

TAZEWELL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2016

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2016**

INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION	13
STATEMENT OF ACTIVITIES	15
GOVERNMENTAL FUND FINANCIAL STATEMENTS:	
BALANCE SHEET – GOVERNMENTAL FUNDS	16
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	18
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	19
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES WITH THE STATEMENT OF ACTIVITIES	21
PROPRIETARY FUND – INTERNAL SERVICE FUND:	
STATEMENT OF NET POSITION	22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	23
STATEMENT OF CASH FLOWS	24
STATEMENT OF FIDUCIARY NET POSITION	25
NOTES TO BASIC FINANCIAL STATEMENTS	26
REQUIRED SUPPLEMENTARY INFORMATION:	
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – MAJOR FUNDS	59
SCHEDULE OF FUNDING PROGRESS – OTHER POST-EMPLOYMENT BENEFITS	62
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	63
OTHER SUPPLEMENTARY INFORMATION:	
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
NONMAJOR GOVERNMENTAL FUNDS:	
COMBINING BALANCE SHEET	64
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE	70
GENERAL FUND:	
BALANCE SHEET – BY ACCOUNT	76
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT	77

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2016**

OTHER SUPPLEMENTARY INFORMATION (CONTINUED):

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
(CONTINUED):**

GENERAL ACCOUNT:

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	78
--	-----------

SPECIAL REVENUE FUNDS:

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	
ILLINOIS MUNICIPAL RETIREMENT FUND	94
COUNTY HIGHWAY FUND	95
COUNTY MOTOR FUEL TAX FUND	96
TOWNSHIP MOTOR FUEL TAX FUND	97
COUNTY BRIDGE FUND	98
FEDERAL AID MATCHING TAX FUND	99
TOWNSHIP BRIDGE FUND	100
COUNTY HEALTH FUND	101
SOCIAL SECURITY FUND	105
ANIMAL CONTROL FUND	106
TORT JUDGMENT FUND	108
PERSONS WITH DEVELOPMENTAL DISABILITIES FUND	109
VETERANS' ASSISTANCE FUND	110
LAW LIBRARY FUND	111
CIRCUIT CLERK AUTOMATION FUND	112
ECONOMIC DEVELOPMENT GRANT FUND	113
COUNTY RECORDER AUTOMATION FUND	114
CIRCUIT CLERK CHILD SUPPORT FUND	115
TREASURER'S AUTOMATION FUND	116
SOLID WASTE PLANNING FUND	117
RURAL WE-CARE, INC. FUND	118
CIRCUIT CLERK DOCUMENT STORAGE FUND	119
POLICE VEHICLE AND EQUIPMENT FUND	120
CHILDREN'S ADVOCACY CENTER FUND	121
SHERIFF'S GRANT FUND	122
GIS FUND	123
JUVENILE REPORTING FUND	124
COUNTY CLERK AUTOMATION FUND	125

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2016**

OTHER SUPPLEMENTARY INFORMATION (CONTINUED):

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
(CONTINUED):**

STATE'S ATTORNEY FORFEITURE FUND	126
CIRCUIT CLERK OPERATIONS FUND	127
CORONER'S FEE FUND	128
STATE'S ATTORNEY AUTOMATION FUND	129
CIRCUIT CLERK ELECTRONIC CITATION FUND	130
SHERIFF ELECTRONIC CITATION FUND	131
INDEMNITY FUND	132
SHERIFF'S COMMISSARY FUND	133

PROPRIETARY FUND:

HEALTH INSURANCE FUND:

STATEMENT OF NET POSITION	134
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	135
STATEMENT OF CASH FLOWS	136

FIDUCIARY FUNDS - AGENCY FUNDS:

COMBINING SCHEDULE OF ASSETS AND LIABILITIES	137
--	-----

COMPONENT UNIT – EMERGENCY SYSTEM TELEPHONE BOARD (911):

BALANCE SHEET AND STATEMENT OF NET POSITION	139
RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION	140
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES	141
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES	142
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	143

SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS, TAX DISTRIBUTIONS, AND TAX RATES	144
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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, 2016, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of November 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12, Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 59 through 61, other post-employment benefits information on page 62, and notes to required supplementary information on page 63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Tazewell County, Illinois' basic financial statements. The combining and individual fund statements and schedules and Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, 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 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 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, 2015, which are not presented with the accompanying financial statements. In our report dated September 15, 2016, 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 2015 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 2015 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 2015 individual fund statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

The Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax rates has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Governmental Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2017 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.



CliftonLarsonAllen LLP

Peoria, Illinois
May 23, 2017

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

As management of Tazewell County, Illinois (County), we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2016. We encourage readers to consider the information presented here in conjunction with the County's financial statements which follow this section.

Financial Highlights

The assets of the County exceeded its liabilities at the end of the most recent fiscal year by \$88,474,238 (Total Net Position). The net position related to Governmental Activities decreased by \$903,000.

As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$47,226,944. Of this amount, approximately \$8.6 million is restricted to use for specific purposes as set forth by state statute or other external sources (grantors, creditors, etc.) while \$21 million is assigned, meaning that the County intends to spend it on a specific purpose. The majority of the remaining fund balances are comprised of \$17.2 million of unassigned fund balance meaning it's available for any purpose. The fund balances as of November 30, 2016 represent an increase of \$1.7 million from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

- The *Statement of Net Position* presents information on the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as earned but unused vacation leave.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

Both of the government-wide financial statements provide information on the functions of the primary government and its component unit that are principally supported by taxes and intergovernmental revenue. The governmental activities or functions of the primary government of the County include general government, public safety and corrections, judicial, health and welfare, education, highways and community development. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed later), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements can be found on pages 13-15 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Tazewell County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Tazewell County maintains 39 individual governmental funds. Information is presented separately in the governmental fund *balance sheet* and in the governmental fund *statement of revenues, expenditures, and changes in fund balances* for the General, Illinois Municipal Retirement Fund (IMRF), County Highway Fund, County Motor Fuel Tax Fund, and County Health Fund, all of which are reported as major funds. Information on the remaining non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is presented in the form of *combining statements* in this report.

Tazewell County adopts an annual appropriations budget for the General Fund and other governmental funds. A budgetary comparison schedule has been provided for each of those funds to demonstrate compliance with those budgets in the Combining and Individual Fund Statements and Schedules, which follow the Required Supplementary Information.

The basic governmental fund financial statements can be found on pages 16-21.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

Proprietary Funds. Tazewell County maintains only one proprietary fund which is the internal service fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses one internal service fund to account for the self-insured medical program. This program is provided to other funds of the County and reimbursed for those costs by the associated funds.

The basic proprietary fund financial statements can be found on pages 22-24 of this report.

Fiduciary Funds. Fiduciary Funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs.

The basic fiduciary fund financial statements can be found on page 25.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-58.

Other Information

As part of the basic financial statement and accompanying notes, this report also presents certain *required supplementary information* concerning the budget to actual comparison of major funds' revenues, expenditures, changes in fund balances, and the County's progress in funding its obligations to provide pension and other post-employment benefits to employees. Required supplementary information can be found on pages 59-63.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information of pensions. Combining and individual fund statements can be found on pages 64-143 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

Government-Wide Financial Analysis

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Tazewell County, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$88.5 million at the close of the most recent fiscal year. The largest component of the County's total net position (\$45 million or 50.8%) is its net investment in capital assets (e.g., land, buildings, machinery and equipment) less any outstanding debt used to acquire those assets. The County used these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The following table represents the condensed Statement of Net Position as of November 30, 2016.

CONDENSED STATEMENT OF NET POSITION

	Governmental Activities		Component Unit		Total	
	2016	2015	2016	2015	2016	2015
Assets:						
Current and Other Assets	\$ 70,124,962	\$ 67,191,284	\$ 500,287	\$ 580,945	\$ 70,625,249	\$ 67,772,229
Long-term Notes Receivable	86,027	147,880	-	-	86,027	147,880
Capital Assets	45,199,223	46,280,689	235,039	224,433	45,434,262	46,505,122
Total Assets	<u>115,410,212</u>	<u>113,619,853</u>	<u>735,326</u>	<u>805,378</u>	<u>116,145,538</u>	<u>114,425,231</u>
Deferred Outflow of Resources	<u>13,806,856</u>	<u>7,912,412</u>	<u>62,714</u>	<u>10,382</u>	<u>13,869,570</u>	<u>7,922,794</u>
Total Assets and Deferred Outflow of Resources	<u>129,217,068</u>	<u>121,532,265</u>	<u>798,040</u>	<u>815,760</u>	<u>130,015,108</u>	<u>122,348,025</u>
Liabilities:						
Current and Other Liabilities	4,008,406	3,794,457	458,433	712,006	4,466,839	4,506,463
Long-term Liabilities	23,965,513	15,606,267	96,290	25,523	24,061,803	15,631,790
Total Liabilities	<u>27,973,919</u>	<u>19,400,724</u>	<u>554,723</u>	<u>737,529</u>	<u>28,528,642</u>	<u>20,138,253</u>
Deferred Inflows of Resources	<u>12,768,911</u>	<u>12,753,480</u>	<u>-</u>	<u>18,430</u>	<u>12,768,911</u>	<u>12,771,910</u>
Net Position:						
Net Investment in Capital Assets	44,847,585	45,832,808	235,039	224,433	45,082,624	46,057,241
Restricted	8,645,361	6,369,926	-	-	8,645,361	6,369,926
Unrestricted	34,981,292	37,175,327	8,278	(164,632)	34,989,570	37,010,695
Total Net Position	<u>\$ 88,474,238</u>	<u>\$ 89,378,061</u>	<u>\$ 243,317</u>	<u>\$ 59,801</u>	<u>\$ 88,717,555</u>	<u>\$ 89,437,862</u>

Another component of the County's total net position, totaling \$8.6 million or 9.8%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$35 million or 39.5%, may be used to meet the government's ongoing obligation to its citizens and creditors. For more detailed information see the Statement of Net Position on pages 13-14 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

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

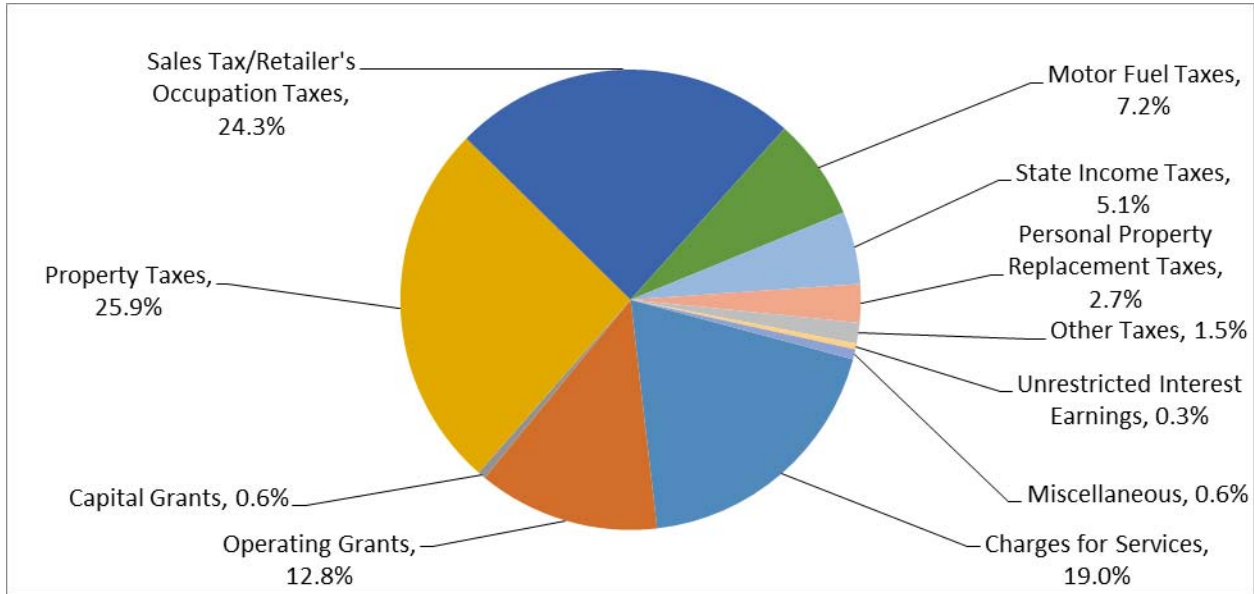
TAZEWELL COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Component Unit		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues:						
Charges for Services	9,213,402	9,842,925	1,213,914	1,223,158	10,427,316	11,066,083
Operating Grants	6,191,376	6,934,730	-	-	6,191,376	6,934,730
Capital Grants	269,209	1,226,501	-	-	269,209	1,226,501
General Revenues:						
Property Taxes	12,556,078	12,194,307	-	-	12,556,078	12,194,307
Sales Tax/Retailer's Occupation Taxes	11,779,393	11,784,910	-	-	11,779,393	11,784,910
Motor Fuel Taxes	3,474,931	3,373,149	-	-	3,474,931	3,373,149
State Income Taxes	2,470,619	2,813,606	-	-	2,470,619	2,813,606
Personal Property Replacement Taxes	1,309,483	1,477,825	-	-	1,309,483	1,477,825
Other Taxes	704,768	691,605	-	-	704,768	691,605
Unrestricted Interest Earnings	200,806	175,864	298	292	201,104	176,156
Miscellaneous	337,861	783,846	41,829	25,803	379,690	809,649
Total Revenues	<u>48,507,926</u>	<u>51,299,268</u>	<u>1,256,041</u>	<u>1,249,253</u>	<u>49,763,967</u>	<u>52,548,521</u>
Expenses:						
Judicial	10,333,310	10,125,580	-	-	10,333,310	10,125,580
Public Safety and Corrections	14,100,408	13,016,930	-	-	14,100,408	13,016,930
Community Development	371,658	348,819	-	-	371,658	348,819
Highways	7,593,217	8,234,540	-	-	7,593,217	8,234,540
Education	-	129,536	-	-	-	129,536
Health and Welfare	9,686,938	10,142,929	-	-	9,686,938	10,142,929
General Government Services	7,316,303	6,884,988	-	-	7,316,303	6,884,988
Interest Expense	9,915	13,271	-	-	9,915	13,271
Emergency Telephone System Board	-	-	1,072,525	1,527,554	1,072,525	1,527,554
Total Expenses	<u>49,411,749</u>	<u>48,896,593</u>	<u>1,072,525</u>	<u>1,527,554</u>	<u>50,484,274</u>	<u>50,424,147</u>
Change in Net Position	(903,823)	2,402,675	183,516	(278,301)	(720,307)	2,124,374
Net Position, beginning of year	<u>89,378,061</u>	<u>86,975,386</u>	<u>59,801</u>	<u>338,102</u>	<u>89,437,862</u>	<u>87,313,488</u>
Net Position, end of year	<u>88,474,238</u>	<u>89,378,061</u>	<u>243,317</u>	<u>59,801</u>	<u>88,717,555</u>	<u>89,437,862</u>

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

General revenues for the County's governmental activities are derived from a number of different sources which are dependent on different financial factors. As illustrated in the following chart, the majority of revenues are derived from property taxes (25.9%), sales/retailers occupational taxes (24.3%) and charges for services (19.0%).

Governmental Activities – Revenues by Source

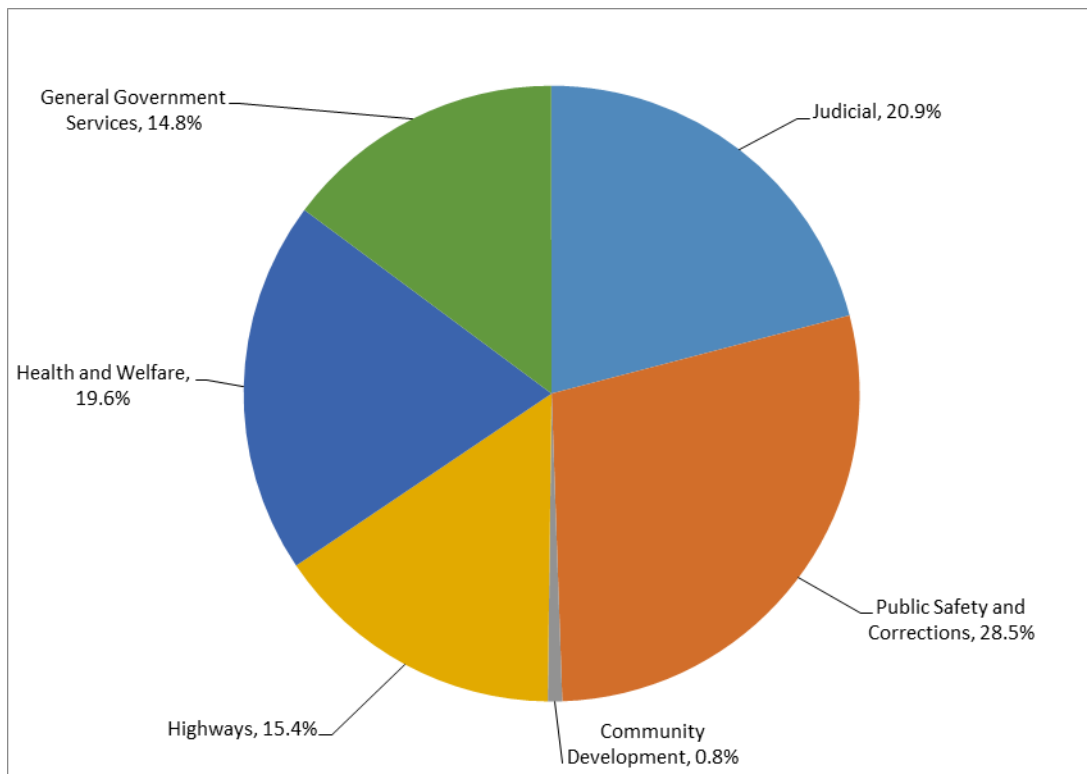


**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

The chart below shows the expenses by activity type for the governmental activities for the County during Fiscal Year 2016. For the Fiscal Year Ended November 30, 2016, governmental activity expenses totaled \$49,411,749, an increase of \$515,156 or 1% when compared to Fiscal Year 2015. The majority of that increase was reflected in Public Safety and Corrections which showed a \$1 million increase, some of which was offset by a decrease in Highway and Health and Welfare.

Public Safety and Correction expenses constituted the largest single category of expenses within the governmental activities totaling \$14,010,408, or 28.5% of total expenses. Judicial and Health and Welfare expenses were the next largest at \$10,333,310 (20.9%) and \$9,686,938 (19.6%), respectively.

Governmental Activities – Expenses by Activity Type



Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

As of November 30, 2016, the County's governmental funds reported combined ending fund balances of \$47,226,944 which is an increase of \$1,730,991 from the prior year fund balances.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The total General Fund balance decreased from \$19,168,183 at the end of Fiscal Year 2015 to \$18,920,524 at the end of Fiscal Year 2016. Expenditures were \$251,461 more than revenues in 2016.

The IMRF Fund is a special revenue fund used to collect taxes for the employer contribution to the state retirement system. The ending fund balance for IMRF increased by \$104,528; from \$1,583,113 in Fiscal Year 2015 to \$1,687,641 in Fiscal Year 2016.

The County Highway Fund is a special revenue fund used to account for revenues derived from specific taxes and user charges for the maintenance of County highways. The ending fund balance for the County Highway fund increased from \$1,979,769 in Fiscal Year 2015 to \$1,996,208 in Fiscal Year 2016, a \$16,439 increase.

The County Motor Fuel Tax Fund is a special revenue fund that accounts for repairs and maintenance for County highways with funding derived from the state's distribution of the County's share of the motor fuel taxes collected by the state. The ending fund balance for the County Motor Fuel Tax Fund decreased by \$190,785; from \$5,091,288 in Fiscal Year 2015 to \$4,900,503 in Fiscal Year 2016.

The County Health Fund is a special revenue fund that accounts for the operations of the Tazewell County Health Department. The County Health Fund ended the year with a fund balance of \$3,561,605, representing an increase of \$23,355 for Fiscal Year 2016.

Budgetary Highlights

During Fiscal Year 2016, the County made amendments to the budget within the funds but those amendments did not alter the total budgeted amount for the year.

Capital Asset Administration

The County's investment in capital assets net of accumulated depreciation for its primary government and discretely presented component unit as of November 30, 2016 was \$45,434,262. This investment in capital assets includes land, land improvements, buildings and building improvements, furnishings and equipment, infrastructure, and construction in progress as detailed below:

**Capital Assets
November 30, 2016
(net of depreciation)**

	Primary Government		Discretely Presented Component Unit		Total	
	2016	2015	2016	2015	2015	2015
Land	1,735,715	1,735,715	-	-	1,735,715	1,735,715
Construction in Progress	535,931	215,310	-	-	535,931	215,310
Buildings and Building Improvements	18,966,068	19,377,431	-	-	18,966,068	19,377,431
Land Improvements	421,332	431,176	-	-	421,332	431,176
Furnishings and Equipment	2,737,672	2,912,778	235,039	224,433	2,972,711	3,137,211
Infrastructure	20,802,505	21,608,279	-	-	20,802,505	21,608,279
Total	45,199,223	46,280,689	235,039	224,433	45,434,262	46,505,122

Additional information on the County's capital assets can be found in Note 6 on pages 41-42 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2016**

Long-Term Debt

As of November 30, 2016, Tazewell County's total governmental activities long-term debt liabilities were \$351,638. This includes \$187,059 in general obligation debt certificates and \$164,579 in capital leases for a wheel loader and various copy machines.

Additional information on long-term debt activity can be found in Note 7 on pages 42-44 of this report.

Deferred Outflows of Resources

As of November 30, 2016, the County had deferred outflows of resources related to pension expense to be recognized in future periods and for pension contributions made after the measurement dates of \$13,806,856.

Deferred Inflows of Resources

The County had deferred inflows of resources related to property taxes receivable recorded in the current year for which the revenue will be received in subsequent year of \$12,768,911.

Economic Factors and Next Year's Budgets and Rates

The equalized assessed valuation (EAV) of taxable property in Tazewell County, for taxes payable in 2017, increased by approximately 2% to \$2.61 billion. Residential properties made up 71.7% of the EAV, while commercial and industrial development constituted 20.3% and farmland 7.4%.

The State of Illinois is the largest unknown variable with regards to Tazewell County's fiscal stability in the future. The current budget impasse adds to the uncertainty. The County continues to closely monitor the situation at the State level with a special focus on any discussions related to reductions, withholding and/or sweeping of state shared revenues.

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2016**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT ASSETS			
Cash	\$ 42,134,557	\$ 132,019	\$ 42,266,576
Investments	9,153,653	-	9,153,653
Receivables:			
Property Taxes	12,768,911	-	12,768,911
State of Illinois	5,631,028	-	5,631,028
Other	94,182	366,561	460,743
Notes Receivable, Net of Allowance for Doubtful			
Accounts of \$50,000	87,641	-	87,641
Prepaid Expenses	135,454	1,707	137,161
Accrued Interest Receivable	59,845	-	59,845
Inventory, at Cost	59,691	-	59,691
Total Current Assets	<u>70,124,962</u>	<u>500,287</u>	<u>70,625,249</u>
NONCURRENT ASSETS			
Notes Receivable	86,027	-	86,027
Capital Assets, Not Depreciated	2,271,646	-	2,271,646
Capital Assets, Net	<u>42,927,577</u>	<u>235,039</u>	<u>43,162,616</u>
Total Noncurrent Assets	<u>45,285,250</u>	<u>235,039</u>	<u>45,520,289</u>
 Total Assets	 115,410,212	 735,326	 116,145,538
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	<u>13,806,856</u>	<u>62,714</u>	<u>13,869,570</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 129,217,068</u>	 <u>\$ 798,040</u>	 <u>\$ 130,015,108</u>

See accompanying Notes to Financial Statements.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT LIABILITIES			
Accounts Payable	\$ 1,593,219	\$ 445,573	\$ 2,038,792
Accrued Payroll and Related Costs	1,266,192	5,260	1,271,452
Estimated Payable for Claims and Losses	411,295	-	411,295
Due to Others	46,330	-	46,330
Trust Funds Due Others	473,792	-	473,792
Unearned Revenue - Other	26,653	7,600	34,253
Debt Certificates	26,346	-	26,346
Capital Lease Obligation	164,579	-	164,579
Total Current Liabilities	<u>4,008,406</u>	<u>458,433</u>	<u>4,466,839</u>
NONCURRENT LIABILITIES			
Compensated Absences Payable	501,751	-	501,751
Net Pension Liability	21,378,803	96,290	21,475,093
Other Post-Employment Benefit Obligation	1,924,246	-	1,924,246
Debt Certificates	160,713	-	160,713
Total Noncurrent Liabilities	<u>23,965,513</u>	<u>96,290</u>	<u>24,061,803</u>
Total Liabilities	27,973,919	554,723	28,528,642
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	12,768,911	-	12,768,911
NET POSITION			
Net Investment in Capital Assets	44,847,585	235,039	45,082,624
Restricted for:			
Judicial	2,117,268	-	2,117,268
Public Safety and Corrections	225,696	-	225,696
Community Development	548,792	-	548,792
Highways	1,926,813	-	1,926,813
Health and Welfare	432,728	-	432,728
General Governmental Services	659,956	-	659,956
Retirement	2,734,108	-	2,734,108
Unrestricted	<u>34,981,292</u>	<u>8,278</u>	<u>34,989,570</u>
Total Net Position	<u>\$ 88,474,238</u>	<u>\$ 243,317</u>	<u>\$ 88,717,555</u>

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2016**

	Program Revenues			Net Revenue (Expenses) and Changes in Net Position		Total Reporting Entity	
	Expenses	Charges for Services	Operating Grants	Capital Grants	Primary Government		Component Unit
PRIMARY GOVERNMENT							
Governmental Activities:							
Judicial	\$ 10,333,310	\$ 3,409,296	\$ 1,144,721	\$ -	\$ (5,779,293)	\$ -	\$ (5,779,293)
Public Safety and Corrections	14,100,408	971,569	58,414	6,766	(13,063,659)	-	(13,063,659)
Community Development	371,658	119,852	-	-	(251,806)	-	(251,806)
Highways	7,593,217	238,415	-	257,173	(7,097,629)	-	(7,097,629)
Health and Welfare	9,686,938	2,091,612	4,887,624	-	(2,707,702)	-	(2,707,702)
General Governmental Services	7,316,303	2,382,658	100,617	5,270	(4,827,758)	-	(4,827,758)
Interest Expense	9,915	-	-	-	(9,915)	-	(9,915)
Total Primary Government	<u>\$ 49,411,749</u>	<u>\$ 9,213,402</u>	<u>\$ 6,191,376</u>	<u>\$ 269,209</u>	(33,737,762)	-	(33,737,762)
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,072,525</u>	<u>\$ 1,213,914</u>	<u>\$ -</u>	<u>\$ -</u>	-	141,389	141,389
GENERAL REVENUES							
Property Taxes					12,556,078	-	12,556,078
Sales Tax/Retailers' Occupation Taxes					11,779,393	-	11,779,393
Motor Fuel Taxes					3,474,931	-	3,474,931
State Income Taxes					2,470,619	-	2,470,619
Personal Property Replacement Taxes					1,309,483	-	1,309,483
Other Taxes					704,768	-	704,768
Unrestricted Interest Earnings					200,806	298	201,104
Miscellaneous					337,861	41,829	379,690
Total General Revenues					<u>32,833,939</u>	<u>42,127</u>	<u>32,876,066</u>
Change in Net Position					(903,823)	183,516	(720,307)
NET POSITION							
Beginning of Year					<u>89,378,061</u>	<u>59,801</u>	<u>89,437,862</u>
End of Year					<u>\$ 88,474,238</u>	<u>\$ 243,317</u>	<u>\$ 88,717,555</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET – GOVERNMENTAL FUNDS
NOVEMBER 30, 2016**

ASSETS	<u>General Fund</u>	<u>Illinois Municipal Retirement Fund</u>
Cash	\$ 12,746,311	\$ 1,689,437
Investments	3,627,417	-
Receivables:		
Property Taxes	4,158,000	1,662,953
State of Illinois	4,314,544	-
Other	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$50,000	-	-
Prepaid Expenses	125,226	-
Accrued Interest Receivable	44,647	-
Inventory, at Cost	-	-
Due from Other Funds	<u>186,201</u>	<u>-</u>
Total Assets	<u><u>\$ 25,202,346</u></u>	<u><u>\$ 3,352,390</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 483,095	\$ -
Accrued Payroll and Related Costs	905,504	-
Due to Other Funds	234,230	1,796
Due to Others - Deferred Prosecution	20,746	-
Due to Others - Veteran Memorial	6,455	-
Trust Funds Due Others	473,792	-
Unearned Revenue - Other	-	-
Total Liabilities	<u>2,123,822</u>	<u>1,796</u>
DEFERRED INFLOWS OF RESOURCES		
Subsequent Year's Property Taxes	4,158,000	1,662,953
Unavailable Revenue	-	-
Total Deferred Inflows of Resources	<u>4,158,000</u>	<u>1,662,953</u>
FUND BALANCES		
Nonspendable:		
Inventory	-	-
Prepays	125,226	-
Restricted for:		
Judicial	-	-
Public Safety and Corrections	-	-
Community Development	-	-
Highways	-	-
Health and Welfare	-	-
General Governmental Services	-	-
Retirement	-	1,687,641
Committed to:		
Public Safety and Corrections	491,804	-
Assigned to:		
Judicial	541,019	-
Public Safety and Corrections	66,642	-
Community Development	-	-
Highways	-	-
Health and Welfare	-	-
General Governmental Services	-	-
Working Cash	450,757	-
Unassigned	<u>17,245,076</u>	<u>-</u>
Total Fund Balances	<u><u>18,920,524</u></u>	<u><u>1,687,641</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 25,202,346</u></u>	<u><u>\$ 3,352,390</u></u>

See accompanying Notes to Financial Statements.

County Highway Fund	County Motor Fuel Tax Fund	County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,207,909	\$ 549,812	\$ 2,418,796	\$ 16,010,937	\$ 35,623,202
-	4,054,410	703,626	768,200	9,153,653
1,786,950	-	882,041	4,278,967	12,768,911
-	389,675	573,207	353,602	5,631,028
17,003	-	-	77,179	94,182
-	-	-	173,668	173,668
2,462	-	5,792	1,974	135,454
-	15,198	-	-	59,845
-	-	59,691	-	59,691
-	-	-	420,675	606,876
<u>\$ 4,014,324</u>	<u>\$ 5,009,095</u>	<u>\$ 4,643,153</u>	<u>\$ 22,085,202</u>	<u>\$ 64,306,510</u>
\$ 172,718	\$ 17,573	\$ 12,203	\$ 904,095	\$ 1,589,684
56,813	6,996	163,480	133,399	1,266,192
1,635	84,023	1,548	517,874	841,106
-	-	-	-	20,746
-	-	-	-	6,455
-	-	-	-	473,792
-	-	22,276	4,377	26,653
<u>231,166</u>	<u>108,592</u>	<u>199,507</u>	<u>1,559,745</u>	<u>4,224,628</u>
1,786,950	-	882,041	4,278,967	12,768,911
-	-	-	86,027	86,027
<u>1,786,950</u>	<u>-</u>	<u>882,041</u>	<u>4,364,994</u>	<u>12,854,938</u>
-	-	59,691	-	59,691
2,462	-	5,792	1,974	135,454
-	-	-	2,117,268	2,117,268
-	-	-	225,696	225,696
-	-	-	462,765	462,765
-	-	-	1,926,813	1,926,813
-	-	-	432,728	432,728
-	-	-	659,956	659,956
-	-	-	1,046,467	2,734,108
-	-	-	-	491,804
-	-	-	583,726	1,124,745
-	-	-	189,151	255,793
-	-	-	324,237	324,237
1,993,746	4,900,503	-	4,186,985	11,081,234
-	-	3,496,122	2,035,755	5,531,877
-	-	-	1,984,584	1,984,584
-	-	-	-	450,757
-	-	-	(17,642)	17,227,434
<u>1,996,208</u>	<u>4,900,503</u>	<u>3,561,605</u>	<u>16,160,463</u>	<u>47,226,944</u>
<u>\$ 4,014,324</u>	<u>\$ 5,009,095</u>	<u>\$ 4,643,153</u>	<u>\$ 22,085,202</u>	<u>\$ 64,306,510</u>

**TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2016**

Total Fund Balances - Governmental Funds \$ 47,226,944

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	\$ 101,354,721	
Accumulated Depreciation	56,155,498	45,199,223

Long-term receivable is not available to pay for current period expenditures and therefore was not reported as an asset in the governmental funds.		86,027
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Deferred outflows of resources for net pension liability		13,806,856
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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.		6,311,626
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Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at November 30, 2016 consist of:

Compensated Absences	501,751	
Net Pension Liability	21,378,803	
Other Post-Employment Benefit Obligation	1,924,246	
Debt Certificates	187,059	
Capital Lease Obligation	164,579	(24,156,438)

Total Net Position of Governmental Activities		<u>\$ 88,474,238</u>
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See accompanying Notes to Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2016

	General Fund	Illinois Municipal Retirement Fund
REVENUES		
Property Taxes	\$ 4,064,635	\$ 1,734,633
Sales Tax/Retailers' Occupation Taxes	9,940,935	1,295,781
Intergovernmental	5,169,864	142,995
Loan Repayment	-	-
Licenses and Permits	718,421	-
Charges for Services	3,714,886	-
Fines and Forfeitures	595,992	-
Interest	75,304	-
Miscellaneous	518,242	-
Total Revenues	24,798,279	3,173,409
EXPENDITURES		
Current:		
Judicial	7,117,383	-
Public Safety and Corrections	9,432,816	-
Community Development	276,348	-
Highways	-	-
Health and Welfare	-	-
General Governmental Services	7,583,894	-
Retirement	-	3,068,881
Capital Outlay	587,243	-
Debt Service:		
Principal	50,332	-
Interest and Fees	1,724	-
Total Expenditures	25,049,740	3,068,881
Excess (Deficiency) of Revenues over Expenditures	(251,461)	104,528
OTHER FINANCING SOURCES (USES)		
Transfers In	3,802	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	3,802	-
Net Change in Fund Balances	(247,659)	104,528
FUND BALANCE		
Beginning of Year	19,168,183	1,583,113
End of Year	\$ 18,920,524	\$ 1,687,641

See accompanying Notes to Financial Statements.

County Highway Fund	County Motor Fuel Tax Fund	County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,711,695	\$ -	\$ 868,588	\$ 4,176,527	\$ 12,556,078
-	-	-	542,677	11,779,393
187,125	2,419,469	4,303,271	2,197,662	14,420,386
-	-	-	61,853	61,853
-	-	-	-	718,421
120,363	88,620	659,778	2,747,663	7,331,310
-	-	-	49,437	645,429
6,530	38,728	11,209	48,576	180,347
12,446	-	266,655	39,013	836,356
<u>2,038,159</u>	<u>2,546,817</u>	<u>6,109,501</u>	<u>9,863,408</u>	<u>48,529,573</u>
-	-	-	561,391	7,678,774
-	-	-	138,669	9,571,485
-	-	-	(10,000)	266,348
1,850,286	2,720,300	-	1,358,503	5,929,089
-	-	6,026,814	2,416,787	8,443,601
-	-	-	1,371,788	8,955,682
-	-	-	1,492,245	4,561,126
216,541	17,302	30,000	435,233	1,286,319
20,115	-	25,796	-	96,243
4,655	-	3,536	-	9,915
<u>2,091,597</u>	<u>2,737,602</u>	<u>6,086,146</u>	<u>7,764,616</u>	<u>46,798,582</u>
(53,438)	(190,785)	23,355	2,098,792	1,730,991
69,877	-	-	1,387	75,066
-	-	-	(75,066)	(75,066)
<u>69,877</u>	<u>-</u>	<u>-</u>	<u>(73,679)</u>	<u>-</u>
16,439	(190,785)	23,355	2,025,113	1,730,991
<u>1,979,769</u>	<u>5,091,288</u>	<u>3,538,250</u>	<u>14,135,350</u>	<u>45,495,953</u>
<u>\$ 1,996,208</u>	<u>\$ 4,900,503</u>	<u>\$ 3,561,605</u>	<u>\$ 16,160,463</u>	<u>\$ 47,226,944</u>

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, 2016

Total Net Change in Fund Balances - Governmental Funds		\$ 1,730,991
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 outlay for the year:		
Capital Outlay	\$ 1,286,319	
Depreciation Expense	<u>(2,355,638)</u>	(1,069,319)
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 Disposal of Capital Assets		(12,147)
Pension contributions are expenditures in the governmental funds. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows of resources related to pensions, and the investment experience.		
Pension Contributions	3,189,734	
Pension Expense	<u>(5,266,200)</u>	(2,076,466)
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	25,796	
Capital Lease Obligation	<u>70,447</u>	96,243
Accrued compensated absences reported in the Statement of Net Position do require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		
		4,938
The increase in 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.		
		(584,199)
Repayments of loan principal for the community development loan program are shown as revenue, and loan disbursements are shown as revenues and expenditures at the fund level but are reflected as increases or decreases in notes receivable in the government-wide statements.		
Repayments of Loan Principal		(61,853)
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>1,067,989</u>
Change in Net Position of Governmental Activities		<u>\$ (903,823)</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
PROPRIETARY FUND – INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2016**

ASSETS

Cash	\$ 6,511,355
Due from Other Funds	234,230
Total Assets	<u>6,745,585</u>

LIABILITIES

Accounts Payable	3,535
Estimated Payable for Claims and Losses	411,295
Due to Others	19,129
Total Liabilities	<u>433,959</u>

NET POSITION - UNRESTRICTED

\$ 6,311,626

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2016**

OPERATING REVENUES	
Charges for Services	\$ 4,839,026
Refunds and Recoveries	19,747
Total Operating Revenues	4,858,773
 OPERATING EXPENSES	
Medical Claims	3,327,737
Administrative Costs	133,824
Stop Loss Reinsurance	349,682
Total Operating Expenses	3,811,243
 OPERATING INCOME	 1,047,530
 NONOPERATING REVENUES	
Interest Income	20,459
 CHANGE IN NET POSITION	 1,067,989
 NET POSITION	
Beginning of Year	5,243,637
End of Year	\$ 6,311,626

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2016**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Assessments Made to Other Funds	\$ 3,649,387
Cash Received from Employees and Others	1,151,000
Cash Received from Refunds and Recoveries	19,747
Cash Paid for Claims	(3,438,131)
Cash Paid for Administrative Costs and Stop Loss Insurance	(483,506)
Net Cash Provided by Operating Activities	898,497

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Cash and Investments	20,459
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NET INCREASE IN CASH

918,956

CASH

Beginning of Year	5,592,399
End of Year	\$ 6,511,355

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

Operating Income	\$ 1,047,530
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Assets and Liabilities:	
Due from Other Funds	(38,639)
Accounts Payable	(149,239)
Estimated Payable for Claims and Losses	38,845
Net Cash Provided by Operating Activities	\$ 898,497

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
FIDUCIARY FUNDS – AGENCY FUND
STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2016**

ASSETS

Cash and Investments	\$ 1,847,238
	<hr/>
Total Assets	\$ 1,847,238
	<hr/> <hr/>

LIABILITIES

Due to State of Illinois	\$ 30,246
Due to Others	219,594
Amounts Due Taxing Bodies and Others	69,333
Amounts Held Pending Court Disposition	109,215
Amounts Held for Prisoners	11,837
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	1,407,013
	<hr/>
Total Liabilities	\$ 1,847,238
	<hr/> <hr/>

See accompanying Notes to Financial Statements.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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, 2016

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

Financial Reporting Entity (Continued)

Emergency Telephone System Board of Tazewell County (ETSB)

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

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

Significant accounting policies of the ETSB are the same as those of Tazewell County. Separate financial statements are not prepared.

Other Related Organizations

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

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

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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

Government-Wide and Fund Financial Statements

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

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

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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, 2016

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.

Additionally, the County reports the following fund types:

Internal Service Fund - This fund is used to account for the self-insured medical program that is provided to other funds of the County on a cost-reimbursement basis.

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

The proprietary fund (only proprietary fund Tazewell County maintains is the internal service fund) distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. Operating expenses for the proprietary fund include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments

The County's cash is comprised of cash on hand, demand deposits, and short-term investments, typically with a maturity at the date of purchase of twelve months or less.

The County and ETSB invest in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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

Deposits and Investments (Continued)

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.

Prepaid Items

Prepaid items represent current expenditures which benefit future periods. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

Inventories

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

Capital Assets

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

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.

**TAZEWELL COUNTY, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 NOVEMBER 30, 2016**

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

Capital Assets (Continued)

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 are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows of Resources

The County would report decreases in net position or fund balance that relate to future periods as deferred outflows of resources in a separate section of its statements of net position or governmental fund balance sheet. The County has deferred outflows related to pension expense to be recognized in future periods and for pension contributions made after the measurement dates.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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

Deferred Inflows of Resources

The County's financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund balance that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has two types of items which occur related to revenue recognition. Property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is intended to finance the subsequent year. Economic development loan receivables are recorded in the current year, but the revenue will be recorded in each subsequent year for the life of the loan, as it is not available in the governmental funds as of fiscal year-end.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. As of November 30, 2016, there were no unspent bond proceeds. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

Cash Equivalents

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At November 30, 2016, there were no investments that were cash equivalents.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund balance during the reporting period. Actual results could differ from those estimates. Material estimates that are particularly susceptible to significant change in the near term relate to the determination of the net pension liability and related deferred inflows and outflows of resources, other post-employment benefit obligation, and estimated payable for claims and issues.

Budgetary Data

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

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

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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

Common Cash Account

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

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

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

Fund Balance Classification

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventory and prepaid expenditures as nonspendable fund balance.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The County has classified state and federal grants as being restricted because their use is restricted by granting agencies. The County has also classified property taxes and various fees and fines as being restricted because their use is restricted by state laws and regulations.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County has classified fees collected to house gainfully employed prisoners as being committed because their use is formally committed by the County Board.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

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

Fund Balance Classification (Continued)

- 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.

Minimum Fund Balance Policy

It is the policy of the Tazewell County Board to maintain unrestricted balances in the General Fund and in its Special Revenue Funds in an amount equal to at least four months (33%) of projected expenditures. For those Funds whose primary revenue source is the real estate tax levy, a minimum fund balance should be maintained equal to one half (50%) of projected expenditures.

NOTE 2 CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

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

As of November 30, 2016, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$53,128,628 (excludes petty cash in the amount of \$136,066 which is included in the cash balance in the statement of net position). As of November 30, 2016, \$46,625,207 of the County's bank balance of \$53,940,994 was exposed to custodial credit risk as follows:

Uninsured with Collateral Held by Pledging Bank	\$ 9,303,120
Uninsured with Collateral Held by Pledging Bank's Trust Department not in the County's Name	<u>37,322,087</u>
Total	<u><u>\$ 46,625,207</u></u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits (Continued)

As of November 30, 2016, the County's investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 37,319,464	\$ 37,319,464	\$ 37,319,464
Illinois Funds	2,623	2,623	2,623
	<u>\$ 37,322,087</u>	<u>\$ 37,322,087</u>	<u>\$ 37,322,087</u>

* Equivalent to Deposit Balance

Custodial Credit Risk - Investments

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

Illinois Funds - The fair value of the County's position in this fund is equal to the value of the County's fund shares. The portfolio is regulated by oversight of the Treasurer of the State of Illinois and private rating agencies. The portfolio has AAAM ratings from Standard and Poor's. The assets of the fund are mainly invested in securities issued by the United States government or agencies related to the United States. Assets of the fund not invested in United States government securities are fully collateralized by pledged securities. The time to maturity of the investments in this external investment pool averages less than one year. The carrying amount of these deposits at November 30, 2016 was \$2,623.

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Concentration Risk

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

Credit Risk

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

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

Other Information

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

Reconciliation

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2016 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 42,266,576	\$ -	\$ 42,266,576
Investments	9,153,653	-	9,153,653
Cash and Investments	-	1,847,238	1,847,238
Total	\$ 51,420,229	\$ 1,847,238	\$ 53,267,467
Petty Cash			\$ 136,066
Bank Deposits			53,128,778
Illinois Funds - Money Market Accounts			2,623
Total			\$ 53,267,467

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 3 PROPERTY TAXES

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

Property taxes levied in 2015 are reflected as revenues in fiscal year 2016. 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 2016 have been recognized as assets, net of an estimated uncollectible amount of 1%, and deferred inflows of resources as these taxes will be collected and are planned for budget purposes to be used in 2017.

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, 2016 for the County's major funds and nonmajor funds are as follows:

	General	County Motor Fuel Tax	County Health	Nonmajor Funds
State of Illinois:				
Sales Taxes	\$ 2,921,453	\$ -	\$ -	\$ -
Income Taxes	581,395	-	-	-
Video Gaming Taxes	8,327	-	-	-
Replacement Taxes	58,236	-	-	-
Use Taxes	149,904	-	-	-
Motor Fuel Taxes	-	301,055	-	91,044
Reimbursements	445,979	88,620	-	-
Grants	-	-	-	262,558
Department of Public Health and Department of Human Services	-	-	573,207	-
Other	149,250	-	-	-
Total	<u>\$ 4,314,544</u>	<u>\$ 389,675</u>	<u>\$ 573,207</u>	<u>\$ 353,602</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 4 RECEIVABLES (CONTINUED)

	County Highway	Nonmajor Funds
Other:		
Tipping Fees	\$ -	\$ 69,097
Miscellaneous Other	17,003	8,082
	\$ 17,003	\$ 77,179

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:

	Economic Development Grant
<u>Due in Year Ending November 30:</u>	
2017	\$ 137,641
2018	38,054
2019	19,687
2020	17,798
2021	10,488
	223,668
Allowance for Doubtful Accounts, Current	(50,000)
	\$ 173,668

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2016 was as follows:

Primary Government

	Balance at November 30, 2015	Additions	Deductions	Balance at November 30, 2016
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	215,310	364,821	44,200	535,931
Depreciated:				
Buildings and Building Improvements	28,665,803	175,763	-	28,841,566
Land Improvements	1,475,968	33,000	-	1,508,968
Furnishings and Equipment	10,612,716	773,992	442,425	10,944,283
Infrastructure	57,744,058	44,200	-	57,788,258
Total Capital Assets	<u>100,449,570</u>	<u>1,391,776</u>	<u>486,625</u>	<u>101,354,721</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	9,288,372	587,126	-	9,875,498
Land Improvements	1,044,792	42,844	-	1,087,636
Furnishings and Equipment	7,699,938	875,694	369,021	8,206,611
Infrastructure	36,135,779	849,974	-	36,985,753
Total Accumulated Depreciation	<u>54,168,881</u>	<u>2,355,638</u>	<u>369,021</u>	<u>56,155,498</u>
Governmental Capital Assets, Net	<u>\$ 46,280,689</u>	<u>\$ (963,862)</u>	<u>\$ 117,604</u>	<u>\$ 45,199,223</u>

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows:

Judicial	\$ 21,013
Public Safety and Corrections	597,554
Highways	1,180,740
Health and Welfare	143,376
General Governmental Services	412,955
Total Depreciation Expense	<u>\$ 2,355,638</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 6 CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at November 30, 2015	Additions	Deductions	Balance at November 30, 2016
ETSB:				
Equipment	\$ 3,269,143	\$ 16,097	\$ -	\$ 3,285,240
Less Accumulated Depreciation:				
Equipment	3,044,710	5,491	-	3,050,201
Component Unit Capital Assets, Net	<u>\$ 224,433</u>	<u>\$ 10,606</u>	<u>\$ -</u>	<u>\$ 235,039</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, 2016:

	Balance November 30, 2015	Additions	Reductions	Balance November 30, 2016	Current Portion	Long-Term Portion
General Obligation						
Debt Certificates	\$ 212,855	\$ -	\$ 25,796	\$ 187,059	\$ 26,346	\$ 160,713
Capital Leases	235,026	-	70,447	164,579	164,579	-
Total	<u>\$ 447,881</u>	<u>\$ -</u>	<u>\$ 96,243</u>	<u>\$ 351,638</u>	<u>\$ 190,925</u>	<u>\$ 160,713</u>

General Obligation Debt

General obligation debt at November 30, 2016 is comprised of the following original issue:

General Obligation Debt Certificates, Series 2006, Dated July 19, 2006, Principal Due Monthly through June 2023, with Interest Due Monthly at 2.1125%. Original Issue of \$378,500	<u>\$ 187,059</u>
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Tazewell County is required to comply with certain debt covenants contained in the debt issue agreement.

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

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 7 LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize debt outstanding at November 30, 2016 are as follows:

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2017	26,346	3,685	30,031
2018	26,908	3,123	30,031
2019	27,482	2,549	30,031
2020	28,068	1,963	30,031
2021	28,667	1,364	30,031
2022 - 2023	49,588	904	50,492
Total	<u>\$ 187,059</u>	<u>\$ 13,588</u>	<u>\$ 200,647</u>

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:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 328,054
Less: Accumulated Depreciation	268,409
Total	<u>\$ 59,645</u>

Depreciation expense for these assets acquired through capital lease totaled \$109,351.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2016 were as follows:

<u>Year Ending November 30:</u>	<u>Governmental Activities</u>
2017	\$ 167,943
Less: Amount Representing Interest	3,364
Present Value of Minimum Lease Payments	<u>\$ 164,579</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 7 LONG-TERM DEBT (CONTINUED)

Compensated Absences

Activity for compensated absences for the governmental activities for the year ended November 30, 2016 was as follows:

<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
\$ 506,689	\$ 1,124,677	\$ 1,129,615	\$ 501,751	\$ -

Discretely Presented Component Unit

The following is a summary of changes in long-term debt for the year ended November 30, 2016:

November 30, 2015	Additions	Reductions	November 30, 2016	Current Portion	Long-Term Portion
\$ 29,775	\$ -	\$ 29,775	\$ -	\$ -	\$ -

The note payable beared interest at a fixed rate of 4.5%, beginning October 10, 2012, in monthly payments of \$2,990, and matured on November 10, 2016.

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

NOTE 8 LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875% of the assessed value of all taxable property located within the County. At November 30, 2016, using the 2015 assessed valuation; the statutory limit for the County was \$75,922,322, providing a debt margin of \$75,570,684.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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, 2016 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 1,635
	County Health	1,548
	Illinois Municipal Retirement	1,393
	Nonmajor Governmental	181,625
Internal Service	General	234,230
Nonmajor Governmental	Illinois Municipal Retirement	403
	County Motor Fuel Tax	84,023
	Nonmajor Governmental	336,249
		<u>\$ 841,106</u>

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

Interfund transfers:

<u>Transfers out</u>	<u>Transfers in:</u>			<u>Total</u>
	<u>General Fund</u>	<u>County Highway Fund</u>	<u>Nonmajor Governmental Funds</u>	
Nonmajor Governmental Funds	\$ 3,802	\$ 69,877	\$ 1,387	\$ 75,066

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

The transfers in to the County Highway Fund from the Nonmajor Governmental Funds are for planned transfers from other highway related funds.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 10 OTHER REQUIRED DISCLOSURES

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

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
Illinois Municipal Retirement	\$ 2,479,391	\$ 3,068,881	\$ 589,490
Township Motor Fuel Tax	840,000	1,057,560	217,560
Tort Judgement	1,036,067	1,044,147	8,080
Children's Advocacy Center	227,600	235,167	7,567
Juvenile Reporting	-	677	677

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

Fund	Amount of Deficit Balance
Sheriff's Grant Fund	\$ (17,642)

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

NOTE 11 PENSION PLAN

Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County participates in the following agent multiple employer defined benefit pension plans administered by the Illinois Municipal Retirement Fund (IMRF). A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 11 PENSION PLAN (CONTINUED)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lessor of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 11 PENSION PLAN (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2015, the following employees were covered by the benefit terms:

Regular Plan	IMRF
Retirees and Beneficiaries currently receiving benefits	278
Inactive Plan Members entitled to but not yet receiving benefits	221
Active Plan Members	381
Total	880
SLEP	
Retirees and Beneficiaries currently receiving benefits	35
Inactive Plan Members entitled to but not yet receiving benefits	4
Active Plan Members	40
Total	79

Contributions

Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2015 was 13.72%. For the fiscal year ended November 30, 2016, the County contributed \$2,426,107 to the plan.

2. As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2015 was 21.96%. For the fiscal year ended November 30, 2016, the County contributed \$774,889 to the plan.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.48%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension of plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	38%	7.39%
International Equities	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternatives	9%	N/A
Private Equity	N/A	8.15%
Hedge Funds	N/A	5.25%
Commodities	N/A	2.75%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

Single Discount Rate

A Single Discount Rate of 7.48% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.48% and 7.47% for RP and SLEP.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 11 PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 109,620,107	\$ 96,186,691	\$ 13,433,416
Changes for the Year:			
Service Cost	2,479,519	-	2,479,519
Interest on Total Pension Liability	8,156,843	-	8,156,843
Differences Between Expected and Actual Experience of the Total Pension Liability	1,760,198	-	1,760,198
Changes of Assumptions	201,445	-	201,445
Contributions - Employer	-	3,328,130	(3,328,130)
Contributions - Employee	-	1,165,422	(1,165,422)
Net Investment Income - Projected	-	7,261,150	(7,261,150)
Differences Between Projected and Actual Investment Income	-	(7,188,095)	7,188,095
Benefit Payments, including Refunds of Employee Contributions	(4,338,723)	(4,338,723)	-
Administrative expense	-	(10,448)	10,448
Other (Net Transfer)	-	169	(169)
Net Changes	<u>8,259,282</u>	<u>217,605</u>	<u>8,041,677</u>
Balances at December 31, 2015	<u>\$ 117,879,389</u>	<u>\$ 96,404,296</u>	<u>\$ 21,475,093</u>

The changes in net pension liability above are the aggregated information of the Regular Plan and Sheriff's Law Enforcement Personnel Plan. Disaggregated information for balances at December 31, 2015 was not available.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.48%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.48%	Current Discount 7.48%	1% Increase 8.48%
Net Pension Liability (Asset)	<u>\$ 39,002,906</u>	<u>\$ 21,475,093</u> *	<u>\$ 7,254,642</u>

* The analysis above is the aggregated information of the Regular Plan and Sheriff's Law Enforcement Plan. Disaggregated information was not available.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 11 PENSION PLAN (CONTINUED)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2016, the County recognized pension expense of \$5,312,954. At November 30, 2016, the County reported deferred outflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	Deferred Outflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>	
Differences Between Expected and Actual Experience	\$ 2,456,697
Changes of Assumptions	2,085,657
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	6,530,214
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	11,072,568
 <i>Pension Contributions Made Subsequent to the Measurement Date</i>	 2,797,002
 Total Deferred Amounts Related to Pensions	 \$ 13,869,570

\$2,797,002 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2017.

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2016	\$ 3,092,885
2017	3,092,885
2018	3,045,120
2019	1,841,678
2020	-
Thereafter	-
Total	\$ 11,072,568

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

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, 2016, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	36
Terminated Employees Entitled to Benefits but not yet Receiving Them	1
Active Vested Plan Members	257
Active Nonvested Plan Members	<u>163</u>
Total	<u><u>457</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, 2016

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, 2016:

Annual Required Contribution	\$ 652,617
Interest on Net OPEB	41,137
Amortization Adjustment to the ARC	<u>(34,281)</u>
Annual OPEB Cost	659,473
Contributions Made	<u>75,274</u>
Increase in Net OPEB Obligation	584,199
Net OPEB Obligation - Beginning of Year	<u>1,340,047</u>
Net OPEB Obligation - End of Year	<u><u>\$ 1,924,246</u></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.

Three-Year Trend Information

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2016	\$ 659,473	53%	\$ 1,924,246
November 30, 2015	\$ 659,473	53%	\$ 1,340,047
November 30, 2014	\$ 283,475	33%	\$ 1,028,422

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

Funded Status and Funding Progress. As of November 30, 2016, using the December 1, 2014 actuarial valuation, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial Accrued Liability (AAL)	\$ 10,672,307
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	10,672,307
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0%
Covered Payroll (Active Plan Members)	20,091,204
UAAL as a Percentage of Covered Payroll	53.1%

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 30 years, resulting in an amortization of \$355,744 for the 12 month period.

In the December 1, 2014 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of December 1, 2014 is 4%. The discount rate is determined by the plan sponsor based on the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits.

Trend Rate for Health Claims. The trend rate for health claims is 8.5% initial and 5.5% ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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.

NOTE 13 SELF-FUNDED INSURANCE

The County is exposed to various risks of loss related to torts, theft of, damages to and destruction of assets, natural disasters, and medical and dental claims of its employees and their dependents. The County uses an internal service fund to account for and finance its uninsured risks of loss for medical and dental claims. Other risks of loss are accounted for in the Tort Judgment special revenue fund. Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. At November 30, 2016, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$411,295. The County does not anticipate any amount to be incurred but not reported related to liability coverage. The County has commercial insurance coverage of \$9,000,000 for general liability insurance when aggregate claims exceed \$1,000,000 over the annual liability period and coverage for medical and hospital when claims exceed \$250,000 individually. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Various funds of the County participate and make payments to the internal service fund based on historical cost information and to establish a reserve for catastrophe losses. That reserve is considered to be \$6,311,626 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 2016 and 2015 were:

	Tort Judgment Fund	Health Insurance Fund	Total
Balance - November 30, 2014	\$ 6,843	\$ 568,049	\$ 574,892
Claims Incurred	5,785	3,746,854	3,752,639
Claims Paid	(12,628)	(3,793,214)	(3,805,842)
Balance - November 30, 2015	-	521,689	521,689
Claims Incurred	-	3,327,737	3,327,737
Claims Paid	-	(3,438,131)	(3,438,131)
Balance - November 30, 2016	\$ -	\$ 411,295	\$ 411,295

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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, 2016.

As of November 30, 2016, the building is being leased for monthly rental payments of between \$125 and \$2,600 and expires at various times through November 30, 2020. Total rental income for the year ended November 30, 2016 was \$101,705.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2017	\$ 92,395
2018	63,480
2019	32,510
2020	18,200
Total	<u>\$ 206,585</u>

NOTE 15 COMMITMENTS AND CONTINGENCIES

The County entered into a five-year noncancelable lease for the Health Department Dental Clinic. Monthly lease payments began on January 1, 2016.

The County entered into three separate police motorcycle vehicle contracts on December 4, 2015, March 1, 2016, and December 31, 2016, respectively. Annual lease payments began on December 31, 2015, March 1, 2016, and December 31, 2016, respectively.

The County entered into a 58 month contract for a backhoe loader. Monthly lease payments commenced December 27, 2012.

The County entered into seven separate two-year contracts for janitorial services. Each has monthly lease payments that commenced on April 3, 2014. These contracts were extended for one additional year on April 2, 2016.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2017	\$ 156,454
2018	51,653
2019	51,653
2020	51,653
Total	<u>\$ 311,413</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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.

TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
MAJOR FUNDS
YEAR ENDED NOVEMBER 30, 2016

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
Property Taxes	\$ 4,171,600	\$ 4,171,600	\$ 4,064,635
Sales Taxes	9,650,000	9,650,000	9,940,935
Illinois State Income Taxes	2,700,000	2,700,000	2,470,619
Personal Property Replacement Taxes	850,000	850,000	703,979
Other State Taxes	526,425	526,425	704,768
Motor Fuel Tax Allotments	-	-	-
Salary and Expenditure Reimbursements	1,410,176	1,410,176	1,285,228
Governmental Grants	5,274	5,274	5,270
Licenses and Permits	686,200	686,200	718,421
Charges for Services	4,242,560	4,242,560	3,714,886
Fines and Forfeitures	797,200	797,200	595,992
Interest	54,960	54,960	75,304
Miscellaneous	509,620	509,620	518,242
Total Revenues	<u>25,604,015</u>	<u>25,604,015</u>	<u>24,798,279</u>
EXPENDITURES			
Judicial	8,102,217	8,118,760	7,117,383
Public Safety and Corrections	10,247,878	10,291,164	9,779,058
Community Development	285,685	285,685	276,348
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	10,506,912	10,447,083	7,824,895
Retirement	-	-	-
Debt Service	-	-	52,056
Total Expenditures	<u>29,142,692</u>	<u>29,142,692</u>	<u>25,049,740</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,538,677)	(3,538,677)	(251,461)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	3,802
Net Change in Fund Balances	<u>\$ (3,538,677)</u>	<u>\$ (3,538,677)</u>	<u>(247,659)</u>
FUND BALANCE			
Beginning of Year			<u>19,168,183</u>
End of Year			<u>\$ 18,920,524</u>

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
\$ 1,779,750	\$ 1,779,750	\$ 1,734,633	\$ 1,756,150	\$ 1,756,150	\$ 1,711,695	\$ -	\$ -	\$ -
1,263,755	1,263,755	1,295,781	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
152,238	152,238	142,995	185,770	185,770	187,125	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,080,000	2,080,000	2,419,469
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	111,330	111,330	120,363	68,000	68,000	88,620
-	-	-	-	-	-	-	-	-
-	-	-	3,600	3,600	6,530	12,000	12,000	38,728
-	-	-	15,000	15,000	12,446	-	-	-
<u>3,195,743</u>	<u>3,195,743</u>	<u>3,173,409</u>	<u>2,071,850</u>	<u>2,071,850</u>	<u>2,038,159</u>	<u>2,160,000</u>	<u>2,160,000</u>	<u>2,546,817</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,457,739	2,457,739	2,066,827	3,804,044	3,804,044	2,737,602
-	-	-	-	-	-	-	-	-
2,479,391	2,479,391	3,068,881	-	-	-	-	-	-
-	-	-	24,770	24,770	24,770	-	-	-
<u>2,479,391</u>	<u>2,479,391</u>	<u>3,068,881</u>	<u>2,482,509</u>	<u>2,482,509</u>	<u>2,091,597</u>	<u>3,804,044</u>	<u>3,804,044</u>	<u>2,737,602</u>
716,352	716,352	104,528	(410,659)	(410,659)	(53,438)	(1,644,044)	(1,644,044)	(190,785)
-	-	-	50,000	50,000	69,877	-	-	-
<u>\$ 716,352</u>	<u>\$ 716,352</u>	<u>104,528</u>	<u>\$ (360,659)</u>	<u>\$ (360,659)</u>	<u>16,439</u>	<u>\$ (1,644,044)</u>	<u>\$ (1,644,044)</u>	<u>(190,785)</u>
		<u>1,583,113</u>			<u>1,979,769</u>			<u>5,091,288</u>
		<u>\$ 1,687,641</u>			<u>\$ 1,996,208</u>			<u>\$ 4,900,503</u>

TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
MAJOR FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016

	County Health Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
Property Taxes	\$ 890,950	\$ 890,950	\$ 868,588
Sales Taxes	-	-	-
Illinois State Income Taxes	-	-	-
Personal Property Replacement Taxes	187,230	187,230	175,863
Other State Taxes	-	-	-
Motor Fuel Tax Allotments	-	-	-
Salary and Expenditure Reimbursements	-	-	-
Governmental Grants	4,451,796	4,451,796	4,127,408
Licenses and Permits	-	-	-
Charges for Services	496,200	496,200	659,778
Fines and Forfeitures	-	-	-
Interest	6,000	6,000	11,209
Miscellaneous	201,127	201,127	266,655
Total Revenues	<u>6,233,303</u>	<u>6,233,303</u>	<u>6,109,501</u>
EXPENDITURES			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	6,187,579	6,187,579	6,056,814
General Governmental Services	-	-	-
Retirement	-	-	-
Debt Service	37,000	37,000	29,332
Total Expenditures	<u>6,224,579</u>	<u>6,224,579</u>	<u>6,086,146</u>
Excess (Deficiency) of Revenues over Expenditures	8,724	8,724	23,355
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 8,724</u>	<u>\$ 8,724</u>	<u>23,355</u>
FUND BALANCE			
Beginning of Year			<u>3,538,250</u>
End of Year			<u>\$ 3,561,605</u>

**TAZEWELL COUNTY, ILLINOIS
OTHER POST-EMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION – SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2016**

Trend information for the three years ended December 1, 2014, December 1, 2012, and November 30, 2011 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/1/2014	\$ -	\$ 10,672,307	\$ 10,672,307	0.00%	\$ 19,374,493	55.1%
12/1/2012	-	3,608,853	3,608,853	0.00%	18,001,782	20.0%
11/30/2011	-	4,082,315	4,082,315	0.00%	17,463,376	23.4%

The significant increase in actuarial accrued liability from the December 1, 2012 valuation to the December 1, 2014 valuation was due to the following reasons. The assumption used prior to December 1, 2014 was that there was no retiree coverage past age 65 unless an employee was a deputy and offered the 60/40% coverage split. The second assumption used prior to the December 1, 2014 valuation was that post age 65 coverage cost the County 40% more than the average active employee while the actuary determined the average cost for a retiree over age 65 is closer to 70-80% more than the County's average active employee. The changes in these assumptions created a significant increase in the actuarial accrued liability.

TAZEWELL COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
NOVEMBER 30, 2016

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 major funds:

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
Illinois Municipal Retirement	\$ 2,479,391	\$ 3,068,881	\$ 589,490

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2016**

ASSETS	Special Revenue		
	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
Cash	\$ 1,176,869	\$ 3,470,687	\$ 1,429,039
Investments	-	-	224,111
Receivables:			
Property Taxes	-	762,300	633,600
State of Illinois:			
Motor Fuel Tax Allotments	91,044	-	-
Grants	-	-	-
Other	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$50,000	-	-	-
Prepaid Expenses	-	-	-
Due from Other Funds	84,014	52,684	283,977
Total Assets	\$ 1,351,927	\$ 4,285,671	\$ 2,570,727
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)			
Accounts Payable	\$ 18,387	\$ 270,435	\$ 246,916
Accrued Payroll and Related Costs	-	-	-
Due to Other Funds	283,475	733	-
Unearned Revenue	-	-	-
Total Liabilities	301,862	271,168	246,916
Deferred Inflows of Resources:			
Subsequent Year's Property Taxes	-	762,300	633,600
Unavailable Loan Revenue	-	-	-
Total Deferred Inflows of Resources	-	762,300	633,600
Fund Balance (Deficit):			
Nonspendable:			
Prepays	-	-	-
Restricted for:			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	400,902	709,165	816,746
Health and Welfare	-	-	-
General Governmental Services	-	-	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	649,163	2,543,038	873,465
Health and Welfare	-	-	-
General Governmental Services	-	-	-
Unassigned	-	-	-
Total Fund Balance (Deficit)	1,050,065	3,252,203	1,690,211
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 1,351,927	\$ 4,285,671	\$ 2,570,727

Special Revenue

Township Bridge Fund	Social Security Fund	Animal Control Fund	Tort Judgment Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ 174,003	\$ 1,123,219	\$ 708,846	\$ 882,619	\$ 190,061	\$ 175,711	\$ 85,738	\$ 1,082,460
-	-	-	122,229	-	-	-	-
-	1,081,762	-	1,049,400	548,955	202,950	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	-	-
<u>\$ 174,003</u>	<u>\$ 2,204,981</u>	<u>\$ 710,170</u>	<u>\$ 2,054,248</u>	<u>\$ 739,016</u>	<u>\$ 378,661</u>	<u>\$ 85,788</u>	<u>\$ 1,082,460</u>
\$ -	\$ -	\$ 7,084	\$ 2,348	\$ 180,000	\$ 1,296	\$ 75	\$ 616
-	76,752	14,167	-	-	3,949	471	4,639
52,684	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
52,684	76,752	21,251	2,348	180,000	5,245	546	5,255
-	1,081,762	-	1,049,400	548,955	202,950	-	-
-	-	-	-	-	-	-	-
-	1,081,762	-	1,049,400	548,955	202,950	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	-	869,388
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	163,328	-	10,061	23,023	-	-
-	-	-	23,494	-	-	-	-
-	1,046,467	-	-	-	-	-	-
-	-	-	-	-	-	85,192	207,817
-	-	-	-	-	-	-	-
121,319	-	-	-	-	-	-	-
-	-	524,267	-	-	147,443	-	-
-	-	-	979,006	-	-	-	-
-	-	-	-	-	-	-	-
<u>121,319</u>	<u>1,046,467</u>	<u>688,919</u>	<u>1,002,500</u>	<u>10,061</u>	<u>170,466</u>	<u>85,242</u>	<u>1,077,205</u>
<u>\$ 174,003</u>	<u>\$ 2,204,981</u>	<u>\$ 710,170</u>	<u>\$ 2,054,248</u>	<u>\$ 739,016</u>	<u>\$ 378,661</u>	<u>\$ 85,788</u>	<u>\$ 1,082,460</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2016**

ASSETS	Special Revenue		
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund
Cash	\$ 699,361	\$ 281,784	\$ 125,798
Investments	-	-	-
Receivables:			
Property Taxes	-	-	-
State of Illinois:			
Motor Fuel Tax Allotments	-	-	-
Grants	-	-	-
Other	-	-	8,082
Notes Receivable, Net of Allowance for Doubtful Accounts of \$50,000	173,668	-	-
Prepaid Expenses	-	-	-
Due from Other Funds	-	-	-
Total Assets	\$ 873,029	\$ 281,784	\$ 133,880
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)			
Accounts Payable	\$ -	\$ -	\$ 35
Accrued Payroll and Related Costs	-	-	3,540
Due to Other Funds	-	-	-
Unearned Revenue	-	-	235
Total Liabilities	-	-	3,810
Deferred Inflows of Resources:			
Subsequent Year's Property Taxes	-	-	-
Unavailable Loan Revenue	86,027	-	-
Total Deferred Inflows of Resources	86,027	-	-
Fund Balance (Deficit):			
Nonspendable:			
Prepays	-	-	-
Restricted for:			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	462,765	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	280,619	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	130,070
Public Safety and Corrections	-	-	-
Community Development	324,237	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	1,165	-
Unassigned	-	-	-
Total Fund Balance (Deficit)	787,002	281,784	130,070
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 873,029	\$ 281,784	\$ 133,880

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	GIS Fund
\$ 74,168	\$ 1,374,976	\$ -	\$ 1,086,142	\$ 56,646	\$ 170,397	\$ -	\$ 313,434
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	237,770	-	-	24,788	-	-
-	69,097	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	600	-	-
-	-	-	-	-	-	-	-
<u>\$ 74,168</u>	<u>\$ 1,444,073</u>	<u>\$ 237,770</u>	<u>\$ 1,086,142</u>	<u>\$ 56,646</u>	<u>\$ 195,785</u>	<u>\$ -</u>	<u>\$ 313,434</u>
\$ -	\$ 1,042	\$ 158,518	\$ 13,244	\$ -	\$ 3,966	\$ -	\$ -
703	3,573	-	5,920	-	6,538	-	9,913
-	19,659	79,229	-	-	-	17,642	-
-	-	-	-	-	4,142	-	-
<u>703</u>	<u>24,274</u>	<u>237,747</u>	<u>19,164</u>	<u>-</u>	<u>14,646</u>	<u>17,642</u>	<u>9,913</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	600	-	-
-	-	-	909,457	-	-	-	-
-	-	-	-	56,367	-	-	-
-	-	-	-	-	-	-	-
-	236,316	-	-	-	-	-	-
-	-	-	-	-	-	-	144,602
-	-	-	-	-	-	-	-
-	-	-	157,521	-	-	-	-
-	-	-	-	279	-	-	-
-	-	-	-	-	-	-	-
-	1,183,483	23	-	-	180,539	-	-
73,465	-	-	-	-	-	-	158,919
-	-	-	-	-	-	(17,642)	-
<u>73,465</u>	<u>1,419,799</u>	<u>23</u>	<u>1,066,978</u>	<u>56,646</u>	<u>181,139</u>	<u>(17,642)</u>	<u>303,521</u>
<u>\$ 74,168</u>	<u>\$ 1,444,073</u>	<u>\$ 237,770</u>	<u>\$ 1,086,142</u>	<u>\$ 56,646</u>	<u>\$ 195,785</u>	<u>\$ -</u>	<u>\$ 313,434</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2016**

ASSETS	Juvenile Reporting Fund	County Clerk Automation Fund	State's Attorney Forfeiture Fund
Cash	\$ -	\$ 39,784	\$ 319,383
Investments	-	-	-
Receivables:			
Property Taxes	-	-	-
State of Illinois:			
Motor Fuel Tax Allotments	-	-	-
Grants	-	-	-
Other	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$50,000	-	-	-
Prepaid Expenses	-	-	-
Due from Other Funds	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 39,784</u>	<u>\$ 319,383</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Payroll and Related Costs	-	505	-
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	<u>-</u>	<u>505</u>	<u>-</u>
Deferred Inflows of Resources:			
Subsequent Year's Property Taxes	-	-	-
Unavailable Loan Revenue	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit):			
Nonspendable:			
Prepays	-	-	-
Restricted for:			
Judicial	-	-	-
Public Safety and Corrections	-	-	130,521
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	34,397	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	-
Public Safety and Corrections	-	-	188,862
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	4,882	-
Unassigned	-	-	-
Total Fund Balance (Deficit)	<u>-</u>	<u>39,279</u>	<u>319,383</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ 39,784</u>	<u>\$ 319,383</u>

Special Revenue

Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ 311,968	\$ 102,558	\$ 49,333	\$ 32,310	\$ 3,601	\$ 434,825	\$ 35,217	\$ 16,010,937
-	-	-	-	-	421,860	-	768,200
-	-	-	-	-	-	-	4,278,967
-	-	-	-	-	-	-	91,044
-	-	-	-	-	-	-	262,558
-	-	-	-	-	-	-	77,179
-	-	-	-	-	-	-	173,668
-	-	-	-	-	-	-	1,974
-	-	-	-	-	-	-	420,675
<u>\$ 311,968</u>	<u>\$ 102,558</u>	<u>\$ 49,333</u>	<u>\$ 32,310</u>	<u>\$ 3,601</u>	<u>\$ 856,685</u>	<u>\$ 35,217</u>	<u>\$ 22,085,202</u>
\$ -	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 904,095
2,729	-	-	-	-	-	-	133,399
-	-	-	-	-	64,452	-	517,874
-	-	-	-	-	-	-	4,377
<u>2,729</u>	<u>133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,452</u>	<u>-</u>	<u>1,559,745</u>
-	-	-	-	-	-	-	4,278,967
-	-	-	-	-	-	-	86,027
-	-	-	-	-	-	-	4,364,994
-	-	-	-	-	-	-	1,974
306,225	-	-	32,198	-	-	-	2,117,268
-	-	-	-	3,591	-	35,217	225,696
-	-	-	-	-	-	-	462,765
-	-	-	-	-	-	-	1,926,813
-	-	-	-	-	-	-	432,728
-	51,840	49,074	-	-	75,930	-	659,956
-	-	-	-	-	-	-	1,046,467
3,014	-	-	112	-	-	-	583,726
-	-	-	-	10	-	-	189,151
-	-	-	-	-	-	-	324,237
-	-	-	-	-	-	-	4,186,985
-	-	-	-	-	-	-	2,035,755
-	50,585	259	-	-	716,303	-	1,984,584
-	-	-	-	-	-	-	(17,642)
<u>309,239</u>	<u>102,425</u>	<u>49,333</u>	<u>32,310</u>	<u>3,601</u>	<u>792,233</u>	<u>35,217</u>	<u>16,160,463</u>
<u>\$ 311,968</u>	<u>\$ 102,558</u>	<u>\$ 49,333</u>	<u>\$ 32,310</u>	<u>\$ 3,601</u>	<u>\$ 856,685</u>	<u>\$ 35,217</u>	<u>\$ 22,085,202</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NOVEMBER 30, 2016**

	Special Revenue		
	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
REVENUES			
Taxes - Property Taxes	\$ -	\$ 773,269	\$ 642,783
Taxes - Public Safety Sales Taxes	-	-	-
Intergovernmental	1,055,462	83,414	273,280
Loan Repayment	-	-	-
Charges for Services	-	29,432	-
Fines and Forfeitures	-	-	-
Interest	4,513	11,086	3,392
Miscellaneous	-	-	-
Total Revenues	<u>1,059,975</u>	<u>897,201</u>	<u>919,455</u>
EXPENDITURES			
Current:			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	1,057,560	254,379	46,564
Health and Welfare	-	-	-
General Governmental Services	-	-	-
Retirement	-	-	-
Capital Outlay	-	294,766	52,753
Total Expenditures	<u>1,057,560</u>	<u>549,145</u>	<u>99,317</u>
Excess (Deficiency) of Revenues over Expenditures	2,415	348,056	820,138
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(69,877)	-	-
Total Other Financing Sources (Uses)	<u>(69,877)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(67,462)	348,056	820,138
FUND BALANCE (DEFICIT)			
Beginning of Year	<u>1,117,527</u>	<u>2,904,147</u>	<u>870,073</u>
End of Year	<u>\$ 1,050,065</u>	<u>\$ 3,252,203</u>	<u>\$ 1,690,211</u>

Special Revenue

Township Bridge Fund	Social Security Fund	Animal Control Fund	Tort Judgment Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ -	\$ 929,504	\$ -	\$ 1,067,641	\$ 557,402	\$ 205,928	\$ -	\$ -
-	542,677	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	477,256	-	-	-	51,408	521,191
-	-	16,199	-	-	-	-	-
44	-	401	175	-	-	-	2,909
-	-	5,184	-	-	126	-	-
44	1,472,181	499,040	1,067,816	557,402	206,054	51,408	524,100
-	-	-	-	-	-	62,363	168,968
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	512,508	-	584,664	207,859	-	-
-	-	-	1,023,368	-	-	-	-
-	1,492,245	-	-	-	-	-	-
-	-	31,458	20,779	-	-	-	12,000
-	1,492,245	543,966	1,044,147	584,664	207,859	62,363	180,968
44	(20,064)	(44,926)	23,669	(27,262)	(1,805)	(10,955)	343,132
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
44	(20,064)	(44,926)	23,669	(27,262)	(1,805)	(10,955)	343,132
121,275	1,066,531	733,845	978,831	37,323	172,271	96,197	734,073
\$ 121,319	\$ 1,046,467	\$ 688,919	\$ 1,002,500	\$ 10,061	\$ 170,466	\$ 85,242	\$ 1,077,205

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (CONTINUED)
NOVEMBER 30, 2016**

	Special Revenue		
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund
REVENUES			
Taxes - Property Taxes	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Tax	-	-	-
Intergovernmental	-	-	18,524
Loan Repayment	61,853	-	-
Charges for Services	-	121,646	32,383
Fines and Forfeitures	-	-	-
Interest	10,444	764	277
Miscellaneous	-	-	-
Total Revenues	<u>72,297</u>	<u>122,410</u>	<u>51,184</u>
EXPENDITURES			
Current:			
Judicial	-	-	108,218
Public Safety and Corrections	-	-	-
Community Development	(10,000)	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	39,620	-
Retirement	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>(10,000)</u>	<u>39,620</u>	<u>108,218</u>
Excess (Deficiency) of Revenues over Expenditures	82,297	82,790	(57,034)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	82,297	82,790	(57,034)
FUND BALANCE (DEFICIT)			
Beginning of Year	<u>704,705</u>	<u>198,994</u>	<u>187,104</u>
End of Year	<u>\$ 787,002</u>	<u>\$ 281,784</u>	<u>\$ 130,070</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	584,082	-	-	176,134	6,766
-	-	-	-	-	-	-
12,460	390,123	-	516,162	30,942	-	-
-	-	-	-	-	-	-
249	5,189	8	2,969	148	495	-
-	-	-	-	-	33,703	-
<u>12,709</u>	<u>395,312</u>	<u>584,090</u>	<u>519,131</u>	<u>31,090</u>	<u>210,332</u>	<u>6,766</u>
-	-	-	182,913	-	-	-
-	-	-	-	19,428	-	6,846
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	292,507	584,082	-	-	235,167	-
16,193	-	-	-	-	-	-
-	-	-	-	-	-	-
6,477	-	-	-	-	-	-
<u>22,670</u>	<u>292,507</u>	<u>584,082</u>	<u>182,913</u>	<u>19,428</u>	<u>235,167</u>	<u>6,846</u>
(9,961)	102,805	8	336,218	11,662	(24,835)	(80)
-	-	-	-	-	-	-
-	(5,189)	-	-	-	-	-
-	<u>(5,189)</u>	-	-	-	-	-
(9,961)	97,616	8	336,218	11,662	(24,835)	(80)
<u>83,426</u>	<u>1,322,183</u>	<u>15</u>	<u>730,760</u>	<u>44,984</u>	<u>205,974</u>	<u>(17,562)</u>
<u>\$ 73,465</u>	<u>\$ 1,419,799</u>	<u>\$ 23</u>	<u>\$ 1,066,978</u>	<u>\$ 56,646</u>	<u>\$ 181,139</u>	<u>\$ (17,642)</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (CONTINUED)
NOVEMBER 30, 2016**

	Special Revenue			
	GIS Fund	Juvenile Reporting Fund	County Clerk Automation Fund	State's Attorney Forfeiture Fund
REVENUES				
Taxes - Property Taxes	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Loan Repayment	-	-	-	-
Charges for Services	304,532	-	18,982	-
Fines and Forfeitures	-	-	-	8,318
Interest	875	-	127	1,006
Miscellaneous	-	-	-	-
Total Revenues	<u>305,407</u>	<u>-</u>	<u>19,109</u>	<u>9,324</u>
EXPENDITURES				
Current:				
Judicial	-	677	-	-
Public Safety and Corrections	-	-	-	-
Community Development	-	-	-	-
Highways	-	-	-	-
Health and Welfare	-	-	-	-
General Governmental Services	265,907	-	22,362	-
Retirement	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>265,907</u>	<u>677</u>	<u>22,362</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	39,500	(677)	(3,253)	9,324
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	39,500	(677)	(3,253)	9,324
FUND BALANCE (DEFICIT)				
Beginning of Year	<u>264,021</u>	<u>677</u>	<u>42,532</u>	<u>310,059</u>
End of Year	<u>\$ 303,521</u>	<u>\$ -</u>	<u>\$ 39,279</u>	<u>\$ 319,383</u>

Special Revenue

Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,176,527
-	-	-	-	-	-	-	542,677
-	-	-	-	-	-	-	2,197,662
-	-	-	-	-	-	-	61,853
81,693	21,995	12,168	16,249	1,960	-	107,081	2,747,663
-	-	-	-	-	24,920	-	49,437
945	314	140	82	8	2,016	-	48,576
-	-	-	-	-	-	-	39,013
<u>82,638</u>	<u>22,309</u>	<u>12,308</u>	<u>16,331</u>	<u>1,968</u>	<u>26,936</u>	<u>107,081</u>	<u>9,863,408</u>
38,252	-	-	-	-	-	-	561,391
-	-	-	-	-	-	112,395	138,669
-	-	-	-	-	-	-	(10,000)
-	-	-	-	-	-	-	1,358,503
-	-	-	-	-	-	-	2,416,787
-	3,702	-	-	-	636	-	1,371,788
-	-	-	-	-	-	-	1,492,245
-	17,000	-	-	-	-	-	435,233
<u>38,252</u>	<u>20,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>636</u>	<u>112,395</u>	<u>7,764,616</u>
44,386	1,607	12,308	16,331	1,968	26,300	(5,314)	2,098,792
-	-	-	-	-	1,387	-	1,387
-	-	-	-	-	-	-	(75,066)
-	-	-	-	-	1,387	-	(73,679)
44,386	1,607	12,308	16,331	1,968	27,687	(5,314)	2,025,113
<u>264,853</u>	<u>100,818</u>	<u>37,025</u>	<u>15,979</u>	<u>1,633</u>	<u>764,546</u>	<u>40,531</u>	<u>14,135,350</u>
<u>\$ 309,239</u>	<u>\$ 102,425</u>	<u>\$ 49,333</u>	<u>\$ 32,310</u>	<u>\$ 3,601</u>	<u>\$ 792,233</u>	<u>\$ 35,217</u>	<u>\$ 16,160,463</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET – BY ACCOUNT
NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2015**

	General Account	Working Cash Account	Total	
			2016	2015
ASSETS				
Cash and Cash Equivalents	\$ 12,511,918	\$ 234,393	\$ 12,746,311	\$ 12,426,764
Investments	3,405,669	221,748	3,627,417	3,606,741
Receivables:				
Property Taxes	4,158,000	-	4,158,000	4,129,884
State of Illinois:				
Sales Taxes	2,921,453	-	2,921,453	2,953,761
Income Taxes	581,395	-	581,395	659,069
Video Gaming Taxes	8,327	-	8,327	42,582
Personal Property Replacement Taxes	58,236	-	58,236	58,833
Use Taxes	149,904	-	149,904	283,015
Miscellaneous	149,250	-	149,250	118,607
Reimbursements	445,979	-	445,979	382,875
Total Receivables	4,314,544	-	4,314,544	4,498,742
Prepaid Expenses	125,226	-	125,226	151,700
Accrued Interest Receivable	44,647	-	44,647	44,647
Inventory, at Cost	-	-	-	39,236
Due from Other Funds	186,201	-	186,201	285,357
Due from (to) Other General Fund Accounts	5,384	(5,384)	-	-
Total Assets	\$ 24,751,589	\$ 450,757	\$ 25,202,346	\$ 25,183,071
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 483,095	\$ -	\$ 483,095	\$ 942,931
Accrued Payroll and Related Costs	905,504	-	905,504	716,351
Due to Other Funds	234,230	-	234,230	195,591
Due to Others - Deferred Prosecution	20,746	-	20,746	21,957
Due to Others - Veteran Memorial	6,455	-	6,455	8,174
Trust Funds Due Others	473,792	-	473,792	-
Total Liabilities	2,123,822	-	2,123,822	1,885,004
DEFERRED INFLOWS OF RESOURCES				
Subsequent Year's Property Taxes	4,158,000	-	4,158,000	4,129,884
FUND BALANCE				
Nonspendable:				
Inventory	-	-	-	39,236
Prepays	125,226	-	125,226	151,700
Committed to:				
Public Safety and Corrections	491,804	-	491,804	446,779
Assigned to:				
Judicial	541,019	-	541,019	602,403
Public Safety and Corrections	66,642	-	66,642	47,902
Working Cash	-	450,757	450,757	450,757
Unassigned	17,245,076	-	17,245,076	17,429,406
Total Fund Balance	18,469,767	450,757	18,920,524	19,168,183
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,751,589	\$ 450,757	\$ 25,202,346	\$ 25,183,071

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BY ACCOUNT
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	General Account	Working Cash Account	Total	
			2016	2015
REVENUES				
Property Taxes	\$ 4,064,635	\$ -	\$ 4,064,635	\$ 4,144,979
Sales Tax/Retailers' Occupation Taxes	9,940,935	-	9,940,935	9,905,637
Intergovernmental	5,169,864	-	5,169,864	5,814,843
Licenses and Permits	718,421	-	718,421	691,700
Charges for Services	3,714,886	-	3,714,886	3,863,988
Fines and Forfeitures	595,992	-	595,992	782,345
Interest	73,667	1,637	75,304	75,271
Miscellaneous Revenue	518,242	-	518,242	542,583
Total Revenues	24,796,642	1,637	24,798,279	25,821,346
EXPENDITURES				
Current:				
Judicial	7,117,383	-	7,117,383	7,140,066
Public Safety and Corrections	9,432,816	-	9,432,816	9,337,555
Community Development	276,348	-	276,348	270,006
Education	-	-	-	113,151
General Governmental Services	7,583,894	-	7,583,894	7,069,031
Capital Outlay	587,243	-	587,243	519,301
Debt Service:				
Principal	50,332	-	50,332	48,847
Interest	1,724	-	1,724	3,209
Total Expenditures	25,049,740	-	25,049,740	24,501,166
Excess (Deficiency) of Revenues Over Expenditures	(253,098)	1,637	(251,461)	1,320,180
OTHER FINANCING SOURCES (USES)				
Transfers In	3,802	-	3,802	19,917
Transfers from (to) Other General Fund Accounts	1,637	(1,637)	-	-
Total Other Financing Sources (Uses)	5,439	(1,637)	3,802	19,917
CHANGE IN FUND BALANCES	(247,659)	-	(247,659)	1,340,097
FUND BALANCE				
Beginning of Year	18,717,426	450,757	19,168,183	17,828,086
End of Year	<u>\$ 18,469,767</u>	<u>\$ 450,757</u>	<u>\$ 18,920,524</u>	<u>\$ 19,168,183</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes:				
Property Taxes	\$ 4,171,600	\$ 4,171,600	\$ 4,064,635	\$ 4,144,979
Sales Tax	4,100,000	4,100,000	4,454,180	4,444,404
Retailers' Occupation Tax	550,000	550,000	530,722	558,991
Public Safety Sales Tax	5,000,000	5,000,000	4,956,033	4,902,242
Total Taxes	<u>13,821,600</u>	<u>13,821,600</u>	<u>14,005,570</u>	<u>14,050,616</u>
Intergovernmental Revenues:				
Illinois State Income Tax	2,700,000	2,700,000	2,470,619	2,813,606
Personal Property Replacement Tax	850,000	850,000	703,979	794,480
Local Use Tax	450,000	450,000	611,614	602,340
Video Gaming Tax	76,425	76,425	93,154	89,265
Salary Reimbursements:				
State's Attorney	152,000	152,000	151,878	151,877
Drug Attorney	30,000	30,000	28,200	28,200
Director of Court Services	610,586	610,586	541,910	611,601
Americares	-	-	-	3,810
Probation Officers	329,830	329,830	298,437	337,622
Supervisor of Assessments	37,000	37,000	42,567	36,709
Public Defender	100,000	100,000	99,589	96,238
Regional Office of Education				
Alternative School	-	-	-	67,682
Expenditure Reimbursements:				
Administrative Adjudication	-	-	4,767	5,297
Juvenile Placement Reimbursement	8,000	8,000	1,416	10,060
Illinois Emergency Services and				
Disaster Agency	65,900	65,900	55,024	53,220
Election Polling Place, Judges, and				
Miscellaneous Reimbursements	76,860	76,860	58,050	39,562
Hazardous Materials Emergency				
Preparedness	-	-	3,390	-
Governmental Grants:				
Unified Command Post	-	-	-	4,810
HAVA Grant	5,274	5,274	5,270	68,464
Total Intergovernmental Revenues	<u>5,491,875</u>	<u>5,491,875</u>	<u>5,169,864</u>	<u>5,814,843</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Licenses and Permits:				
Liquor Licenses	\$ 15,800	\$ 15,800	\$ 19,625	\$ 17,100
Building and Zoning Permits	106,650	106,650	119,852	127,764
Marriage Licenses	33,750	33,750	30,688	20,710
Cremation/Autopsy Fees	-	-	-	4,334
Host Fees	530,000	530,000	548,256	521,792
Total Licenses and Permits	<u>686,200</u>	<u>686,200</u>	<u>718,421</u>	<u>691,700</u>
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	200,000	200,000	262,820	261,942
Recording Fees	536,500	536,500	510,888	337,963
Certified Copies and Federal Liens	2,000	2,000	1,625	1,624
Circuit Clerk:				
Case Costs and Fees	1,224,000	1,224,000	1,182,646	1,197,583
Court Systems	105,000	105,000	82,936	96,726
Miscellaneous	116,500	116,500	188,010	132,592
County Clerk:				
Certificates, Recording, and Copy Fees	174,900	174,900	172,337	190,211
County Sheriff:				
Case Fees	75,000	75,000	59,432	56,310
Protection Fund	300,000	300,000	254,080	291,735
Imprisonment Fee	43,000	43,000	41,328	44,928
Bond Fees	55,000	55,000	46,341	50,693
Jail Rental	700,000	700,000	263,530	501,179
Other	201,700	201,700	158,557	176,051
County Treasurer:				
Interest, Penalties, and Costs	330,000	330,000	349,730	347,919
Deferred Prosecution	55,000	55,000	51,766	72,227
Court Services	79,960	79,960	88,860	76,055
Legal Services	44,000	44,000	-	28,250
Total Charges for Services	<u>4,242,560</u>	<u>4,242,560</u>	<u>3,714,886</u>	<u>3,863,988</u>
Fines and Forfeitures	797,200	797,200	595,992	782,345
Interest	54,960	54,960	73,667	73,862

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Miscellaneous:				
County Farm	\$ 40,000	\$ 40,000	\$ 51,620	\$ 61,055
Franchise Fees	184,000	184,000	189,283	180,997
Rent	115,620	115,620	101,705	92,430
Copy Fees	60,200	60,200	53,167	66,976
Other	109,800	109,800	122,467	141,125
Total Miscellaneous	<u>509,620</u>	<u>509,620</u>	<u>518,242</u>	<u>542,583</u>
Total Revenues	25,604,015	25,604,015	24,796,642	25,819,937
EXPENDITURES				
General Governmental Services -				
County Board:				
Board Chairman	25,712	25,712	25,712	24,723
Liquor Commissioner	2,449	2,449	2,449	2,355
Director of Administrative Services	128,400	128,400	128,445	121,226
Clerk Hire	64,637	40,101	34,182	35,979
Overtime	2,572	2,572	847	1,324
Board Members - Committee Work	42,800	42,800	22,020	25,380
Board Members - Board Meetings	50,400	50,400	50,400	50,000
Office Supplies	1,000	930	392	447
Technology Equipment	5,000	5,000	4,920	770
Dues and Subscriptions	21,500	21,500	11,554	10,107
Strategic Planning	1,000	1,000	-	19
Consulting Fees	10,000	10,000	-	-
Mileage	16,200	16,200	9,806	10,426
Board Chairman Travel	9,000	9,000	8,685	6,529
Administrator Travel	9,000	9,000	337	1,003
Publication of Legal Notices	425	495	495	223
Recruitment	-	-	-	5,522
Equipment Maintenance	150	150	-	-
Miscellaneous Equipment	2,000	2,000	-	3,824
Total County Board	<u>392,245</u>	<u>367,709</u>	<u>300,244</u>	<u>299,857</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Circuit Clerk:				
Clerk Hire	\$ 1,004,027	\$ 995,018	\$ 982,835	\$ 924,185
County Officer	85,156	85,156	85,156	80,336
Overtime	-	-	39	535
Office Supplies	1,448	1,448	1,448	1,345
Books and Records	1,120	1,120	716	1,052
Dues and Subscriptions	541	541	541	505
Mileage	334	334	325	221
Equipment Maintenance	100	100	-	21
Special Audit	7,300	7,300	7,300	7,000
Miscellaneous Equipment	1,110	1,110	606	823
Total Circuit Clerk	1,101,136	1,092,127	1,078,966	1,016,023
Judicial - Public Defender:				
Public Defender - Salary	149,857	149,857	150,626	149,857
Assistant Public Defenders - Salaries	660,000	675,000	673,109	657,221
Clerk Hire	-	9,009	8,902	-
Office Supplies	600	600	120	49
Dues and Subscriptions	1,200	1,200	710	1,584
Books and Records	700	700	281	226
Investigator Services	2,000	2,000	-	-
Mileage	250	250	211	77
Education and Training	2,500	2,500	375	1,530
Assistant Public Defender - Office	32,000	32,000	30,925	32,000
Total Public Defender	849,107	873,116	865,259	842,544
Judicial - State's Attorney:				
State's Attorney - Salary	166,508	166,508	166,508	166,508
Assistant State's Attorneys - Salaries	1,312,650	1,312,650	1,129,160	1,174,927
Investigators	151,300	151,300	98,922	102,593
Victim Witness Coordinator	218,650	218,650	218,604	208,633
Legal Secretaries	100,678	100,678	52,351	38,452
Clerical	161,605	161,605	63,935	95,901
Part-Time Help	15,000	15,000	-	11,662
Overtime	4,500	4,500	61	204
Office Supplies	4,455	4,455	3,329	3,472
Books and Records	17,000	17,000	13,774	14,676

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney (Continued):				
Dues and Insurance	\$ 8,500	\$ 8,500	\$ 8,189	\$ 4,614
Contractual Services	4,200	4,200	-	7,372
Leads/Secretary of State	2,650	2,650	1,809	2,400
State Appellate Prosecutor Service	240,000	240,000	131,952	232,752
Court Reporter Fees	17,000	17,000	13,477	12,894
Witness Fees	12,750	12,750	524	89
Mileage	1,030	1,030	-	-
Extradition	6,000	6,000	2,901	553
Publication of Legal Notices	6,000	6,000	3,214	3,487
Vehicle Maintenance	1,545	1,545	472	812
Equipment Maintenance	2,165	2,165	183	-
Travel	10,600	10,600	1,216	578
Miscellaneous Equipment	3,000	3,000	2,305	2,763
Total State's Attorney	<u>2,467,786</u>	<u>2,467,786</u>	<u>1,912,886</u>	<u>2,085,342</u>
Judicial - Jury Commission:				
Chief Clerk	62,315	62,315	63,484	69,270
Jury Commissioners	3,900	3,900	3,090	3,915
Part-Time Help	22,500	22,500	20,325	19,675
Jurors' Fees	115,000	115,000	86,665	52,562
Office Supplies	6,500	6,500	5,437	1,772
Mileage	40,000	40,000	3,588	17,606
Jurors' Parking	1,500	1,500	104	496
Equipment Maintenance	2,000	2,000	648	648
Equipment	1,000	1,000	-	-
Total Jury Commission	<u>254,715</u>	<u>254,715</u>	<u>183,341</u>	<u>165,944</u>
General Governmental Services -				
County Audit:				
External Audit Fee	79,750	79,750	79,750	78,300
Single Audit	2,000	468	468	685
Consultant	8,750	10,282	9,910	2,221
Total County Audit	<u>90,500</u>	<u>90,500</u>	<u>90,128</u>	<u>81,206</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Auditor:				
Auditor - Salary	\$ 72,669	\$ 72,669	\$ 72,669	\$ 71,244
Clerk Hire	72,194	72,639	72,695	70,071
Overtime Help	445	-	-	-
Office Supplies	-	150	71	-
Dues and Subscriptions	650	500	500	500
Mileage	50	50	26	72
Consultant	5,000	5,000	575	550
Total Auditor	<u>151,008</u>	<u>151,008</u>	<u>146,536</u>	<u>142,437</u>
General Governmental Services -				
County Clerk:				
Department Head - Salary	77,392	77,392	77,392	73,011
Elections Supervisor	180,673	181,673	181,462	178,853
Clerk Hire	367,836	367,836	357,752	347,827
Part-Time Help	10,000	16,000	13,486	8,485
Election Judges	230,000	172,000	153,869	85,028
Overtime	15,000	21,000	19,083	12,110
Office Supplies	3,000	3,000	2,050	2,037
Books and Records	1,000	1,000	219	331
Election Supplies	300,000	345,000	305,375	286,647
Dues and Subscriptions	500	500	405	405
Contractual Services	2,000	2,000	-	-
Computer Service	44,850	44,850	44,490	46,270
Mileage	10,000	10,000	5,503	4,946
Printing	31,500	31,500	25,657	26,139
Elections Equipment Maintenance	20,000	20,000	17,000	17,000
HAVA Grant	5,274	5,274	5,270	-
Equipment Maintenance	1,025	1,025	975	973
Equipment	5,000	5,000	4,259	-
Total County Clerk	<u>1,305,050</u>	<u>1,305,050</u>	<u>1,214,247</u>	<u>1,090,062</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department Head - Salary	\$ 75,959	\$ 75,959	\$ 75,959	\$ 71,659
Management/Professional	105,770	105,770	105,778	102,731
Clerk Hire	134,208	134,208	134,230	122,471
Part-Time Help	5,305	5,305	5,294	4,239
Overtime	2,065	2,065	1,021	1,016
Office Supplies	1,607	1,607	1,239	2,037
Books and Records	464	464	-	-
Dues and Subscriptions	721	721	500	500
Mileage	257	257	-	-
Publication of Legal Notices	6,206	6,206	4,403	3,082
Office Equipment and Maintenance	5,912	5,912	5,903	4,535
Equipment	4,332	4,332	4,318	4,194
Total County Treasurer and Tax				
Extension and Collection	342,806	342,806	338,645	316,464
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department Head	68,637	68,637	69,034	66,318
Deputy Assessor	34,448	34,448	34,447	33,448
Chief Clerk	86,874	86,874	86,306	78,827
Clerk Hire	88,426	88,426	83,894	80,831
Part-Time Help	40,000	40,000	32,876	44,994
Overtime	500	500	103	-
Office Supplies	800	800	258	728
Gasoline	600	600	218	181
Dues and Subscriptions	500	500	474	459
Mileage	900	900	280	343
Publication of Legal Notices	27,500	25,000	20,539	17,566
Vehicle Maintenance	500	500	500	118
Equipment	600	600	545	599
Total Supervisor of Assessments				
and Assessment Maps	350,285	347,785	329,474	324,412

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Board of Review:				
Board of Review Members	\$ 82,680	\$ 82,680	\$ 82,680	\$ 82,680
Office Supplies	750	750	677	739
Dues and Subscriptions	1,500	1,500	1,178	969
Appraisals	2,000	4,500	4,500	-
Mileage	450	450	-	-
Publications	150	150	84	-
Miscellaneous Equipment	400	400	-	299
Total County Board of Review	<u>87,930</u>	<u>90,430</u>	<u>89,119</u>	<u>84,687</u>
Community Development - Zoning:				
Department Head	67,958	67,958	67,793	65,600
Building Inspector	44,512	44,512	45,252	36,871
Clerk Hire	54,118	54,118	51,342	51,294
Overtime	200	200	-	-
Field Inspector	55,847	55,847	55,934	53,944
Office Supplies	500	500	500	500
Technical Supplies	1,000	1,000	973	999
Computer Supplies	300	300	286	278
Books and Records	300	300	252	269
Gasoline	2,400	2,400	1,322	1,263
Dues and Subscriptions	1,200	1,200	1,166	1,101
Tri-County Regional Planning Committee	10,050	10,050	10,050	10,050
Appeal Board	9,500	7,500	6,605	6,691
Mileage	1,000	1,000	626	1,176
Publication of Legal Notices	4,000	4,000	3,195	3,478
Vehicle Maintenance	150	950	827	447
NPDES	1,000	1,000	1,000	1,000
Building Code Inspections	22,000	24,000	24,000	31,495
Addressing Services	3,200	3,200	3,200	3,200
Deposit Reimbursement	450	450	-	-
Contractual Services	6,000	5,200	2,025	350
Total Zoning	<u>285,685</u>	<u>285,685</u>	<u>276,348</u>	<u>270,006</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Building Administration:				
Department Head - Salary	\$ 63,024	\$ 63,024	\$ 62,874	\$ 60,600
Maintenance Personnel	51,219	51,219	51,216	42,582
Part-Time Help	45,000	37,500	26,597	34,289
Overtime	2,500	4,500	2,153	648
Clothing	1,950	3,450	1,962	586
Repair/Maintenance Supplies	20,500	30,500	22,996	15,110
Property Taxes	12,000	12,000	11,535	11,437
Janitorial Service	106,000	104,000	106,708	95,468
Architect Consultant Fees	10,000	8,500	-	8,522
Other Consultant Fees	2,000	2,000	-	-
Telephone	131,000	131,000	135,427	123,556
Phone Repair	1,000	1,000	398	-
Cellular and Pager Service	66,538	90,538	81,139	69,559
Mileage	500	1,000	6,622	980
Parking Lot	21,630	19,630	3,512	6,623
Publication of Legal Notices	4,000	4,000	1,375	1,231
Fuel	1,030	2,530	742	-
Electricity and Gas	180,000	152,500	145,220	141,460
Water	18,540	26,040	20,701	18,629
Pest Control	4,326	4,326	2,175	2,295
Garbage Collection	5,305	5,305	5,168	5,016
Building Maintenance	74,000	60,000	44,306	66,811
Equipment Maintenance	41,000	41,000	52,680	20,278
Elevator Maintenance	10,300	10,300	5,522	8,088
Grounds Maintenance	10,300	10,300	9,620	2,574
Fire Extinguisher Maintenance	2,200	2,200	612	2,833
New Equipment	15,000	20,000	19,016	21,266
Capital Projects	220,000	220,000	111,175	274,658
Building Construction	364,000	359,000	152,895	166,132
Security/Technology	29,250	29,250	29,250	18,913
Miscellaneous Equipment	35,000	35,000	34,205	25,747
Total Building Administration	<u>1,549,112</u>	<u>1,541,612</u>	<u>1,147,801</u>	<u>1,245,891</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Justice Center:				
Maintenance Personnel	\$ 51,219	\$ 51,219	\$ 51,216	\$ 46,123
Part Time	14,355	19,355	17,774	11,973
Overtime	6,500	9,000	9,271	6,358
Clothing	2,800	5,300	1,877	1,300
Repair/Maintenance Supplies	60,500	65,000	59,764	56,377
Janitorial Service	51,000	51,000	50,400	50,400
Consultant	8,000	1,000	-	6,429
Parking Lot	8,755	8,755	1,816	7,542
Electricity and Gas	254,000	239,000	202,303	196,535
Fuel	2,575	5,075	1,786	1,636
Water	30,900	43,400	41,040	33,012
Pest Control	1,545	1,545	1,485	1,440
Garbage Collection	6,901	6,901	6,862	6,190
Building Maintenance	71,000	69,000	70,713	59,527
Equipment Maintenance	58,700	58,700	24,986	25,229
Elevator Maintenance	6,180	8,180	7,787	6,711
Grounds Maintenance	5,000	5,000	4,260	1,940
Fire Extinguisher Maintenance	2,575	2,575	1,087	2,864
New Equipment	-	-	-	33,154
Security/Technology	124,250	124,250	119,986	22,920
Miscellaneous equipment	35,000	35,000	48,369	-
Building Construction and Remodeling	185,000	185,000	81,991	31,323
Total Justice Center	<u>986,755</u>	<u>994,255</u>	<u>804,773</u>	<u>608,983</u>
Public Safety and Corrections -				
County Sheriff:				
Department Head - Salary	104,501	104,501	104,501	100,482
Deputies	265,605	265,605	268,770	264,448
Jail Superintendent	84,676	84,676	88,286	82,241
Jail Command Officers	460,436	460,436	451,615	468,237
Chief Clerk	60,763	60,763	63,002	58,710
Clerk Hire	387,420	387,420	386,553	379,203
Control Room Technician	158,681	158,681	149,436	157,058
Database Manager	58,707	58,707	59,543	57,790
Overtime	474,900	486,714	491,663	647,337
Part-Time Help	139,256	139,256	121,318	122,919
Deputy Hire	2,251,850	2,268,645	2,324,925	2,259,164
Jailers	2,020,260	2,009,260	1,866,048	1,793,463
Clerical Holiday Pay	19,250	19,250	18,430	17,011
Control Room Holiday Pay	19,250	19,250	15,304	14,395
Deputies Holiday Pay	165,377	166,604	160,592	150,699
Jailers Holiday Pay	141,372	141,372	131,680	131,587

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Sheriff (Continued):				
Deputies Educational Allowance	\$ 500	\$ 500	\$ -	\$ -
Physical Fitness	34,000	34,000	30,400	31,200
Office Supplies	23,360	23,360	22,615	22,654
Field Supplies	23,460	23,460	21,097	19,703
Books and Records	3,130	3,130	1,998	1,543
Food for Prisoners	302,356	295,356	231,495	240,227
Medical and Nursing Supplies	45,000	50,000	52,992	36,329
Crime Prevention	4,840	4,840	4,514	3,423
Gasoline	145,000	125,000	80,959	97,959
Uniform Equipment and Weapons	137,830	169,780	151,294	114,520
Dues and Subscriptions	3,750	3,750	2,851	3,616
K-9 Expenses	2,880	4,880	3,624	2,864
Process Servers	45,000	40,000	32,100	29,892
Health Professionals	318,374	318,374	310,251	315,719
Communication Center	474,400	464,400	503,334	450,570
Automobile Maintenance	72,400	72,400	67,933	70,443
Radio Maintenance	34,840	56,840	53,717	31,392
Sheriff Merit Board	15,000	13,000	9,668	11,460
Special Service	100	100	45	55
MEG Unit	10,883	10,883	10,882	10,882
Drug Enforcement	-	-	6,797	9,600
Law Enforcement Technology	37,000	36,940	35,369	38,516
Automobile Purchase	184,000	196,560	196,560	184,000
Miscellaneous Equipment	12,500	-	-	9,647
Total County Sheriff	8,742,907	8,778,693	8,532,161	8,440,958
Public Safety and Corrections -				
Emergency Services:				
Department Head	73,406	73,406	74,582	79,649
Response Coordinator/P.T.	20,124	20,124	20,489	18,799
Office Supplies	530	310	322	751
Volunteer Awards and Recognition	400	650	608	525
Gasoline	1,350	1,100	630	962
Uniforms	615	615	467	309
Communication/Direct TV	1,100	1,100	946	923
Mileage	2,500	2,350	2,034	2,938

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency Call	\$ 5,000	\$ 3,600	\$ 2,341	\$ 3,649
Utilities	8,500	10,620	9,973	8,167
Equipment Maintenance	4,400	6,650	5,970	2,199
Public Awareness Campaign	530	530	357	517
HMEP LEPC Grant	23,900	23,900	9,311	6,253
New Equipment	3,600	1,000	198	37,320
Americares	-	-	-	36,210
Unified Command Post	-	-	-	4,810
Miscellaneous Equipment	3,600	3,600	2,935	2,036
Total Emergency Services	149,555	149,555	131,163	206,017
Judicial - Court Security:				
Salaries	487,141	488,684	466,097	458,218
Contractual Services	58,000	58,000	54,524	40,506
New Equipment	5,225	5,225	-	2,731
Total Court Security	550,366	551,909	520,621	501,455
Judicial - Court Services Probation				
Upgrade:				
Office Supplies	2,500	3,100	2,750	2,797
Books and Records	1,000	1,000	30	720
Gas/Oil	14,180	14,180	6,624	7,942
Dues and Subscriptions	1,000	1,000	409	135
Contractual Services	101,500	57,000	9,722	7,329
Work Release/Electronic Monitoring	48,000	48,000	35,208	37,052
Medical Services	35,525	65,525	65,246	63,484
T/PCC	12,113	12,113	12,184	10,710
Meals/Miles	1,000	1,000	52	150
Vehicle Maintenance	11,000	11,000	9,184	5,578
Equipment Maintenance	2,030	2,030	446	975
Training	15,834	18,334	17,782	17,975
Center for Prevention and Abuse	27,000	27,000	25,820	27,000
Computer Equipment	29,120	28,520	29,015	22,044
Officer Safety Equipment	4,160	16,160	11,018	7,231
Miscellaneous Equipment	4,000	4,000	7,508	13,362
Total Court Services				
Probation Upgrade	309,962	309,962	232,998	224,484

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

EXPENDITURES (CONTINUED)	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
Judicial - Court Services and Juvenile Detention:				
Director - Salary	\$ 98,037	\$ 98,037	\$ 99,823	\$ 96,353
Chief Probation Officers	326,480	326,480	330,648	316,777
Officers Merit	2,500	2,500	2,500	2,500
Probation Officers	935,542	935,542	863,669	853,710
Pretrial Officers	140,640	140,640	140,595	137,349
Stipends	14,500	14,500	12,900	13,500
On Call Wages	35,000	35,000	36,984	37,096
Clerk Hire	229,139	229,139	204,518	167,651
Part Time	15,913	15,913	-	-
Overtime	2,704	2,704	2,786	2,006
Detention	161,000	221,000	232,134	147,870
Private Homes and Institutions	312,760	252,760	204,803	278,263
Total Court Services and Juvenile Detention	2,274,215	2,274,215	2,131,360	2,053,075
Judicial - Courts:				
Court Secretaries	43,831	43,831	43,831	42,445
Guardian Ad Litem	51,299	51,299	51,802	50,293
Part-Time Help	11,500	11,500	7,876	11,000
Office Supplies	2,000	2,000	1,835	1,496
Jurors' Food and Lodging	2,000	2,000	1,186	837
Judge's Salaries	4,100	4,100	3,907	3,899
Attorney's Fees	55,000	55,000	33,932	34,499
Court Reporting Fees	7,000	7,000	2,199	3,898
Specialty Court	29,000	29,000	429	18,790
Drug Court	40,000	40,000	24,922	-
Witness Fees	8,500	8,500	3,114	4,569
Testing Fees	36,500	36,500	15,286	19,143
Indigent Publications	500	500	-	-
Office Equipment Maintenance	1,600	1,600	528	-
Juror's Lodging	100	100	-	-
Miscellaneous Equipment	2,000	2,000	1,105	1,772
Total Courts	294,930	294,930	191,952	192,641
Judicial - Legal Services:				
Pre-Trial Assessment Officer	-	-	-	28,440
Clerical	-	-	-	29,348
Office Supplies	-	-	-	255
New Equipment	-	-	-	515
Total Legal Services	-	-	-	58,558

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Coroner:				
Coroner - Salary	\$ 69,595	\$ 69,595	\$ 69,595	\$ 68,230
Clerk Hire	32,748	32,748	33,363	31,210
Deputy Coroner	50,531	50,531	47,608	47,736
Part-Time Clerical	1,700	1,700	994	505
Part-Time Deputy Coroner Expense	61,302	61,302	58,153	57,413
Clerical Overtime	500	500	71	46
Inquest Transcription	3,000	3,000	-	-
Jurors	1,050	1,050	-	-
Office Supplies	640	640	344	259
Investigation Supplies	1,500	1,500	845	128
Books and Records	500	500	-	-
Gasoline	3,500	3,500	964	1,565
Dues and Subscriptions	650	650	595	595
Pathologist and Laboratory	92,345	96,345	72,315	87,731
Morgue Use	18,000	14,000	8,485	12,155
Mileage	2,000	2,000	1,873	1,767
Body Removal	20,000	20,000	14,621	18,300
Indigent Burial	2,000	2,000	965	-
Vehicle Maintenance	1,100	1,100	170	554
Equipment Maintenance	500	500	-	-
Grant Equipment	5,500	5,500	-	4,646
Total County Coroner	368,661	368,661	310,961	332,840
Education - County Superintendent of				
Education Service Region:				
Clerk Hire	-	-	-	34,419
Part-Time Clerk	-	-	-	10,203
Alternative School Staff	-	-	-	53,533
IMRF	-	-	-	8,558
Social Security	-	-	-	4,095
Office Supplies	-	-	-	70
Dues and Subscriptions	-	-	-	250
Mileage	-	-	-	2,023
Total County Superintendent of Education Service Region	-	-	-	113,151

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Farm Operations:				
Field Repairs	\$ 3,090	\$ 1,090	\$ -	\$ 525
Fertilizer and Chemicals	15,900	17,900	17,014	16,612
Seed	8,000	8,000	7,289	7,669
Insurance	600	600	525	423
Total Farm Operations	<u>27,590</u>	<u>27,590</u>	<u>24,828</u>	<u>25,229</u>
General Governmental Services -				
General County:				
Systems Administrator	57,834	57,834	57,697	56,047
I.T. Manager	36,807	36,807	36,982	35,502
Human Resources Manager	89,024	89,024	88,812	85,920
Finance Director	-	24,536	24,300	-
Overtime	1,000	1,000	237	54
Employees' Group Insurance	2,772,996	2,772,996	2,919,596	2,441,061
Office Supplies	25,183	25,183	20,763	22,871
Service Recognition Awards	6,000	6,000	4,180	3,581
Computer Supplies	18,025	18,025	16,547	15,695
Copy Machine Supplies	26,522	26,522	15,168	11,752
Computer Contract	175,000	175,000	165,598	164,612
Computer Maintenance	3,200	3,200	2,626	2,151
Systems Consultant	52,800	52,650	14,049	10,258
Administrative Adjudication Services	6,800	6,800	7,394	9,498
Tax Notice Handling	5,300	5,300	3,795	3,913
IRS Audit Adj/Affordable Care	40,000	40,000	37,142	85,486
Postage	159,135	159,135	129,597	174,048
Copy Machine Maintenance	83,000	83,000	3,027	-
Legislative Program	8,000	8,000	-	-
Education and Training	141,009	141,009	63,741	81,546
Computer Training	6,500	6,650	6,612	-
Pekin Landfill	63,000	63,000	51,289	-
Multi County ROE	134,064	134,064	134,064	59,549
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
Economic Development Council	108,000	108,000	100,000	75,000
Center for Prevention of Abuse	30,000	30,000	30,000	31,000

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
General County (Continued):				
Bridge Lighting Pledge	\$ 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	165,000	165,000	73,791	154,690
Software/Licenses	118,450	118,450	74,113	96,909
Hazmat Equipment	7,000	7,000	7,000	7,000
Adjustments	450,000	397,671	8,253	50,951
Contingent and Miscellaneous	1,372,987	1,372,987	-	-
Total General County	<u>6,210,386</u>	<u>6,182,593</u>	<u>4,143,873</u>	<u>3,726,844</u>
Debt Service:				
Principal	-	-	50,332	48,847
Interest	-	-	1,724	3,209
Total Debt Service	<u>-</u>	<u>-</u>	<u>52,056</u>	<u>52,056</u>
 Total Expenditures	 <u>29,142,692</u>	 <u>29,142,692</u>	 <u>25,049,740</u>	 <u>24,501,166</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (3,538,677)	 (3,538,677)	 (253,098)	 1,318,771
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>5,439</u>	<u>21,326</u>
 Net Change in Fund Balance	 <u><u>\$ (3,538,677)</u></u>	 <u><u>\$ (3,538,677)</u></u>	 (247,659)	 1,340,097
FUND BALANCE				
Beginning of Year			<u>18,717,426</u>	<u>17,377,329</u>
End of Year			<u><u>\$ 18,469,767</u></u>	<u><u>\$ 18,717,426</u></u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 1,779,750	\$ 1,779,750	\$ 1,734,633	\$ 1,793,305
Taxes - Public Safety Sales Tax	1,263,755	1,263,755	1,295,781	1,304,780
Intergovernmental Revenue - Replacement Taxes	<u>152,238</u>	<u>152,238</u>	<u>142,995</u>	<u>161,378</u>
Total Revenues	<u>3,195,743</u>	<u>3,195,743</u>	<u>3,173,409</u>	<u>3,259,463</u>
EXPENDITURES				
Retirement - Illinois Municipal Retirement Fund	<u>2,479,391</u>	<u>2,479,391</u>	<u>3,068,881</u>	<u>3,311,998</u>
Net Change in Fund Balance	<u>\$ 716,352</u>	<u>\$ 716,352</u>	104,528	(52,535)
FUND BALANCE				
Beginning of Year			<u>1,583,113</u>	<u>1,635,648</u>
End of Year			<u>\$ 1,687,641</u>	<u>\$ 1,583,113</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
YEAR ENDED NOVEMBER 30, 2016**

WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 1,756,150	\$ 1,756,150	\$ 1,711,695	\$ 1,675,576
Intergovernmental Revenue - Replacement Taxes	185,770	185,770	187,125	211,181
Charges for Services - Highway Maintenance				
Fees and Construction Reimbursement	111,330	111,330	120,363	230,593
Interest	3,600	3,600	6,530	6,492
Miscellaneous	15,000	15,000	12,446	13,194
Total Revenues	<u>2,071,850</u>	<u>2,071,850</u>	<u>2,038,159</u>	<u>2,137,036</u>
EXPENDITURES				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	103,642	103,642	105,064	103,001
Engineers	280,291	280,291	262,826	277,814
Maintenance Foreman	68,125	68,125	69,434	67,080
Maintenance Personnel	590,296	590,296	591,952	580,305
Clerk Hire	42,360	42,360	42,161	40,731
Surveyor Stipend	5,463	5,463	5,463	5,463
Temporary Personnel	21,218	21,218	12,658	20,514
Overtime Premium	98,674	98,674	47,484	73,425
Medical Insurance	206,896	206,896	226,217	204,819
Office Supplies	5,600	5,600	3,750	5,540
Clothing Allowance	7,650	8,200	8,380	7,650
Engineering Supplies	10,000	10,000	6,713	8,447
Field Engineer Expense	10,000	10,000	3,504	7,671
Dues and Subscriptions	2,500	2,500	2,320	2,371
Gasoline	115,000	115,000	36,804	105,358
Engineering Consultant	75,000	75,000	18,218	9,984
Publication of Legal Notices	2,000	2,000	1,575	1,721
Maintenance of Roads - Materials	64,300	64,300	42,007	26,756
Highway Maintenance	6,700	6,700	7,004	6,199
Conference and Seminars	3,500	3,500	1,345	3,244
Tech Equipment	5,000	5,000	-	3,611
Training	2,500	2,500	665	2,134
Maintenance of Buildings	70,000	70,000	57,733	59,451
Maintenance of Machinery and Equipment	90,300	110,300	105,714	77,324
New Equipment	276,500	276,500	272,320	235,970
DCEO Grant	40,000	19,450	33	-
Road Improvement	118,300	118,300	135,483	73,499
Adjustments	17,709	17,709	-	-
Contingency	118,215	118,215	-	-
Total Highways	<u>2,457,739</u>	<u>2,457,739</u>	<u>2,066,827</u>	<u>2,010,082</u>
Debt Service:				
Principal	20,115	20,115	20,115	19,482
Interest	4,655	4,655	4,655	5,288
Total Debt Service	<u>24,770</u>	<u>24,770</u>	<u>24,770</u>	<u>24,770</u>
Total Expenditures	<u>2,482,509</u>	<u>2,482,509</u>	<u>2,091,597</u>	<u>2,034,852</u>
Excess (Deficiency) of Revenues Over Expenditures	(410,659)	(410,659)	(53,438)	102,184
OTHER FINANCING SOURCES				
Transfers In	50,000	50,000	69,877	96,281
Net Change in Fund Balance	<u>\$ (360,659)</u>	<u>\$ (360,659)</u>	<u>16,439</u>	<u>198,465</u>
FUND BALANCE				
Beginning of Year			<u>1,979,769</u>	<u>1,781,304</u>
End of Year			<u>\$ 1,996,208</u>	<u>\$ 1,979,769</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 2,080,000	\$ 2,080,000	\$ 2,419,469	\$ 2,338,179
Charges for Services:				
Reimbursement for Services and Materials	68,000	68,000	88,620	68,810
Interest	12,000	12,000	38,728	19,959
Total Revenues	<u>2,160,000</u>	<u>2,160,000</u>	<u>2,546,817</u>	<u>2,426,948</u>
EXPENDITURES				
Highways:				
Superintendent's Salary	132,056	132,056	132,215	128,679
Illinois Municipal Retirement	18,660	18,660	18,187	18,837
Social Security	10,102	10,102	9,304	9,478
Medical Insurance	8,843	8,843	9,625	8,045
Engineering	28,383	28,383	28,166	28,383
Mileage	1,000	2,000	1,770	1,230
Maintenance	2,910,000	2,909,000	2,479,791	2,780,636
Building Improvement	695,000	695,000	58,544	-
Total Expenditures	<u>3,804,044</u>	<u>3,804,044</u>	<u>2,737,602</u>	<u>2,975,288</u>
Deficiency of Revenues over Expenditures	(1,644,044)	(1,644,044)	(190,785)	(548,340)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	109,008
Transfers Out	-	-	-	(87,039)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,969</u>
Net Change in Fund Balance	<u>\$ (1,644,044)</u>	<u>\$ (1,644,044)</u>	(190,785)	(526,371)
FUND BALANCE				
Beginning of Year			5,091,288	5,617,659
End of Year			<u>\$ 4,900,503</u>	<u>\$ 5,091,288</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TOWNSHIP MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 852,326	\$ 852,326	\$ 1,055,462	\$ 1,034,970
Interest	3,000	3,000	4,513	4,436
Miscellaneous Income	40,043	40,043	-	-
Total Revenues	<u>895,369</u>	<u>895,369</u>	<u>1,059,975</u>	<u>1,039,406</u>
EXPENDITURES				
Highways:				
Contract Construction	<u>840,000</u>	<u>840,000</u>	<u>1,057,560</u>	<u>1,049,445</u>
Excess (Deficiency) of Revenues Over Expenditures	55,369	55,369	2,415	(10,039)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	87,039
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(69,877)</u>	<u>(96,281)</u>
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(69,877)</u>	<u>(9,242)</u>
Net Change in Fund Balance	<u>\$ 5,369</u>	<u>\$ 5,369</u>	(67,462)	(19,281)
FUND BALANCE				
Beginning of Year			<u>1,117,527</u>	<u>1,136,808</u>
End of Year			<u>\$ 1,050,065</u>	<u>\$ 1,117,527</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY BRIDGE FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 793,100	\$ 793,100	\$ 773,269	\$ 756,884
Intergovernmental Revenue - Personal Property Replacement Tax	88,805	88,805	83,414	94,137
Charges for Services - Fees Earned from Other Governmental Units	52,607	52,607	29,432	84,651
Interest	9,500	9,500	11,086	6,015
Total Revenues	<u>944,012</u>	<u>944,012</u>	<u>897,201</u>	<u>941,687</u>
EXPENDITURES				
Highways:				
Engineering	54,466	60,466	107,059	123,989
Bridge Construction	1,015,096	1,009,096	442,086	561,424
Total Expenditures	<u>1,069,562</u>	<u>1,069,562</u>	<u>549,145</u>	<u>685,413</u>
Excess (Deficiency) of Revenues Over Expenditures	(125,550)	(125,550)	348,056	256,274
OTHER FINANCING USES				
Transfers Out	-	-	-	(8,000)
Net Change in Fund Balance	<u>\$ (125,550)</u>	<u>\$ (125,550)</u>	348,056	248,274
FUND BALANCE				
Beginning of Year			<u>2,904,147</u>	<u>2,655,873</u>
End of Year			<u>\$ 3,252,203</u>	<u>\$ 2,904,147</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FEDERAL AID MATCHING TAX FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 659,200	\$ 659,200	\$ 642,783	\$ 629,056
Intergovernmental Revenue:				
Replacement Tax	17,148	17,148	16,107	18,177
Reimbursements	354,973	354,973	257,173	97,800
Grant Income	340,638	340,638	-	730,365
Interest	5,000	5,000	3,392	6,677
Total Revenues	<u>1,376,959</u>	<u>1,376,959</u>	<u>919,455</u>	<u>1,482,075</u>
EXPENDITURES				
Highways:				
Contract Construction and Road Improvements	569,173	569,173	382,792	518,580
Wagonseller Road Grant	201,734	201,734	(283,475)	1,891,051
Total Expenditures	<u>770,907</u>	<u>770,907</u>	<u>99,317</u>	<u>2,409,631</u>
Excess (Deficiency) of Revenues Over Expenditures	606,052	606,052	820,138	(927,556)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	8,000
Transfers Out	-	-	-	(109,008)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(101,008)</u>
Net Change in Fund Balance	<u>\$ 606,052</u>	<u>\$ 606,052</u>	820,138	(1,028,564)
FUND BALANCE				
Beginning of Year			<u>870,073</u>	<u>1,898,637</u>
End of Year			<u>\$ 1,690,211</u>	<u>\$ 870,073</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TOWNSHIP BRIDGE FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Maintenance and Construction	\$ 52,145	\$ 52,145	\$ -	\$ 233,302
Interest	100	100	44	88
Total Revenues	<u>52,245</u>	<u>52,245</u>	<u>44</u>	<u>233,390</u>
EXPENDITURES				
Highways:				
Bridge Construction	<u>52,494</u>	<u>52,494</u>	<u>-</u>	<u>294,324</u>
Net Change in Fund Balance	<u>\$ (249)</u>	<u>\$ (249)</u>	44	(60,934)
FUND BALANCE				
Beginning of Year			<u>121,275</u>	<u>182,209</u>
End of Year			<u>\$ 121,319</u>	<u>\$ 121,275</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 890,950	\$ 890,950	\$ 868,588	\$ 849,981
Intergovernmental Revenues:				
Replacement Taxes	187,230	187,230	175,863	198,472
Grants:				
Bioterrorism Preparedness	171,631	171,631	178,149	141,861
Vaccine Allowance and Grant	56,000	56,000	360,599	148,632
IDPA Medicaid	115,210	115,210	109,162	119,583
Illinois Breast/Cervical Center	113,526	113,526	80,506	117,084
IDPA Medi-Check	84,549	84,549	19,511	142,059
IDPH Local Health Protection	217,066	217,066	218,479	217,481
Tobacco Grant	45,873	45,873	36,229	44,464
Dental Health (Doral Dental)	440,000	440,000	436,284	397,764
Family Case Management	324,660	324,660	241,071	276,373
Women, Infants, and Children	1,213,906	1,213,906	1,023,600	1,185,741
Teen Reach	1,000	1,000	3,721	66,440
Illinois Environmental Protection				
Agency - Solid Waste				
Enforcement Grant	64,017	64,017	56,936	62,358
SPF - SIG	-	-	-	74,930
Medicare	800	800	(1,321)	250
Drug Free Communities	129,500	129,500	120,314	110,855
Better Birth Outcomes	225,000	225,000	227,430	-
Other	1,249,058	1,249,058	1,016,738	1,588,561
Total Grants	4,451,796	4,451,796	4,127,408	4,694,436
Charges for Services:				
Fees:				
Dental Clinic Patient	45,000	45,000	24,200	14,327
Immunizations and Other	126,200	126,200	239,689	89,007
Environmental Health	300,000	300,000	311,142	311,524
Teen Reach	25,000	25,000	84,747	118,723
Total Fees	496,200	496,200	659,778	533,581
Interest	6,000	6,000	11,209	11,060
Susan G. Komen Grant	64,227	64,227	45,219	71,727
Miscellaneous	136,900	136,900	221,436	166,633
Total Revenues	6,233,303	6,233,303	6,109,501	6,525,890

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
Health and Welfare:				
County Health:				
Department Head	\$ 98,257	\$ 98,257	\$ 95,427	\$ 94,817
Administrative Staff	238,595	238,595	234,387	226,280
Health Education Staff	83,595	80,595	74,587	74,852
Nursing Staff	247,177	247,177	260,658	241,559
Environmental Health Staff	383,911	360,911	350,990	357,332
Screening Technician	5,000	5,000	995	1,497
Maintenance Salaries	60,989	60,989	48,242	59,559
On-Call Help	21,000	21,000	20,743	20,250
Part-Time Help	15,000	2,000	-	2,290
Overtime	4,000	4,000	265	1,021
Medical Insurance	148,043	187,043	189,718	175,525
Office Supplies	7,500	7,500	7,372	8,337
Educational Materials	14,000	17,000	19,764	18,287
Vaccine	56,000	56,000	341,200	279,181
Medical Supplies - Field Staff	90,000	160,000	183,609	140,639
Technical Supplies	7,000	7,000	8,288	12,701
Contractual Services	151,000	131,000	139,608	111,074
Medical Service	8,000	3,000	2,384	3,430
Postage	9,900	6,900	4,925	8,364
Mileage	29,000	29,000	16,229	22,931
Utilities	28,000	28,000	24,442	24,013
Vehicle Maintenance	2,500	2,500	770	2,002
Building Maintenance	17,510	17,510	17,775	20,395
Conferences and Seminars	1,250	1,250	1,306	1,144
Education and Training	4,300	4,300	2,602	5,252
Vaccine Immunizations - Noncash	109,000	109,000	106,813	-
Building, Equipment, and Furniture	48,000	48,000	46,459	24,367
Adjustments	-	-	-	25,765
Contingency	94,426	49,426	-	-
Total County Health	1,982,953	1,982,953	2,199,536	1,962,864

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Women, Infants, and Children:				
Salaries	\$ 294,516	\$ 294,516	\$ 293,332	\$ 288,667
Medical Insurance	52,209	52,209	61,244	45,878
Office Supplies	2,649	2,649	1,752	11,374
Contractual Services	5,212	5,212	3,324	6,267
Postage	1,563	1,563	361	1,203
WIC - Food Instruments - Noncash	880,000	880,000	687,837	831,144
Mileage	3,043	3,043	1,902	3,125
Education and Training	3,763	3,763	3,274	3,912
Equipment	-	-	-	879
Total Women, Infants, and Children	<u>1,242,955</u>	<u>1,242,955</u>	<u>1,053,026</u>	<u>1,192,449</u>
Teen Reach:				
Salaries	613,742	613,742	629,232	661,759
Medical Insurance	43,558	43,558	46,629	42,363
Supplies	28,479	28,479	27,483	27,196
Contractual Services	95,660	95,660	94,135	155,777
Postage	475	475	352	424
Mileage	13,656	13,656	9,896	11,548
Education and Training	1,438	1,438	1,981	1,347
Equipment	1,500	1,500	-	559
Total Teen Reach	<u>798,508</u>	<u>798,508</u>	<u>809,708</u>	<u>900,973</u>
Case Management:				
Salaries	664,412	664,412	554,065	642,259
Medical Insurance	85,165	85,165	86,449	77,118
Supplies	5,924	5,924	458	3,139
Contractual Services	26,396	26,396	13,577	25,741
Postage	2,398	2,398	1,309	1,476
Travel	17,510	17,510	9,580	17,016
Education and Training	2,358	2,358	187	1,496
Equipment	-	-	-	1,130
Total Case Management	<u>804,163</u>	<u>804,163</u>	<u>665,625</u>	<u>769,375</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016		Actual	2015 Actual
	Original Budget	Amended Budget		
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Dental Health Services:				
Salaries	\$ 384,632	\$ 384,632	\$ 428,145	\$ 398,957
Medical Insurance	68,946	68,946	71,993	44,649
Dental Health Supplies	54,500	54,500	34,667	44,531
Contractual	21,000	21,000	26,742	30,508
Postage	225	225	124	252
Mileage	1,500	1,500	1,033	1,590
DHC Rent and Utilities	59,000	59,000	58,226	53,006
Education and Training	3,000	3,000	39	1,565
Equipment	7,000	7,000	6,156	15,597
Total Dental Health Services	<u>599,803</u>	<u>599,803</u>	<u>627,125</u>	<u>590,655</u>
Special Grants:				
Salaries	466,318	466,318	471,842	555,859
Medical Insurance	72,344	72,344	74,255	73,389
Supplies	10,946	10,946	15,036	28,623
Contractual Services	45,245	45,245	43,143	341,728
Patient Care	138,533	138,533	56,225	56,544
Bad Debt	-	-	-	203
Postage	1,465	1,465	1,587	2,493
Mileage	8,427	8,427	4,012	9,234
Education and Training	15,226	15,226	5,694	6,874
Equipment	693	693	30,000	2,194
Total Special Grants	<u>759,197</u>	<u>759,197</u>	<u>701,794</u>	<u>1,077,141</u>
Debt Service:				
Principal	37,000	37,000	25,796	25,257
Interest	-	-	3,536	4,774
Total Debt Service	<u>37,000</u>	<u>37,000</u>	<u>29,332</u>	<u>30,031</u>
 Total Expenditures	 <u>6,224,579</u>	 <u>6,224,579</u>	 <u>6,086,146</u>	 <u>6,523,488</u>
 Net Change in Fund Balance	 <u>\$ 8,724</u>	 <u>\$ 8,724</u>	 23,355	 2,402
FUND BALANCE				
Beginning of Year			<u>3,538,250</u>	<u>3,535,848</u>
End of Year			<u>\$ 3,561,605</u>	<u>\$ 3,538,250</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SOCIAL SECURITY FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 953,500	\$ 953,500	\$ 929,504	\$ 933,718
Taxes - Public Safety Sales Tax	518,367	518,367	542,677	574,493
Total Revenues	<u>1,471,867</u>	<u>1,471,867</u>	1,472,181	1,508,211
EXPENDITURES				
Retirement:				
Social Security	<u>1,650,358</u>	<u>1,650,358</u>	<u>1,492,245</u>	<u>1,529,978</u>
Net Change in Fund Balance	<u>\$ (178,491)</u>	<u>\$ (178,491)</u>	(20,064)	(21,767)
FUND BALANCE				
Beginning of Year			<u>1,066,531</u>	<u>1,088,298</u>
End of Year			<u>\$ 1,046,467</u>	<u>\$ 1,066,531</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ANIMAL CONTROL FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Registration Fees,				
Kennel Services, City Contracts	\$ 455,769	\$ 455,769	\$ 477,256	\$ 478,184
Fines and Forfeitures	17,500	17,500	16,199	18,825
Interest	300	300	401	403
Donations	2,000	2,000	3,767	2,760
Miscellaneous	1,500	1,500	1,417	2,117
Total Revenues	477,069	477,069	499,040	502,289
EXPENDITURES				
Health and Welfare:				
Department Head Salary	55,847	55,847	55,716	53,899
Kennel Manager	30,643	30,643	30,635	29,599
Animal Rabies Warden	91,644	91,644	61,267	58,067
Kennel Assistant	37,435	37,435	28,561	36,067
On-Call	9,600	9,600	9,548	9,560
Clerk Hire	60,707	60,707	61,062	58,837
Part-Time Help	5,500	5,500	5,162	5,213
Overtime	20,000	22,500	22,754	21,597
IMRF	43,170	43,170	37,056	39,331
Social Security	23,820	23,820	19,729	19,549
Medical Insurance	55,000	65,500	65,229	49,219
Office Supplies	750	750	770	582
Dues/Certifications	1,000	1,000	585	150
Feed	1,300	1,300	792	569
Drugs, Vaccines, and Medical Supplies	3,020	4,720	4,519	3,179
Cleaning, Maintenance, and Chemical Supplies	4,250	4,250	4,042	3,868
Gasoline	18,400	16,190	7,702	9,335
Uniforms	1,950	2,060	2,058	802
Veterinary Office Service	22,454	22,454	22,454	22,454
Telephone	3,183	3,183	2,497	2,799
Cellular Telephone	1,749	1,749	1,698	1,715

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ANIMAL CONTROL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Postage	\$ 16,969	\$ 17,969	\$ 17,954	\$ 17,846
Communication Center	5,552	5,552	5,220	5,068
Alarm Service	724	824	817	791
Mileage	1,000	1,000	739	437
Printing	500	500	455	500
Gas, Electricity, and Water	9,811	9,811	8,244	7,268
Garbage Collection	1,648	1,648	1,508	1,508
Maintenance	7,705	8,705	7,961	7,780
Animal Medical Care	3,000	2,300	1,209	-
Education and Training	1,000	1,000	306	100
Employee Rabies Immunization	5,000	4,500	3,373	-
Animal Claim	500	-	-	-
Veterinary Association	5,000	5,000	4,760	5,450
Spay/Neuter Deposit Reimbursement	5,250	5,250	4,752	3,041
New Equipment	22,400	22,400	37,465	3,145
Technology Upgrades	27,000	27,000	4,777	2,358
Building Construction and Remodeling	-	10,000	590	-
Contingency	30,224	7,224	-	-
Total Expenditures	<u>634,705</u>	<u>634,705</u>	<u>543,966</u>	<u>481,683</u>
Net Change in Fund Balance	<u>\$ (157,636)</u>	<u>\$ (157,636)</u>	(44,926)	20,606
FUND BALANCE				
Beginning of Year			<u>733,845</u>	<u>713,239</u>
End of Year			<u>\$ 688,919</u>	<u>\$ 733,845</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TORT JUDGMENT FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 1,095,250	\$ 1,095,250	\$ 1,067,641	\$ 663,529
Interest	400	400	175	531
Total Revenues	<u>1,095,650</u>	<u>1,095,650</u>	<u>1,067,816</u>	<u>664,060</u>
EXPENDITURES				
Administrative Costs:				
Workmen's Compensation	410,500	410,500	412,212	342,755
Unemployment Insurance	45,000	45,000	50,086	19,302
Outside Defense	100,000	100,000	225,334	92,051
Risk Management	3,000	3,000	329	426
Stop Loss Reinsurance:				
Property	45,030	45,030	66,933	42,866
General Liability	170,000	170,000	192,345	178,913
Bonds	11,000	11,000	4,850	865
Broker/TPA Fees	39,000	39,000	30,000	39,000
Physical Damage/Loss Replacement	45,000	45,000	36,685	45,786
Contingency	49,337	49,337	-	-
Automobile	18,200	18,200	25,373	26,177
Liability Claims	100,000	100,000	-	5,785
Total Expenditures	<u>1,036,067</u>	<u>1,036,067</u>	<u>1,044,147</u>	<u>793,926</u>
Net Change in Fund Balance	<u>\$ 59,583</u>	<u>\$ 59,583</u>	23,669	(129,866)
FUND BALANCE				
Beginning of Year			<u>978,831</u>	<u>1,108,697</u>
End of Year			<u>\$ 1,002,500</u>	<u>\$ 978,831</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PERSONS WITH DEVELOPMENTAL DISABILITIES FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 571,650	\$ 571,650	\$ 557,402	\$ 545,553
EXPENDITURES				
Health and Welfare:				
Special Recreation	10,882	10,882	10,882	10,882
Central Illinois Riding Therapy	27,850	27,850	27,850	27,850
Fondulac Park	10,882	10,882	10,882	10,882
Tazewell County Resource Center	535,050	535,050	535,050	535,050
Contingency	29,233	29,233	-	-
Total Expenditures	<u>613,897</u>	<u>613,897</u>	<u>584,664</u>	<u>584,664</u>
Net Change in Fund Balance	<u>\$ (42,247)</u>	<u>\$ (42,247)</u>	(27,262)	(39,111)
FUND BALANCE				
Beginning of Year			<u>37,323</u>	<u>76,434</u>
End of Year			<u>\$ 10,061</u>	<u>\$ 37,323</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
VETERANS' ASSISTANCE FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - Property Taxes	\$ 211,150	\$ 211,150	\$ 205,928	\$ 201,726
Miscellaneous Income	-	-	126	1,913
Total Revenues	<u>211,150</u>	<u>211,150</u>	<u>206,054</u>	<u>203,639</u>
EXPENDITURES				
Health and Welfare:				
Department Head	48,865	48,865	49,766	54,319
Clerk Hire	30,712	30,712	30,826	34,996
Medical Insurance	24,619	24,619	27,801	22,389
Office Supplies	600	600	574	427
Food	7,500	7,500	7,339	6,920
Dues and Subscriptions	225	225	225	225
Telephone	1,350	1,350	1,284	1,252
Postage	500	500	338	476
Mileage	3,800	3,800	3,676	3,708
Indigent Burial	3,000	3,000	3,000	2,990
Emergency Assistance	110,000	110,000	82,877	86,024
New Equipment	200	200	153	-
Contingency	11,569	11,569	-	-
Total Expenditures	<u>242,940</u>	<u>242,940</u>	<u>207,859</u>	<u>213,726</u>
Net Change in Fund Balance	<u>\$ (31,790)</u>	<u>\$ (31,790)</u>	(1,805)	(10,087)
FUND BALANCE				
Beginning of Year			<u>172,271</u>	<u>182,358</u>
End of Year			<u>\$ 170,466</u>	<u>\$ 172,271</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
LAW LIBRARY FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Law Library Fees	\$ 57,500	\$ 57,500	\$ 51,408	\$ 47,684
EXPENDITURES				
Judicial:				
Part-Time Personnel	11,500	11,500	7,877	4,170
Books and Records	65,000	65,000	54,486	51,786
Total Expenditures	<u>76,500</u>	<u>76,500</u>	<u>62,363</u>	<u>55,956</u>
Net Change in Fund Balance	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	(10,955)	(8,272)
FUND BALANCE				
Beginning of Year			<u>96,197</u>	<u>104,469</u>
End of Year			<u>\$ 85,242</u>	<u>\$ 96,197</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation				
Revenue	\$ 575,000	\$ 575,000	\$ 521,191	\$ 567,274
Interest	950	950	2,909	1,506
Total Revenues	<u>575,950</u>	<u>575,950</u>	<u>524,100</u>	<u>568,780</u>
EXPENDITURES				
Judicial:				
Clerk Hire	30,643	30,643	18,591	29,750
Clerk Hire - Exempt	88,492	88,492	96,172	86,401
Supplies	13,000	13,000	4,812	6,950
Contractual	32,000	47,000	30,765	20,066
Mileage	375	375	684	159
Education and Training	2,100	2,100	1,772	1,910
Equipment	55,000	40,000	28,172	40,910
Total Expenditures	<u>221,610</u>	<u>221,610</u>	<u>180,968</u>	<u>186,146</u>
Net Change in Fund Balance	<u>\$ 354,340</u>	<u>\$ 354,340</u>	343,132	382,634
FUND BALANCE				
Beginning of Year			<u>734,073</u>	<u>351,439</u>
End of Year			<u>\$ 1,077,205</u>	<u>\$ 734,073</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT GRANT FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Loan Repayment	\$ 118,629	\$ 118,629	\$ 61,853	\$ 227,042
Interest	800	800	10,444	16,630
Total Revenues	<u>119,429</u>	<u>119,429</u>	<u>72,297</u>	<u>243,672</u>
EXPENDITURES				
Community Development:				
Bad Debt	-	-	(10,000)	-
Loan Disbursements	150,000	150,000	-	-
Total Expenditures	<u>150,000</u>	<u>150,000</u>	<u>(10,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (30,571)</u>	<u>\$ (30,571)</u>	82,297	243,672
FUND BALANCE				
Beginning of Year			<u>704,705</u>	<u>461,033</u>
End of Year			<u>\$ 787,002</u>	<u>\$ 704,705</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY RECORDER AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Revenue	\$ 105,000	\$ 105,000	\$ 100,976	\$ 109,228
GIS Revenue	20,000	20,000	20,670	21,630
Interest	200	200	764	401
Total Revenues	<u>125,200</u>	<u>125,200</u>	<u>122,410</u>	<u>131,259</u>
EXPENDITURES				
General Governmental Services:				
Part-Time Help	10,000	10,000	10,000	10,645
Illinois Municipal Retirement	1,500	1,500	907	1,739
Social Security	800	800	769	814
Office Supplies	2,000	2,000	-	-
Contractual Services	1,000	1,000	-	289
Computer User Fee	35,000	35,000	22,777	71,795
Photography and Microfilm	20,000	20,000	3,678	-
Education and Training	1,000	1,000	-	-
Equipment	7,500	7,500	1,489	22,150
Total Expenditures	<u>78,800</u>	<u>78,800</u>	<u>39,620</u>	<u>107,432</u>
Net Change in Fund Balance	<u>\$ 46,400</u>	<u>\$ 46,400</u>	82,790	23,827
FUND BALANCE				
Beginning of Year			<u>198,994</u>	<u>175,167</u>
End of Year			<u>\$ 281,784</u>	<u>\$ 198,994</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK CHILD SUPPORT FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grant	\$ 25,000	\$ 25,000	\$ 18,524	\$ (1,656)
Charges for Services - Child Support Fees	85,000	85,000	32,383	144,048
Interest	175	175	277	237
Total Revenues	<u>110,175</u>	<u>110,175</u>	<u>51,184</u>	<u>142,629</u>
EXPENDITURES				
Judicial:				
Supervisor	54,844	-	-	46,662
Clerk Hire	68,733	68,733	64,474	66,850
Part-Time Help	20,600	20,600	16,104	14,766
Illinois Municipal Retirement	20,372	20,372	11,083	19,257
Social Security	11,030	11,030	5,415	9,337
Medical Insurance	6,198	6,198	9,338	5,641
Supplies	2,000	2,000	-	-
Contractual	5,000	5,000	1,804	3,030
Collection Efforts	200	200	-	228
Postage	500	500	-	-
Mileage	630	630	-	463
Education and Training	1,000	1,000	-	905
Equipment	5,000	5,000	-	4,415
Total Expenditures	<u>196,107</u>	<u>141,263</u>	<u>108,218</u>	<u>171,554</u>
Net Change in Fund Balance	<u>\$ (85,932)</u>	<u>\$ (31,088)</u>	(57,034)	(28,925)
FUND BALANCE				
Beginning of Year			<u>187,104</u>	<u>216,029</u>
End of Year			<u>\$ 130,070</u>	<u>\$ 187,104</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TREASURER’S AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation				
Revenue	\$ 15,000	\$ 15,000	\$ 12,460	\$ 13,900
Interest	150	150	249	240
Total Revenues	<u>15,150</u>	<u>15,150</u>	<u>12,709</u>	<u>14,140</u>
EXPENDITURES				
General Governmental Services:				
Deputy Collector	-	-	-	300
Part Time	16,391	14,039	11,223	7,285
Office Supplies	9,095	11,447	4,970	5,584
Equipment	-	-	6,477	-
Total Expenditures	<u>25,486</u>	<u>25,486</u>	<u>22,670</u>	<u>13,169</u>
Net Change in Fund Balance	<u>\$ (10,336)</u>	<u>\$ (10,336)</u>	(9,961)	971
FUND BALANCE				
Beginning of Year			<u>83,426</u>	<u>82,455</u>
End of Year			<u>\$ 73,465</u>	<u>\$ 83,426</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SOLID WASTE PLANNING FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016		Actual	2015 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for Services - Tipping Fees and Landfill Siting	\$ 360,112	\$ 360,112	\$ 390,123	\$ 363,318
Interest	4,500	4,500	5,189	5,000
Total Revenues	364,612	364,612	395,312	368,318
EXPENDITURES				
Health and Welfare:				
Salaries	101,529	127,529	85,733	118,398
Health Insurance	18,864	18,864	8,825	13,847
Office Supplies	500	500	-	-
Educational Materials	3,000	3,000	447	497
Contractual Services	260,000	234,000	196,624	194,050
Recycling	3,600	3,600	450	3,600
Postage	350	350	128	129
Mileage	3,000	3,000	300	1,874
Education and Training	4,500	4,500	-	342
Equipment	500	500	-	-
Total Expenditures	395,843	395,843	292,507	332,737
Excess (Deficiency) of Revenues Over Expenditures	(31,231)	(31,231)	102,805	35,581
OTHER FINANCING USES				
Transfers Out	-	-	(5,189)	(5,000)
Net Change in Fund Balance	\$ (31,231)	\$ (31,231)	97,616	30,581
FUND BALANCE				
Beginning of Year			1,322,183	1,291,602
End of Year			<u>\$ 1,419,799</u>	<u>\$ 1,322,183</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
RURAL WE-CARE, INC. FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue -				
Governmental Grants	\$ 943,257	\$ 943,257	\$ 584,082	\$ 633,456
Interest	-	-	8	15
Total Revenues	<u>943,257</u>	<u>943,257</u>	<u>584,090</u>	<u>633,471</u>
EXPENDITURES				
Health and Welfare - Contractual Services	<u>1,017,761</u>	<u>1,017,761</u>	<u>584,082</u>	<u>633,456</u>
Net Change in Fund Balance	<u>\$ (74,504)</u>	<u>\$ (74,504)</u>	8	15
FUND BALANCE				
Beginning of Year			<u>15</u>	<u>-</u>
End of Year			<u>\$ 23</u>	<u>\$ 15</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK DOCUMENT STORAGE FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Document				
Storage Fees	\$ 570,000	\$ 570,000	\$ 516,162	\$ 549,575
Interest	1,000	1,000	2,969	1,452
Total Revenues	<u>571,000</u>	<u>571,000</u>	<u>519,131</u>	<u>551,027</u>
EXPENDITURES				
Judicial:				
Exempt Personnel	-	54,844	55,204	6,264
Clerk Hire	88,800	88,800	64,452	62,833
Part-Time Help	5,150	5,150	3,790	5,738
Overtime	-	-	-	170
Supplies	25,000	25,000	19,318	25,483
Contractual Services	20,000	45,000	34,647	(16,907)
Mileage	500	500	379	-
Education and Training	7,500	7,500	1,392	2,811
Equipment	45,000	20,000	3,731	53,548
Total Expenditures	<u>191,950</u>	<u>246,794</u>	<u>182,913</u>	<u>139,940</u>
Net Change in Fund Balance	<u>\$ 379,050</u>	<u>\$ 324,206</u>	336,218	411,087
FUND BALANCE				
Beginning of Year			<u>730,760</u>	<u>319,673</u>
End of Year			<u>\$ 1,066,978</u>	<u>\$ 730,760</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
POLICE VEHICLE AND EQUIPMENT FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Police Vehicle Revenue	\$ 31,000	\$ 31,000	\$ 30,942	\$ 26,579
Interest	40	40	148	108
Total Revenues	<u>31,040</u>	<u>31,040</u>	<u>31,090</u>	<u>26,687</u>
EXPENDITURES				
Vehicle Equipment	<u>55,000</u>	<u>55,000</u>	<u>19,428</u>	<u>21,238</u>
Net Change in Fund Balance	<u>\$ (23,960)</u>	<u>\$ (23,960)</u>	11,662	5,449
FUND BALANCE				
Beginning of Year			<u>44,984</u>	<u>39,535</u>
End of Year			<u>\$ 56,646</u>	<u>\$ 44,984</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CHILDREN’S ADVOCACY CENTER FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grant	\$ 174,352	\$ 174,352	\$ 176,134	\$ 166,616
Interest	150	150	495	389
Miscellaneous	60,000	60,000	33,703	36,395
Total Revenues	<u>234,502</u>	<u>234,502</u>	<u>210,332</u>	<u>203,400</u>
EXPENDITURES				
Health and Welfare:				
Salaries	116,500	116,500	118,297	82,677
Illinois Municipal Retirement	15,000	15,000	14,695	11,828
Social Security	9,000	9,000	8,664	6,150
Medical Insurance	12,000	12,000	21,107	15,800
Supplies	4,000	4,000	2,228	4,085
Food	750	750	956	1,077
Dues and Subscriptions	500	500	688	444
Contractual	30,000	30,000	34,908	39,050
Consulting Services	650	650	648	718
Postage	500	500	685	777
Local Transportation	5,000	5,000	3,485	3,765
Printing and Artwork	3,500	3,500	3,090	3,130
Utilities	9,000	9,000	8,907	8,154
Conferences	4,000	4,000	2,814	3,594
Rent	7,200	7,200	6,600	7,200
Equipment	4,000	4,000	2,215	4,959
Occupancy	6,000	6,000	5,180	4,060
Total Expenditures	<u>227,600</u>	<u>227,600</u>	<u>235,167</u>	<u>197,468</u>
Net Change in Fund Balance	<u>\$ 6,902</u>	<u>\$ 6,902</u>	(24,835)	5,932
FUND BALANCE				
Beginning of Year			<u>205,974</u>	<u>200,042</u>
End of Year			<u>\$ 181,139</u>	<u>\$ 205,974</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SHERIFF'S GRANT FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grants	\$ 38,500	\$ 38,500	\$ 6,766	\$ 46,032
EXPENDITURES				
Personnel	35,000	35,000	6,846	33,862
New Equipment	-	-	-	10,924
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>6,846</u>	<u>44,786</u>
Net Change in Fund Balance	<u>\$ 3,500</u>	<u>\$ 3,500</u>	(80)	1,246
FUND DEFICIT				
Beginning of Year			<u>(17,562)</u>	<u>(18,808)</u>
End of Year			<u>\$ (17,642)</u>	<u>\$ (17,562)</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GIS FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - GIS Revenue	\$ 280,000	\$ 280,000	304,532	\$ 207,407
Interest	1,000	1,000	875	981
Total Revenues	<u>281,000</u>	<u>281,000</u>	<u>305,407</u>	<u>208,388</u>
EXPENDITURES				
General Governmental Services:				
Department Head	34,149	34,149	34,206	32,979
Deputy Assessor	38,874	38,874	39,012	37,575
GIS Coordinator	46,606	46,606	46,606	44,625
Clerk Hire	67,464	67,464	65,039	63,393
IMRF	26,436	26,436	25,134	25,628
Social Security	14,312	14,312	12,864	12,618
Office Supplies	200	200	-	-
Maps and Plats	5,000	5,000	2,099	4,606
Contractual Services	20,000	20,000	10,103	13,572
GIS Software/License	20,000	28,045	27,929	13,600
GIS Flyover/Data	20,000	20,000	(1,968)	55,491
GIS Technology	5,000	-	-	-
Mileage	200	200	-	98
Education/Training	2,500	2,500	2,327	1,550
New Equipment	1,000	1,000	-	999
GIS Computer Equipment	10,000	6,955	2,556	5,247
Total Expenditures	<u>311,741</u>	<u>311,741</u>	<u>265,907</u>	<u>311,981</u>
Net Change in Fund Balance	<u>\$ (30,741)</u>	<u>\$ (30,741)</u>	39,500	(103,593)
FUND BALANCE				
Beginning of Year			<u>264,021</u>	<u>367,614</u>
End of Year			<u>\$ 303,521</u>	<u>\$ 264,021</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
JUVENILE REPORTING FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Interest	\$ -	\$ -	\$ -	\$ 9
EXPENDITURES				
Judicial:				
New Equipment	-	-	677	3,537
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(677)	(3,528)
FUND BALANCE				
Beginning of Year			677	4,205
End of Year			<u>\$ -</u>	<u>\$ 677</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services	\$ 22,500	\$ 22,500	\$ 18,982	\$ 24,648
Interest	100	100	127	119
Total Revenues	<u>22,600</u>	<u>22,600</u>	<u>19,109</u>	<u>24,767</u>
EXPENDITURES				
General Governmental Services:				
Clerk Hire	10,165	10,165	10,169	9,876
Office Supplies	2,000	2,000	1,993	4,430
Contractual Services	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>
Total Expenditures	<u>22,365</u>	<u>22,365</u>	<u>22,362</u>	<u>24,506</u>
Net Change in Fund Balance	<u>\$ 235</u>	<u>\$ 235</u>	(3,253)	261
FUND BALANCE				
Beginning of Year			<u>42,532</u>	<u>42,271</u>
End of Year			<u>\$ 39,279</u>	<u>\$ 42,532</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STATE’S ATTORNEY FORFEITURE FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Fines and Forfeitures	\$ 17,510	\$ 17,510	\$ 8,318	\$ 14,526
Interest	4,050	4,050	1,006	898
Total Revenues	<u>21,560</u>	<u>21,560</u>	<u>9,324</u>	<u>15,424</u>
EXPENDITURES				
Public Safety and Corrections:				
Forfeiture Expenses	50,000	50,000	-	-
Special Prosecutor	9,000	9,000	-	-
Drug Enforcement Expenses	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>94,000</u>	<u>94,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (72,440)</u>	<u>\$ (72,440)</u>	9,324	15,424
FUND BALANCE				
Beginning of Year			<u>310,059</u>	<u>294,635</u>
End of Year			<u>\$ 319,383</u>	<u>\$ 310,059</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK OPERATIONS FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Operations				
Revenue	\$ 77,000	\$ 77,000	\$ 81,693	\$ 69,220
Interest	500	500	945	684
Total Revenues	<u>77,500</u>	<u>77,500</u>	<u>82,638</u>	<u>69,904</u>
EXPENDITURES				
Personnel	-	28,200	28,130	-
Contractual Services	-	1,575	1,575	-
Mileage	230	330	257	-
New Equipment	40,000	10,125	8,290	2,253
Total Expenditures	<u>40,230</u>	<u>40,230</u>	<u>38,252</u>	<u>2,253</u>
Net Change in Fund Balance	<u>\$ 37,270</u>	<u>\$ 37,270</u>	44,386	67,651
FUND BALANCE				
Beginning of Year			<u>264,853</u>	<u>197,202</u>
End of Year			<u>\$ 309,239</u>	<u>\$ 264,853</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CORONER'S FEE FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Coroner's Fees	\$ 20,000	\$ 20,000	\$ 21,995	\$ 26,236
Interest	150	150	314	268
Total Revenues	<u>20,150</u>	<u>20,150</u>	<u>22,309</u>	<u>26,504</u>
EXPENDITURES				
Part Time	5,000	5,000	-	2,035
Office Supplies	3,000	3,000	489	745
Contractual Services	2,500	2,500	2,141	1,995
New Equipment	25,000	25,000	18,072	5,006
Total Expenditures	<u>35,500</u>	<u>35,500</u>	<u>20,702</u>	<u>9,781</u>
Net Change in Fund Balance	<u>\$ (15,350)</u>	<u>\$ (15,350)</u>	1,607	16,723
FUND BALANCE				
Beginning of Year			<u>100,818</u>	<u>84,095</u>
End of Year			<u>\$ 102,425</u>	<u>\$ 100,818</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STATE’S ATTORNEY AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation Fee	\$ 11,000	\$ 11,000	\$ 12,168	\$ 11,663
Interest	50	50	140	90
Total Revenues	<u>11,050</u>	<u>11,050</u>	<u>12,308</u>	<u>11,753</u>
EXPENDITURES				
Contractual Services	15,000	15,000	-	-
New Equipment	15,000	15,000	-	-
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (18,950)</u>	<u>\$ (18,950)</u>	12,308	11,753
FUND BALANCE				
Beginning of Year			<u>37,025</u>	<u>25,272</u>
End of Year			<u>\$ 49,333</u>	<u>\$ 37,025</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Electronic				
Citation Fee	\$ 15,000	\$ 15,000	\$ 16,249	\$ 13,403
Interest	25	25	82	30
Total Revenues	<u>15,025</u>	<u>15,025</u>	<u>16,331</u>	<u>13,433</u>
EXPENDITURES	-	-	-	-
Net Change in Fund Balance	<u>\$ 15,025</u>	<u>\$ 15,025</u>	16,331	13,433
FUND BALANCE				
Beginning of Year			<u>15,979</u>	<u>2,546</u>
End of Year			<u>\$ 32,310</u>	<u>\$ 15,979</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SHERIFF ELECTRONIC CITATION FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016			2015 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Electronic Citation Fee	\$ 1,800	\$ 1,800	\$ 1,960	\$ 1,631
Interest	-	-	8	2
Total Revenues	<u>1,800</u>	<u>1,800</u>	<u>1,968</u>	<u>1,633</u>
EXPENDITURES	-	-	-	-
Net Change in Fund Balance	<u>\$ 1,800</u>	<u>\$ 1,800</u>	1,968	1,633
FUND BALANCE				
Beginning of Year			<u>1,633</u>	<u>-</u>
End of Year			<u>\$ 3,601</u>	<u>\$ 1,633</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
INDEMNITY FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	<u>2016</u>	<u>2015</u>
REVENUES		
Fines and Forfeitures - Indemnity Fees	\$ 24,920	\$ 27,780
Interest	2,016	-
Total Revenues	<u>26,936</u>	<u>27,780</u>
 EXPENDITURES		
General Governmental Services:		
Contractual Service	<u>636</u>	<u>7,457</u>
 Excess of Revenues over Expenditures	26,300	20,323
 OTHER FINANCING SOURCES (USES)		
Transfers In	1,387	-
Transfers Out	-	(14,917)
Total Other Financing Sources (Uses)	<u>1,387</u>	<u>(14,917)</u>
 Net Change in Fund Balance	27,687	5,406
 FUND BALANCE		
Beginning of Year	<u>764,546</u>	<u>759,140</u>
 End of Year	<u>\$ 792,233</u>	<u>\$ 764,546</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
SHERIFF'S COMMISSARY FUND
YEAR ENDED NOVEMBER 30, 2016
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2015**

	2016	2015
REVENUES		
Charges for Services:		
Fees for Phone Use	\$ 57,685	\$ 20,364
Commissary Sales	49,396	54,249
Total Revenues	107,081	74,613
 EXPENDITURES		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	112,395	66,139
Net Change in Fund Balance	(5,314)	8,474
 FUND BALANCE		
Beginning of Year	40,531	32,057
End of Year	\$ 35,217	\$ 40,531

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF NET POSITION
 YEAR ENDED NOVEMBER 30, 2016
 WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2015**

ASSETS	<u>2016 Actual</u>	<u>2015 Actual</u>
CURRENT ASSETS		
Cash	\$ 6,511,355	\$ 5,592,399
Due from Other Funds	<u>234,230</u>	<u>195,591</u>
Total Assets	<u><u>\$ 6,745,585</u></u>	<u><u>\$ 5,787,990</u></u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,535	\$ 3,535
Claims Payable	-	149,239
Estimated Payable for Claims and Losses	411,295	372,450
Due to Others	<u>19,129</u>	<u>19,129</u>
Total Liabilities	<u>433,959</u>	<u>544,353</u>
NET POSITION	<u>6,311,626</u>	<u>5,243,637</u>
Total Liabilities and Net Position	<u><u>\$ 6,745,585</u></u>	<u><u>\$ 5,787,990</u></u>

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2016
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2015**

	2016 Actual	2015 Actual
OPERATING REVENUES		
Charges for Services	\$ 4,839,026	\$ 4,232,767
Refunds and Recoveries	19,747	489,107
Total Operating Revenues	4,858,773	4,721,874
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Medical Claims	3,327,737	3,746,854
Administrative Costs:		
Health and Dental Administration	77,184	78,508
EAP Program	9,701	9,676
Employee Life Insurance	26,751	24,125
Voluntary Life Insurance	19,700	19,761
Voluntary Accidental, Death, and Dismemberment Life Insurance	488	514
Total Administrative Costs	133,824	132,584
Stop-Loss Reinsurance:		
Employee	135,503	104,592
Dependent	201,315	148,119
Aggregate	12,864	8,926
Total Stop-Loss Reinsurance	349,682	261,637
Total Operating Expenses	3,811,243	4,141,075
OPERATING INCOME	1,047,530	580,799
NONOPERATING REVENUES		
Interest Income	20,459	15,873
Change in Net Position	1,067,989	596,672
NET POSITION		
Beginning of Year	5,243,637	4,646,965
End of Year	\$ 6,311,626	\$ 5,243,637

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2016
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2015**

	<u>2016</u> Actual	<u>2015</u> Actual
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Assessments Made to Other Funds	\$ 3,649,387	\$ 3,090,086
Cash Received from Employees and Others	1,151,000	1,135,016
Cash Received from Refunds and Recoveries	19,747	747,085
Cash Paid for Claims	(3,438,131)	(3,793,214)
Cash Paid for Administrative Costs and Stop Loss Insurance	(483,506)	(394,221)
Net Cash Provided by Operating Activities	<u>898,497</u>	<u>784,752</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Cash and Investments	<u>20,459</u>	<u>15,873</u>
 NET INCREASE IN CASH	918,956	800,625
 CASH		
Beginning of Year	<u>5,592,399</u>	<u>4,791,774</u>
End of Year	<u><u>\$ 6,511,355</u></u>	<u><u>\$ 5,592,399</u></u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 1,047,530	\$ 580,799
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Change in Assets and Liabilities:		
Stop Loss Receivable	-	257,978
Due from Other Funds	(38,639)	(7,665)
Accounts Payable	(149,239)	69,610
Estimated Payable for Claims and Losses	38,845	(115,970)
Net Cash Provided by Operating Activities	<u><u>\$ 898,497</u></u>	<u><u>\$ 784,752</u></u>

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING SCHEDULE OF ASSETS AND LIABILITIES
YEAR ENDED NOVEMBER 30, 2016**

	Balance, November 30, 2015	Additions	Deductions	Balance, November 30, 2016
PROPERTY TAX FUND				
Assets:				
Cash and Investments	\$ 65,306	\$ 210,640,043	\$ 210,636,016	\$ 69,333
Liabilities:				
Amounts Due Taxing Bodies	\$ 65,306	\$ 210,640,043	\$ 210,636,016	\$ 69,333
ESTATE TAX FUND				
Assets:				
Cash and Investments	\$ 5,175	\$ 4	\$ -	\$ 5,179
Liabilities:				
Due to State of Illinois	\$ 5,175	\$ 4	\$ -	\$ 5,179
UNCLAIMED FUND				
Assets:				
Cash and Investments	\$ 324,036	\$ 46,947	\$ 132,777	\$ 238,206
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to Others	298,969	46,947	132,777	213,139
	<u>\$ 324,036</u>	<u>\$ 46,947</u>	<u>\$ 132,777</u>	<u>\$ 238,206</u>
CIRCUIT CLERK/COUNTY CLERK ESCROW FUND				
Assets:				
Cash and Investments	\$ 1,537,768	\$ 10,831,710	\$ 10,962,465	\$ 1,407,013
Liabilities:				
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	\$ 1,537,768	\$ 10,831,710	\$ 10,962,465	\$ 1,407,013

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING SCHEDULE OF ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2016**

	Balance, November 30, 2015	Additions	Deductions	Balance, November 30, 2016
INMATE BENEFIT FUND				
Assets:				
Cash and Investments	\$ 7,461	\$ 430,284	\$ 425,908	\$ 11,837
Liabilities:				
Accounts Payable	\$ 7,461	\$ 430,284	\$ 425,908	\$ 11,837
VETERANS' MEMORIAL FUND				
Assets:				
Cash and Investments	\$ 8,174	\$ -	\$ 1,719	\$ 6,455
Liabilities:				
Due to Others	\$ 8,174	\$ -	\$ 1,719	\$ 6,455
CONDEMNATION ESCROW FUND				
Assets:				
Cash and Investments	\$ 108,864	\$ 351	\$ -	\$ 109,215
Liabilities:				
Amounts Held Pending Court Disposition	\$ 108,864	\$ 351	\$ -	\$ 109,215
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and Investments	\$ 2,056,784	\$ 221,949,339	\$ 222,158,885	\$ 1,847,238
Liabilities:				
Due to State of Illinois	\$ 30,242	\$ 4	\$ -	\$ 30,246
Due to Others	307,143	46,947	134,496	219,594
Amounts Due Taxing Bodies and Others	65,306	210,640,043	210,636,016	69,333
Amounts Held Pending Court Disposition	108,864	351	-	109,215
Amounts Held for Prisoners	7,461	430,284	425,908	11,837
Bond Restitution, Tax Redemption, and Miscellaneous Available for Distribution	1,537,768	10,831,710	10,962,465	1,407,013
Total Liabilities	\$ 2,056,784	\$ 221,949,339	\$ 222,158,885	\$ 1,847,238

**TAZEWELL COUNTY, ILLINOIS
EMERGENCY SYSTEM TELEPHONE BOARD (911)
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET AND STATEMENT OF NET POSITION
NOVEMBER 30, 2016**

	Balance Sheet	Adjustments	Statement of Net Position
ASSETS			
CURRENT ASSETS			
Cash	\$ 132,019	\$ -	\$ 132,019
Accounts Receivable	366,561	-	366,561
Prepaid Expenses	1,707	-	1,707
Total Current Assets	500,287	-	500,287
NONCURRENT ASSETS			
Capital Assets, Net	-	235,039	235,039
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	-	62,714	62,714
Total Assets and Deferred Outflows of Resources	\$ 500,287	\$ 297,753	\$ 798,040
LIABILITIES AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 445,573	\$ -	\$ 445,573
Accrued Payroll and Related Costs	5,260	-	5,260
Unearned Revenue - Other	7,600	-	7,600
Total Current Liabilities	458,433	-	458,433
NONCURRENT LIABILITIES			
Net Pension Liability	-	96,290	96,290
Total Liabilities	458,433	96,290	554,723
FUND BALANCE/NET POSITION			
Investment in Capital Assets	-	235,039	235,039
Unrestricted	41,854	(33,576)	8,278
Total Net Position	41,854	201,463	243,317
Total Liabilities and Fund Balance/Net Position	\$ 500,287	\$ 297,753	\$ 798,040

**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, 2016**

Total Fund Balance for Fund Balance Sheet	\$	41,854
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Total net position reported in the Statement of Net Position is different because

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:

Cost of Capital Assets		3,285,240
Accumulated Depreciation		<u>(3,050,201)</u>
		235,039

Deferred outflows of resources for net pension liability		62,714
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Certain liabilities, such as the net pension liability, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		<u>(96,290)</u>
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Net Position	\$	<u><u>243,317</u></u>
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**TAZEWELL COUNTY, ILLINOIS
EMERGENCY SYSTEM TELEPHONE BOARD (911)
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE AND STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2016**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for Services	\$ 1,213,914	\$ -	\$ 1,213,914
Interest	298	-	298
Miscellaneous	41,829	-	41,829
Total Revenues	<u>1,256,041</u>	<u>-</u>	<u>1,256,041</u>
EXPENDITURES/EXPENSES			
Current	1,041,187	18,435	1,059,622
Debt Service:			
Principal	29,775	(29,775)	-
Interest	7,412	-	7,412
Capital Outlay	16,097	(16,097)	-
Depreciation	-	5,491	5,491
Total Expenditures/Expenses	<u>1,094,471</u>	<u>(21,946)</u>	<u>1,072,525</u>
Net Change in Fund Balance/Net Position	161,570	21,946	183,516
FUND BALANCE/NET POSITION			
Beginning of Period	<u>(119,716)</u>	<u>179,517</u>	<u>59,801</u>
End of Period	<u>\$ 41,854</u>	<u>\$ 201,463</u>	<u>\$ 243,317</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, 2016**

Net Change in Fund Balance \$ 161,570

The change in net position reported in the Statement of Activities is different because

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

Capital Outlay/Equipment	16,097
Depreciation Expense	(5,491)
	10,606

Pension contributions are reported in governmental funds as expenditures. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows of resources related to pensions, and the investment experience.

Pension Contributions	28,319
Pension Expense	(46,754)
	(18,435)

Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce debt in the Statement of Net Position:

	29,775
Change in Net Position	\$ 183,516

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, 2016
WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2015

	2016		Actual	2015 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for Services:				
Telephone Surcharge	\$ 1,333,970	\$ 1,333,970	\$ 1,213,914	\$ 1,223,158
Interest	-	-	298	292
Miscellaneous	103,000	103,000	41,829	25,803
Total Revenues	<u>1,436,970</u>	<u>1,436,970</u>	<u>1,256,041</u>	<u>1,249,253</u>
EXPENDITURES				
Public Safety and Corrections:				
Administrator	179,913	179,913	107,707	182,359
Illinois Municipal Retirement	26,000	26,000	12,656	23,234
Social Security	11,700	11,700	6,924	12,002
Gas/Oil	5,000	5,000	1,161	3,559
Insurance	1,500	1,500	1,601	1,471
Repair and Maintenance	375,000	375,000	394,706	372,654
Administration - Other	21,250	21,250	13,764	27,853
Conferences and Seminars	1,500	1,500	195	2,909
Line Charges	532,300	532,300	502,473	766,300
Equipment	100,000	100,000	16,097	6,133
Contingency	62,708	62,708	-	-
Total Public Safety and Corrections	<u>1,316,871</u>	<u>1,316,871</u>	<u>1,057,284</u>	<u>1,398,474</u>
Debt Service:				
Principal	-	-	29,775	32,434
Interest	-	-	7,412	2,066
Total Debt Service	<u>-</u>	<u>-</u>	<u>37,187</u>	<u>34,500</u>
Total Expenditures	<u>1,316,871</u>	<u>1,316,871</u>	<u>1,094,471</u>	<u>1,432,974</u>
Net Change in Fund Balance	<u>\$ 120,099</u>	<u>\$ 120,099</u>	161,570	(183,721)
FUND BALANCE (DEFICIT)				
Beginning of Year, as Previously Reported			(119,716)	(163,074)
Prior Period Adjustment			<u>-</u>	<u>227,079</u>
Beginning of Year, as Restated			<u>(119,716)</u>	<u>64,005</u>
End of Year			<u>\$ 41,854</u>	<u>\$ (119,716)</u>

**TAZEWELL COUNTY, ILLINOIS
 SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,
 TAX DISTRIBUTIONS, AND TAX RATES
 TAX YEARS 2015, 2014, AND 2013**

2015			
ASSESSED VALUATIONS	<u>\$ 2,640,776,415</u>		
Fund	Extension	Distribution	Rate
General	\$ 4,171,639	\$ 4,064,635	.1627
Illinois Municipal Retirement	1,779,824	1,734,633	.0694
County Highway	1,756,237	1,711,695	.0685
County Bridge	793,255	773,269	.0309
Federal Aid Matching Tax	659,422	642,783	.0257
County Health	891,194	868,588	.0348
Social Security	953,752	929,504	.0372
Persons With Developmental Disabilities	571,738	557,402	.0223
Veterans' Assistance	211,261	205,928	.0083
Tort Judgment	1,095,277	1,067,641	.0427
Extension Education	157,164	153,122	.0061
	<u>\$ 13,040,763</u>	<u>\$ 12,709,200</u>	<u>.5086</u>

2014			2013		
<u>\$ 2,548,485,967</u>			<u>\$ 2,530,468,164</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 4,220,015	\$ 4,144,979	.1707	\$ 4,275,550	\$ 4,137,982	.1733
1,825,031	1,793,305	.0738	1,687,769	1,634,226	.0684
1,705,159	1,675,576	.0690	1,698,378	1,644,302	.0688
770,151	756,884	.0312	783,316	758,511	.0318
640,145	629,056	.0259	635,535	615,507	.0258
865,061	849,981	.0350	830,932	804,464	.0337
950,084	933,718	.0384	825,258	799,055	.0334
555,122	545,553	.0225	550,418	532,950	.0223
205,143	201,726	.0083	207,240	200,752	.0084
675,242	663,529	.0273	688,331	666,618	.0279
155,217	152,708	.0063	149,015	144,484	.0060
<u>\$ 12,566,370</u>	<u>\$ 12,347,015</u>	<u>.5084</u>	<u>\$ 12,331,742</u>	<u>\$ 11,938,851</u>	<u>.4998</u>