,581	\$ 172,288	\$ 241,033	\$ (43,164)
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 25,581	\$ 172,288	\$ 241,033	\$ (43,164)
CONDEMNATION ESCROW FUND				
Assets:				
Cash and investments	\$ 107,920	\$ 728,946	\$ 728,602	\$ 108,264
Liabilities:				
Amounts held pending court disposition	\$ 107,920	\$ 728,946	\$ 728,602	\$ 108,264
VETERANS' MEMORIAL FUND				
Assets:				
Cash and investments	\$ 10,893	\$ -	\$ 2,038	\$ 8,855
Liabilities:				
Due to others	\$ 10,893	\$ -	\$ 2,038	\$ 8,855

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2013

	Balance, November 30, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2013</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 3,754,850	\$ 212,556,168	\$ 212,590,333	\$ 3,720,685
Due from tax payers	<u>4,041,883</u>	<u>-</u>	<u>4,041,883</u>	<u>-</u>
	<u>\$ 7,796,733</u>	<u>\$ 212,556,168</u>	<u>\$ 216,632,216</u>	<u>\$ 3,720,685</u>
Liabilities:				
Due to State of Illinois	\$ 30,229	\$ 5	\$ -	\$ 30,234
Due to others	147,912	177,443	140,575	184,780
Due to County General Fund	4,041,883	-	4,041,883	-
Tax objections held in escrow	183,594	-	-	183,594
Amounts due taxing bodies and others	282,349	196,502,031	196,644,481	139,899
Amounts held pending court disposition	107,920	728,946	728,602	108,264
Amounts held for prisoners	17,789	469,216	476,971	10,034
Bond restitution, tax redemption, and miscellaneous available for distribution	1,959,606	13,413,738	13,580,942	1,792,402
Amount due Regional Superintendent of Schools	<u>1,025,451</u>	<u>1,264,789</u>	<u>1,018,762</u>	<u>1,271,478</u>
	<u>\$ 7,796,733</u>	<u>\$ 212,556,168</u>	<u>\$ 216,632,216</u>	<u>\$ 3,720,685</u>

TAZEWELL COUNTY, ILLINOIS

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

Balance Sheet and Statement of Net Position

November 30, 2013

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
CURRENT ASSETS			
Cash	\$ 251,102	\$ -	\$ 251,102
Accounts receivable	89,936	-	89,936
Total current assets	<u>341,038</u>	<u>-</u>	<u>341,038</u>
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>488,588</u>	<u>488,588</u>
TOTAL ASSETS	<u>\$ 341,038</u>	<u>\$ 488,588</u>	<u>\$ 829,626</u>
LIABILITIES AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 80,135	\$ -	\$ 80,135
Accrued payroll and related costs	6,094	-	6,094
Note payable	<u>-</u>	<u>28,890</u>	<u>28,890</u>
Total current liabilities	86,229	28,890	115,119
NONCURRENT LIABILITIES			
Note payable	<u>-</u>	<u>79,226</u>	<u>79,226</u>
TOTAL LIABILITIES	<u>86,229</u>	<u>108,116</u>	<u>194,345</u>
FUND BALANCE/NET POSITION			
Investment in capital assets	-	488,588	488,588
Unrestricted	254,809	(108,116)	146,693
	<u>254,809</u>	<u>380,472</u>	<u>635,281</u>
TOTAL LIABILITIES AND FUND BALANCE/NET POSITION	<u>\$ 341,038</u>	<u>\$ 488,588</u>	<u>\$ 829,626</u>

TAZEWELL COUNTY, ILLINOIS

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

Reconciliation of Balance Sheet to Statement of Net Position

November 30, 2013

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	\$ 254,809
TOTAL NET POSITION REPORTED IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE	
<p>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:</p>	
Cost of capital assets	3,263,010
Accumulated depreciation	<u>(2,774,422)</u>
	<u>488,588</u>
<p>Certain liabilities, including notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p>	
	<u>(108,116)</u>
 TOTAL NET POSITION	 <u>\$ 635,281</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, 2013

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for services	\$ 1,210,741	\$ -	\$ 1,210,741
Interest	751	-	751
	<u>1,211,492</u>	<u>-</u>	<u>1,211,492</u>
Total revenues			
	<u>1,211,492</u>	<u>-</u>	<u>1,211,492</u>
 EXPENDITURES/EXPENSES			
Current	1,134,421	-	1,134,421
Debt service:			
Principal	45,441	(45,441)	-
Interest	6,559	-	6,559
Capital outlay	20,890	(20,890)	-
Depreciation	-	213,590	213,590
	<u>1,207,311</u>	<u>147,259</u>	<u>1,354,570</u>
Total expenditures/expenses			
	<u>1,207,311</u>	<u>147,259</u>	<u>1,354,570</u>
Net change in fund balance/net position	4,181	(147,259)	(143,078)
 FUND BALANCE/NET POSITION			
Beginning of period	<u>250,628</u>	<u>527,731</u>	<u>778,359</u>
End of period	<u>\$ 254,809</u>	<u>\$ 380,472</u>	<u>\$ 635,281</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, 2013

NET CHANGE IN FUND BALANCE \$ 4,181

**THE CHANGE IN NET POSITION REPORTED IN THE
 STATEMENT OF ACTIVITIES IS DIFFERENT
 BECAUSE**

Capital outlays are reported in governmental funds as expenditures.
 However, in the statement of activities, the cost of those assets is
 allocated over their estimated useful lives as depreciation expense.
 Below are the depreciation expense and capital outlays for the year:

Capital outlay/equipment	20,890
Depreciation expense	(213,590)

Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce debt in the statement of net position:	<u>45,441</u>
--	---------------

**TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL
 ACTIVITY** \$ (143,078)

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, 2013
 With Comparative Figures for Year Ended November 30, 2012

	2013			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
REVENUES				
Charges for services:				
Telephone surcharge	\$ 1,119,000	\$ 1,119,000	\$ 1,210,741	\$ 1,274,530
Interest	500	500	751	758
Miscellaneous	26,000	26,000	-	849
Total revenues	<u>1,145,500</u>	<u>1,145,500</u>	<u>1,211,492</u>	<u>1,276,137</u>
EXPENDITURES				
Public safety and corrections:				
Administrator	163,400	163,400	171,622	163,898
Illinois Municipal Retirement	19,400	19,400	19,658	19,300
Social security	10,700	10,700	11,257	10,895
Gas/oil	5,250	5,250	5,840	6,378
Insurance	3,000	3,000	1,477	1,502
Repair and maintenance	340,000	340,000	218,216	393,058
Administration - other	17,250	17,250	20,074	19,451
Conferences and seminars	6,000	6,000	7,507	12,905
Line charges	460,000	460,000	678,770	681,853
Equipment	120,000	120,000	20,890	-
Total expenditures	<u>1,145,000</u>	<u>1,145,000</u>	<u>1,155,311</u>	<u>1,309,240</u>
Debt service:				
Principal	-	-	45,441	6,443
Interest	-	-	6,559	1,557
Total expenditures	<u>1,145,000</u>	<u>1,145,000</u>	<u>1,207,311</u>	<u>1,317,240</u>
Excess (deficiency) of revenues over expenditures	500	500	4,181	(41,103)
OTHER FINANCING SOURCES				
Proceeds from issuance of note payable	-	-	-	160,000
Net change in fund balance	<u>\$ 500</u>	<u>\$ 500</u>	4,181	118,897
FUND BALANCE				
Beginning of year			<u>250,628</u>	<u>131,731</u>
End of year			<u>\$ 254,809</u>	<u>\$ 250,628</u>

TAZEWELL COUNTY, ILLINOIS

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

Tax Years 2012, 2011, and 2010

	2 0 1 2		
ASSESSED VALUATIONS	<u>\$ 2,520,430,692</u>		
<u>Fund</u>	<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>
General	\$ 3,602,447	\$ 3,555,552	.1473
Illinois Municipal Retirement	1,909,077	1,885,043	.0781
County Highway	1,627,093	1,606,623	.0665
County Bridge	451,223	445,666	.0185
Federal Aid Matching Tax	479,104	473,211	.0196
County Health	724,892	715,787	.0296
Social Security	1,083,424	1,069,780	.0443
Persons With Developmental Disabilities	542,935	536,115	.0222
Veterans' Assistance	180,978	178,701	.0074
Tort Judgment	956,250	944,226	.0391
Extension Education	<u>149,919</u>	<u>148,232</u>	<u>.0061</u>
	<u>\$ 11,707,342</u>	<u>\$ 11,558,936</u>	<u>.4787</u>

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

SCHEDULE 52

2 0 1 1			2 0 1 0		
<u>\$ 2,502,047,910</u>			<u>\$ 2,489,942,182</u>		
<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>	<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>
\$ 3,767,259	\$ 3,793,132	.1547	\$ 4,168,367	\$ 4,162,933	.1726
1,600,209	1,598,449	.0657	1,550,065	1,548,051	.0642
1,545,180	1,543,484	.0635	1,245,028	1,243,407	.0516
451,185	450,693	.0185	451,156	450,574	.0187
465,064	464,549	.0191	515,159	514,491	.0213
677,142	676,402	.0278	652,100	651,257	.0270
1,050,167	1,049,019	.0432	864,153	863,031	.0358
516,683	516,117	.0212	516,608	515,939	.0214
180,912	180,712	.0074	191,041	190,795	.0079
750,189	749,366	.0308	850,145	849,045	.0352
146,093	145,928	.0060	146,119	145,816	.0060
<u>\$ 11,150,083</u>	<u>\$ 11,167,851</u>	<u>.4579</u>	<u>\$ 11,149,941</u>	<u>\$ 11,135,339</u>	<u>.4617</u>