

**TAZEWELL COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED NOVEMBER 30, 2017**

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



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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, 2017, 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, 2017, 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.

**Emphasis of a Matter – Restatements**

As discussed in Note 17 to the financial statements, beginning net position for governmental activities and beginning fund balance for the Federal Aid Matching Tax Fund and County Highway Fund have been restated to correct errors in previously reported assets. In addition, the County adopted the provision of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. As a result of the implementation of Statement No. 75, the County reported a restatement for the change in accounting principle. Our opinions are not modified with respect to these matters.

**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, Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 58 and 59, other post-employment benefits information on page 60, and a note to required supplementary information on page 61 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.

Chairman and Members of the County Board  
Tazewell County, Illinois

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, 2016, which are not presented with the accompanying financial statements. In our report dated May 23, 2017, 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 2016 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 2016 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 2016 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 25, 2018 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 solely 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 effectiveness of the County's 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 25, 2018

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

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, 2017. 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 \$74,489,551 (Total Net Position). Beginning net position for governmental activities and beginning fund balance have been restated for the Federal Aid Matching Tax Fund and County Highway Fund to correct errors in previously reported assets. This restatement resulted in an adjustment for Accounts Receivable of \$502,308 and adjustment for Capital Assets of \$1,509,141. The County also adopted the Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting of Postemployment Benefits Other than Pensions*, in fiscal year 2017 which required a restatement for a change in accounting principle. This required restatement of the prior year's ending net position for Governmental Activities and the Emergency Telephone System Board. This restatement required an adjustment to beginning net position of \$15,014,018 for fiscal year 2017 which was coupled with the other two adjustments creating the \$13,002,569 decrease in beginning net position for Governmental Activities. This restatement also required an adjustment to beginning net position of \$44,457 for fiscal year 2017 which decreased beginning net position of the Emergency Telephone System Board.

As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$47,019,188. Of this amount, approximately \$8.8 million is restricted to use for specific purposes as set forth by state statute or other external sources (grantors, creditors, etc.) while \$20.1 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 \$17.1 million of unassigned fund balance meaning it's available for any purpose. The fund balances as of November 30, 2017 represent a decrease of \$710,064 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.



**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

- 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.

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 36 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, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

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.

**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 26-57.

### **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 58-61.

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 62-140 of this report.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

**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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$74.5 million at the close of the most recent fiscal year. The largest component of the County's total net position (\$495 million or 65.22%) 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, 2017.

**CONDENSED STATEMENT OF NET POSITION**

	Governmental Activities		Component Unit		Total	
	2017	2016	2017	2016	2017	2016
<b>Assets:</b>						
Current and Other Assets	\$ 71,887,935	\$ 70,124,962	\$ 688,276	\$ 500,287	\$ 72,576,211	\$ 70,625,249
Long-term Notes Receivable	176,589	86,027	-	-	176,589	86,027
Capital Assets	49,341,054	45,199,223	264,783	235,039	49,605,837	45,434,262
Total Assets	121,405,578	115,410,212	953,059	735,326	122,358,637	116,145,538
<b>Deferred Outflow of Resources</b>						
Total Assets and Deferred Outflow of Resources	9,049,893	13,806,856	44,089	62,714	9,093,982	13,869,570
	130,455,471	129,217,068	997,148	798,040	131,452,619	130,015,108
<b>Liabilities:</b>						
Current and Other Liabilities	4,780,019	4,008,406	366,041	458,433	5,146,060	4,466,839
Long-term Liabilities	35,110,810	23,965,513	123,273	96,290	35,234,083	24,061,803
Total Liabilities	39,890,829	27,973,919	489,314	554,723	40,380,143	28,528,642
<b>Deferred Inflows of Resources</b>						
	16,075,091	12,768,911	10,413	-	16,085,504	12,768,911
<b>Net Position:</b>						
Net Investment in Capital Assets	48,612,994	44,847,585	264,783	235,039	48,877,777	45,082,624
Restricted	9,077,758	8,645,361	-	-	9,077,758	8,645,361
Unrestricted	16,798,799	34,981,292	232,638	8,278	17,031,437	34,989,570
Total Net Position	\$ 74,489,551	\$ 88,474,238	\$ 497,421	\$ 243,317	\$ 74,986,972	\$ 88,717,555

Another component of the County's total net position, totaling \$9 million or 12.2%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$17 million or 22.6%, 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 and 14 of this report.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

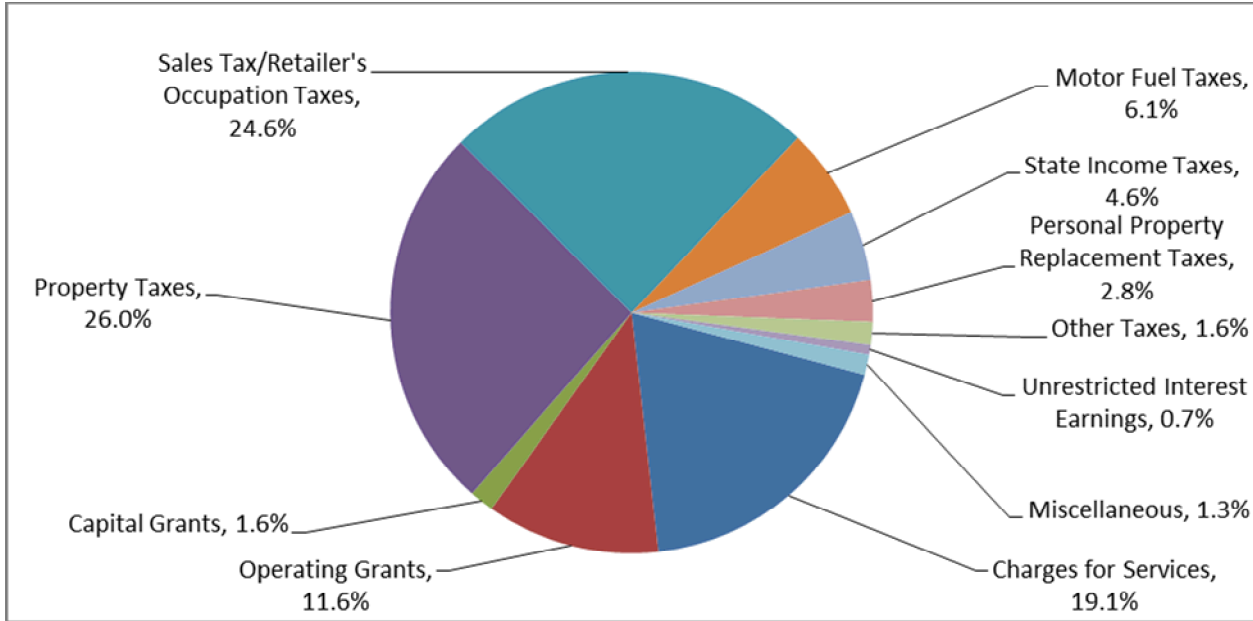
The following table summarizes the revenues and expenses of the County's activities:

	TAZEWELL COUNTY'S CHANGES IN NET POSITION					
	Governmental Activities		Component Unit		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program Revenues:						
Charges for Services	9,409,929	9,213,402	1,155,986	1,213,914	10,565,915	10,427,316
Operating Grants	5,749,743	6,191,376	-	-	5,749,743	6,191,376
Capital Grants	809,458	269,209	-	-	809,458	269,209
General Revenues:						
Property Taxes	12,815,993	12,556,078	-	-	12,815,993	12,556,078
Sales Tax/Retailer's Occupation Taxes	12,163,337	11,779,393	-	-	12,163,337	11,779,393
Motor Fuel Taxes	3,008,394	3,474,931	-	-	3,008,394	3,474,931
State Income Taxes	2,278,810	2,470,619	-	-	2,278,810	2,470,619
Personal Property Replacement Taxes	1,382,871	1,309,483	-	-	1,382,871	1,309,483
Other Taxes	766,104	704,768	-	-	766,104	704,768
Unrestricted Interest Earnings	323,885	200,806	1,683	298	325,568	201,104
Miscellaneous	668,193	337,861	7,600	41,829	675,793	379,690
Total Revenues	<u>49,376,717</u>	<u>48,507,926</u>	<u>1,165,269</u>	<u>1,256,041</u>	<u>50,541,986</u>	<u>49,763,967</u>
Expenses:						
Judicial	10,718,956	10,333,310	-	-	10,718,956	10,333,310
Public Safety and Corrections	15,306,985	14,100,408	-	-	15,306,985	14,100,408
Community Development	400,419	371,658	-	-	400,419	371,658
Highways	7,213,922	7,593,217	-	-	7,213,922	7,593,217
Health and Welfare	9,640,397	9,686,938	-	-	9,640,397	9,686,938
General Government Services	7,070,006	7,316,303	-	-	7,070,006	7,316,303
Interest Expense	8,150	9,915	-	-	8,150	9,915
Emergency Telephone System Board	-	-	866,708	1,072,525	866,708	1,072,525
Total Expenses	<u>50,358,835</u>	<u>49,411,749</u>	<u>866,708</u>	<u>1,072,525</u>	<u>51,225,543</u>	<u>50,484,274</u>
Change in Net Position	(982,118)	(903,823)	298,561	183,516	(683,557)	(720,307)
Net Position, Beginning of Year, as Previously Reported	88,474,238	89,378,061	243,317	59,801	88,717,555	89,437,862
Prior Period Adjustments	(13,002,569)	-	(44,457)	-	(13,047,026)	-
Net Position, Beginning of Year, as Restated	<u>75,471,669</u>	<u>89,378,061</u>	<u>198,860</u>	<u>59,801</u>	<u>75,670,529</u>	<u>89,437,862</u>
<b>Net Position, End of Year</b>	<u>74,489,551</u>	<u>88,474,238</u>	<u>497,421</u>	<u>243,317</u>	<u>74,986,972</u>	<u>88,717,555</u>

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

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 general revenues are derived from property taxes (26.0%), sales/retailers occupational taxes (24.6%) and Charges for Services (19.1%).

**Governmental Activities – Revenues by Source**

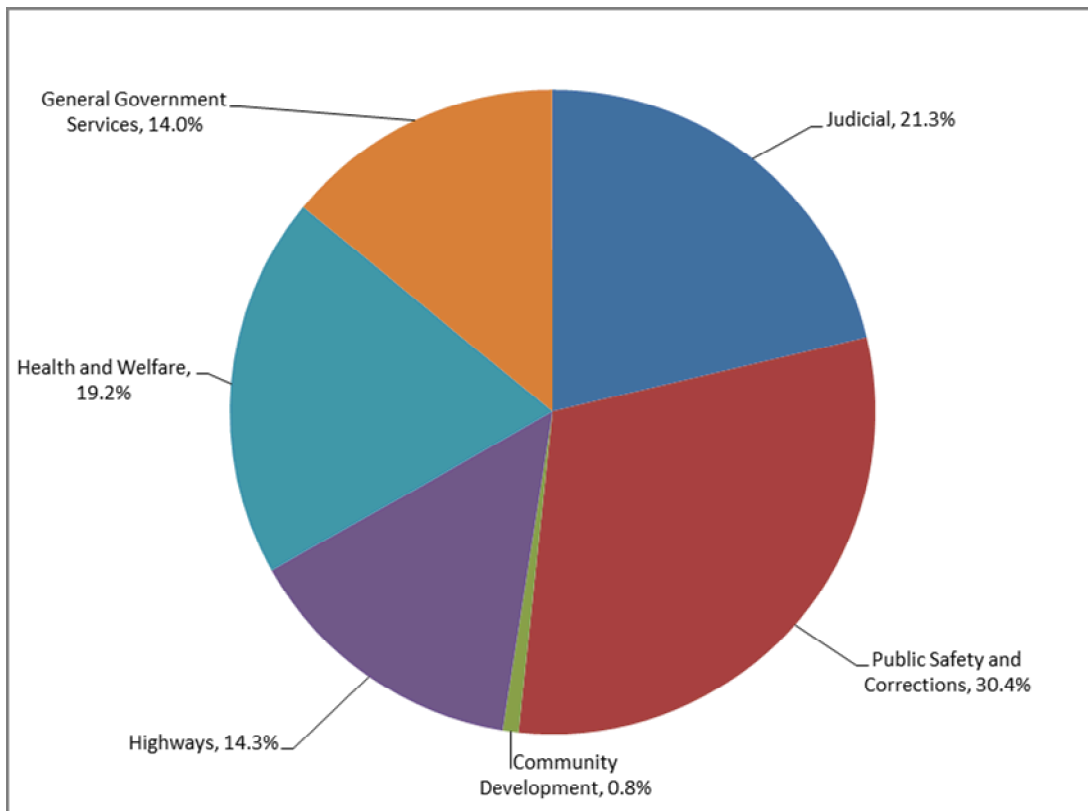


**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

The chart below shows the expenses by activity type for the governmental activities for the County during Fiscal Year 2017. For the Fiscal Year Ended November 30, 2017, governmental activity expenses totaled \$50,358,835, an increase of \$947,086 or 1.9% when compared to Fiscal Year 2016. The majority of that increase was reflected in Public Safety and Corrections which showed a \$1.2 million increase, some of which was offset by a decrease in Highways and General Governmental Services.

Public Safety and Correction expenses constituted the largest single category of expenses within the governmental activities totaling \$15,306,985, or 30.4% of total expenses. Judicial and Health and Welfare expenses were the next largest at \$10,718,956 (21.3%) and \$9,640,397 (19.2%), 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, 2017, the County's governmental funds reported combined ending fund balances of \$47,019,188 which is a decrease of \$710,064 from the prior year fund balances.

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 \$18,920,524 at the end of Fiscal Year 2016 to \$18,795,018 at the end of Fiscal Year 2017. Expenditures were \$147,538 more than revenues in 2017.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

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 \$2,059,509 in Fiscal Year 2016 to \$2,236,003 in Fiscal Year 2017, a \$176,494 increase.

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 \$3,270,464, representing a decrease of \$291,141 for Fiscal Year 2017.

**Budgetary Highlights**

During Fiscal Year 2017, 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, 2017 was \$49,605,837. This investment in capital assets includes land, land improvements, buildings and building improvements, furnishings and equipment, infrastructure, and construction in progress as detailed below:

	<b>Capital Assets</b>					
	<b>November 30, 2017</b>					
	(net of depreciation)					
	Primary Government		Discretely Presented Component Unit		Total	
	2017	2016	2017	2016	2017	2016
Land	1,735,715	1,735,715	-	-	1,735,715	1,735,715
Construction in Progress	1,602,085	535,931	-	-	1,602,085	535,931
Buildings and Building Improvements	18,434,792	18,966,068	-	-	18,434,792	18,966,068
Land Improvements	386,827	421,332	-	-	386,827	421,332
Furnishings and Equipmei	3,182,019	2,737,672	264,783	235,039	3,446,802	2,972,711
Infrastructure	23,999,616	20,802,505	-	-	23,999,616	20,802,505
<b>Total</b>	<b>49,341,054</b>	<b>45,199,223</b>	<b>264,783</b>	<b>235,039</b>	<b>49,605,837</b>	<b>45,434,262</b>

Additional information on the County's capital assets can be found in Note 6 on pages 40 and 41 of this report.

**Long-Term Debt**

As of November 30, 2017, Tazewell County's total governmental activities long-term debt liabilities were \$441,891. This includes \$160,713 in general obligation debt certificates and \$281,178 in capital leases for a wheel loader and a backhoe.

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

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
NOVEMBER 30, 2017**

**Deferred Outflows of Resources**

As of November 30, 2017, 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 \$9,049,893.

Additional information on deferred outflows of resources related to pension activity can be found in Note 11 on pages 46-51 of this report.

**Deferred Inflows of Resources**

The County had deferred inflows of resources related to property taxes receivable and economic development loans recorded in the current year for which the revenue will be received in subsequent year of \$13,415,503. The County also had deferred inflows of resources related to pension expense to be recognized in future periods of \$2,659,588.

Additional information on deferred inflows of resources related to property taxes and pension activity can be found in Note 3 on page 39 and Note 11 on page 51, respectively.

**Economic Factors and Conditions**

The equalized assessed valuation (EAV) of taxable property in Tazewell County, for taxes payable in 2018, increased by approximately 2% to \$2.67 billion. Residential properties made up 69.8% of the EAV, while commercial and industrial development constituted 22.2% and farmland 7.3%.

According to the Illinois Department of Employment Security, the unemployment rate in Tazewell County decreased from 6.3% in 2016 to 5.3% in 2017. In comparison, the unemployment rate in the State of Illinois was 5.9% in 2016 and 5.0% in 2017.

The State of Illinois is the largest unknown variable with regards to Tazewell County's fiscal stability in the future. The County continues to closely monitor proposed legislation at the State level with a special focus on any discussions related to reductions, withholding and/or sweeping of state shared revenues. Examples of some areas the County is most concerned about include the State's distribution of the County's share of income, sales and motor fuel taxes, as well as grants and state reimbursements.



**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2017**

<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
<b>CURRENT ASSETS</b>			
Cash	\$ 42,558,972	\$ 330,213	\$ 42,889,185
Investments	8,992,528	-	8,992,528
Receivables:			
Property Taxes	13,415,503	-	13,415,503
State of Illinois	6,054,593	-	6,054,593
Other	334,110	358,063	692,173
Notes Receivable, Net of Allowance for Doubtful Accounts of \$46,000	82,848	-	82,848
Prepaid Expenses	360,020	-	360,020
Accrued Interest Receivable	44,647	-	44,647
Inventory, at Cost	44,714	-	44,714
Total Current Assets	<u>71,887,935</u>	<u>688,276</u>	<u>72,576,211</u>
<b>NONCURRENT ASSETS</b>			
Notes Receivable	176,589	-	176,589
Capital Assets, Not Depreciated	3,337,800	-	3,337,800
Capital Assets, Net	46,003,254	264,783	46,268,037
Total Noncurrent Assets	<u>49,517,643</u>	<u>264,783</u>	<u>49,782,426</u>
 Total Assets	 121,405,578	 953,059	 122,358,637
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	<u>9,049,893</u>	<u>44,089</u>	<u>9,093,982</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 130,455,471</u>	 <u>\$ 997,148</u>	 <u>\$ 131,452,619</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**NOVEMBER 30, 2017**

<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 2,480,607	\$ 360,360	\$ 2,840,967
Accrued Payroll and Related Costs	1,303,189	5,681	1,308,870
Estimated Payable for Claims and Losses	231,448	-	231,448
Due to Others	46,002	-	46,002
Trust Funds Due Others	583,081	-	583,081
Unearned Revenue - Other	87,172	-	87,172
Compensated Absences Payable	3,916	-	3,916
Debt Certificates	26,908	-	26,908
Capital Lease Obligation	17,696	-	17,696
Total Current Liabilities	<u>4,780,019</u>	<u>366,041</u>	<u>5,146,060</u>
<b>NONCURRENT LIABILITIES</b>			
Compensated Absences Payable	505,661	-	505,661
Net Pension Liability	16,195,437	75,996	16,271,433
Net Other Post-Employment Benefit Liability	18,012,425	47,277	18,059,702
Debt Certificates	133,805	-	133,805
Capital Lease Obligation	263,482	-	263,482
Total Noncurrent Liabilities	<u>35,110,810</u>	<u>123,273</u>	<u>35,234,083</u>
Total Liabilities	39,890,829	489,314	40,380,143
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Subsequent Year's Property Taxes	13,415,503	-	13,415,503
Deferred Amount Related to Pension Liability	2,659,588	10,413	2,670,001
Total Deferred Inflows of Resources	<u>16,075,091</u>	<u>10,413</u>	<u>16,085,504</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	48,612,994	264,783	48,877,777
Restricted for:			
Judicial	2,166,018	-	2,166,018
Public Safety and Corrections	229,392	-	229,392
Community Development	548,793	-	548,793
Highways	1,638,905	-	1,638,905
Health and Welfare	520,818	-	520,818
General Governmental Services	774,089	-	774,089
Retirement	3,199,743	-	3,199,743
Unrestricted	16,798,799	232,638	17,031,437
Total Net Position	<u>\$ 74,489,551</u>	<u>\$ 497,421</u>	<u>\$ 74,986,972</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2017**

	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
<b>PRIMARY GOVERNMENT</b>							
Governmental Activities:							
Judicial	\$ 10,718,956	\$ 3,122,945	\$ 1,128,129	\$ -	\$ (6,467,882)	\$ -	\$ (6,467,882)
Public Safety and Corrections	15,306,985	948,908	19,387	13,997	(14,324,693)	-	(14,324,693)
Community Development	400,419	114,948	-	-	(285,471)	-	(285,471)
Highways	7,213,922	821,908	-	795,461	(5,596,553)	-	(5,596,553)
Health and Welfare	9,640,397	2,041,207	4,541,531	-	(3,057,659)	-	(3,057,659)
General Governmental Services	7,070,006	2,360,013	60,696	-	(4,649,297)	-	(4,649,297)
Interest Expense	8,150	-	-	-	(8,150)	-	(8,150)
Total Primary Government	<u>\$ 50,358,835</u>	<u>\$ 9,409,929</u>	<u>\$ 5,749,743</u>	<u>\$ 809,458</u>	(34,389,705)	-	(34,389,705)
<b>COMPONENT UNIT</b>							
Emergency Telephone System Board	<u>\$ 866,708</u>	<u>\$ 1,155,986</u>	<u>\$ -</u>	<u>\$ -</u>	-	289,278	289,278
<b>GENERAL REVENUES</b>							
Property Taxes					12,815,993	-	12,815,993
Sales Tax/Retailers' Occupation Taxes					12,163,337	-	12,163,337
Motor Fuel Taxes					3,008,394	-	3,008,394
State Income Taxes					2,278,810	-	2,278,810
Personal Property Replacement Taxes					1,382,871	-	1,382,871
Other Taxes					766,104	-	766,104
Unrestricted Interest Earnings					323,885	1,683	325,568
Miscellaneous					668,193	7,600	675,793
Total General Revenues					<u>33,407,587</u>	<u>9,283</u>	<u>33,416,870</u>
Change in Net Position					(982,118)	298,561	(683,557)
<b>NET POSITION</b>							
Beginning of Year, as Previously Reported					88,474,238	243,317	88,717,555
Prior Period Adjustments					<u>(13,002,569)</u>	<u>(44,457)</u>	<u>(13,047,026)</u>
Beginning of Year, as Restated					<u>75,471,669</u>	<u>198,860</u>	<u>75,670,529</u>
End of Year					<u>\$ 74,489,551</u>	<u>\$ 497,421</u>	<u>\$ 74,986,972</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
BALANCE SHEET – GOVERNMENTAL FUNDS  
NOVEMBER 30, 2017**

<b>ASSETS</b>	General Fund	County Highway Fund
Cash	\$ 12,861,760	\$ 2,339,459
Investments	3,432,912	-
Receivables:		
Property Taxes	4,737,263	1,741,559
State of Illinois	4,284,210	-
Other	-	11,797
Notes Receivable, Net of Allowance for Doubtful Accounts of \$46,000	-	-
Prepaid Expenses	126,080	-
Accrued Interest Receivable	44,647	-
Inventory, at Cost	-	-
Due from Other Funds	132,597	-
	<u>132,597</u>	<u>-</u>
Total Assets	<u>\$25,619,469</u>	<u>\$ 4,092,815</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 531,174	\$ 42,410
Accrued Payroll and Related Costs	890,347	60,528
Due to Other Funds	-	12,315
Due to Others - Deferred Prosecution	20,372	-
Due to Others - Veteran Memorial	6,501	-
Trust Funds Due Others	583,081	-
Unearned Revenue	-	-
Total Liabilities	<u>2,031,475</u>	<u>115,253</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Subsequent Year's Property Taxes	4,737,263	1,741,559
Unavailable Revenue	55,713	-
Total Deferred Inflows of Resources	<u>4,792,976</u>	<u>1,741,559</u>
<b>FUND BALANCES</b>		
Nonspendable:		
Inventory	-	-
Prepays	126,080	-
Restricted for:		
Judicial	-	-
Public Safety and Corrections	-	-
Community Development	-	-
Highways	-	-
Health and Welfare	-	-
General Governmental Services	-	-
Retirement	-	-
Committed to:		
Public Safety and Corrections	509,869	-
Assigned to:		
Judicial	522,142	-
Public Safety and Corrections	60,451	-
Community Development	-	-
Highways	-	2,236,003
Health and Welfare	-	-
General Governmental Services	-	-
Working Cash	450,757	-
Unassigned	17,125,719	-
Total Fund Balances	<u>18,795,018</u>	<u>2,236,003</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 25,619,469</u>	<u>\$ 4,092,815</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)  
NOVEMBER 30, 2017**

County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,208,553	\$18,602,919	\$36,012,691
705,699	4,853,917	8,992,528
908,502	6,028,179	13,415,503
611,232	1,159,151	6,054,593
-	73,681	85,478
-	259,437	259,437
1,333	232,607	360,020
-	-	44,647
44,714	-	44,714
<u>14,126</u>	<u>135,325</u>	<u>282,048</u>
<u>\$ 4,494,159</u>	<u>\$31,345,216</u>	<u>\$ 65,551,659</u>

\$ 45,652	\$ 1,857,836	\$ 2,477,072
190,376	161,938	1,303,189
70,308	260,232	342,855
-	-	20,372
-	-	6,501
-	-	583,081
<u>8,857</u>	<u>78,315</u>	<u>87,172</u>
315,193	2,358,321	4,820,242

908,502	6,028,179	13,415,503
-	241,013	296,726
<u>908,502</u>	<u>6,269,192</u>	<u>13,712,229</u>

44,714	-	44,714
1,333	232,607	360,020
-	2,166,018	2,166,018
-	229,392	229,392
-	307,780	307,780
-	1,638,905	1,638,905
-	520,818	520,818
-	774,089	774,089
-	3,199,743	3,199,743
-	-	509,869
-	569,969	1,092,111
-	191,911	252,362
-	341,664	341,664
-	9,126,160	11,362,163
3,224,417	2,013,030	5,237,447
-	1,419,335	1,419,335
-	-	450,757
-	(13,718)	17,112,001
<u>3,270,464</u>	<u>22,717,703</u>	<u>47,019,188</u>
<u>\$ 4,494,159</u>	<u>\$ 31,345,216</u>	<u>\$ 65,551,659</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
NOVEMBER 30, 2017**

Total Fund Balances - Governmental Funds \$ 47,019,188

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	\$ 107,248,402	
Accumulated Depreciation	<u>57,907,348</u>	49,341,054

Long-term receivable is not available to pay for current period expenditures and therefore was reported as a deferred inflow of resources in the governmental funds.	241,013
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Intergovernmental receivable is not available to pay for current period expenditures and therefore was reported as a deferred inflow of resources in the governmental funds.	55,713
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Deferred outflows of resources for net pension liability	9,049,893
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Deferred inflows of resources for net pension liability	(2,659,588)
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An internal service fund is used by the County to charge the costs of medical and dental plans to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	6,601,608
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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, 2017 consist of:

Compensated Absences	509,577	
Net Pension Liability	16,195,437	
Net Other Post-Employment Benefit Liability	18,012,425	
Debt Certificates	160,713	
Capital Lease Obligation	<u>281,178</u>	<u>(35,159,330)</u>

Total Net Position of Governmental Activities	<u><u>\$ 74,489,551</u></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, 2017**

	General Fund	County Highway Fund
<b>REVENUES</b>		
Property Taxes	\$ 4,173,075	\$ 1,793,509
Sales Tax/Retailers' Occupation Taxes	10,367,588	-
Intergovernmental	4,979,219	197,612
Loan Repayment	-	-
Licenses and Permits	754,415	-
Charges for Services	3,554,293	185,522
Fines and Forfeitures	478,315	-
Interest	133,270	14,942
Miscellaneous	512,097	24,600
Total Revenues	24,952,272	2,216,185
<b>EXPENDITURES</b>		
Current:		
Judicial	6,863,808	-
Public Safety and Corrections	9,682,087	-
Community Development	281,161	-
Highways	-	1,790,322
Health and Welfare	-	-
General Governmental Services	7,294,619	-
Retirement	-	-
Capital Outlay	947,769	519,880
Debt Service:		
Principal	30,065	18,048
Interest and Fees	301	5,758
Total Expenditures	25,099,810	2,334,008
Deficiency of Revenues over Expenditures	(147,538)	(117,823)
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from Capital Lease Obligation	-	285,454
Transfers In	22,032	8,863
Transfers Out	-	-
Total Other Financing Sources (Uses)	22,032	294,317
Net Change in Fund Balances	(125,506)	176,494
<b>FUND BALANCE</b>		
Beginning of Year, as Previously Reported	18,920,524	1,996,208
Prior Period Adjustments	-	63,301
Beginning of Year, as Restated	18,920,524	2,059,509
End of Year	\$ 18,795,018	\$ 2,236,003

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2017**

County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 885,443	\$ 5,963,966	\$ 12,815,993
-	1,795,749	12,163,337
3,941,484	4,187,259	13,305,574
-	25,015	25,015
-	-	754,415
547,930	3,331,047	7,618,792
-	46,310	524,625
20,138	111,182	279,532
212,737	49,881	799,315
<u>5,607,732</u>	<u>15,510,409</u>	<u>48,286,598</u>
-	716,855	7,580,663
-	84,741	9,766,828
-	176,000	457,161
-	3,814,221	5,604,543
5,839,735	2,413,571	8,253,306
-	1,765,587	9,060,206
-	4,235,964	4,235,964
30,701	2,742,486	4,240,836
26,346	-	74,459
2,091	-	8,150
<u>5,898,873</u>	<u>15,949,425</u>	<u>49,282,116</u>
(291,141)	(439,016)	(995,518)
-	-	285,454
-	-	30,895
-	(30,895)	(30,895)
<u>-</u>	<u>(30,895)</u>	<u>285,454</u>
(291,141)	(469,911)	(710,064)
3,561,605	22,748,607	47,226,944
-	439,007	502,308
<u>3,561,605</u>	<u>23,187,614</u>	<u>47,729,252</u>
<u>\$ 3,270,464</u>	<u>\$ 22,717,703</u>	<u>\$ 47,019,188</u>

See accompanying Notes to Financial Statements.



**TAZEWELL COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED NOVEMBER 30, 2017**

Total Net Change in Fund Balances - Governmental Funds	\$	(710,064)
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	\$ 4,240,836	
Depreciation Expense	<u>(2,297,952)</u>	1,942,884
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) which do not affect change in fund balance.		
Capital Contributions	689,806	
Net Change for Capital Lease Trade-in	<u>120,742</u>	810,548
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 and inflows of resources related to pensions, and the investment experience.		
Pension Contributions	2,856,462	
Pension Expense	<u>(5,089,647)</u>	(2,233,185)
Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term debt in the Statement of Net Position.		
		(285,454)
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	26,346	
Capital Lease Obligation	<u>48,113</u>	74,459
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.		
		(7,826)
The increase in net other post-employment benefit liabilities resulting from contributions being less than the annual required contribution is not a financial use and is not reported in the funds.		
OPEB Contributions	200,859	
OPEB Expense	<u>(1,275,020)</u>	(1,074,161)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Net Change in Intergovernmental	55,713	
Net Change in Notes Receivable	<u>154,986</u>	210,699
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>289,982</u>
Change in Net Position of Governmental Activities	<u>\$</u>	<u>(982,118)</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
PROPRIETARY FUND – INTERNAL SERVICE FUND  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2017**

**ASSETS**

Cash	\$ 6,546,281
Stop Loss Receivable	248,632
Due from Other Funds	<u>60,807</u>
Total Assets	<u>6,855,720</u>

**LIABILITIES**

Accounts Payable	3,535
Estimated Payable for Claims and Losses	231,448
Due to Others	<u>19,129</u>
Total Liabilities	<u>254,112</u>

**NET POSITION - UNRESTRICTED**

\$ 6,601,608

*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, 2017**

<b>OPERATING REVENUES</b>	
Charges for Services	\$ 4,943,656
Refunds and Recoveries	325,261
Total Operating Revenues	5,268,917
 <b>OPERATING EXPENSES</b>	
Medical Claims	4,506,285
Administrative Costs	132,476
Stop Loss Reinsurance	384,527
Total Operating Expenses	5,023,288
 <b>OPERATING INCOME</b>	 245,629
 <b>NONOPERATING REVENUES</b>	
Interest Income	44,353
 <b>CHANGE IN NET POSITION</b>	 289,982
 <b>NET POSITION</b>	
Beginning of Year	6,311,626
End of Year	\$ 6,601,608

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED NOVEMBER 30, 2017**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Received from Assessments Made to Other Funds	\$ 3,909,094
Cash Received from Employees and Others	1,207,985
Cash Received from Refunds and Recoveries	76,629
Cash Paid for Claims	(4,686,132)
Cash Paid for Administrative Costs and Stop Loss Insurance	(517,003)
Net Cash Used by Operating Activities	(9,427)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Received on Cash and Investments	44,353
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**NET INCREASE IN CASH**

34,926

**CASH**

Beginning of Year	6,511,355
End of Year	\$ 6,546,281

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

Operating Income	\$ 245,629
Adjustments to Reconcile Operating Income to Net Cash Used by Operating Activities:	
Change in Assets and Liabilities:	
Stop Loss Receivable	(248,632)
Due from Other Funds	173,423
Estimated Payable for Claims and Losses	(179,847)
Net Cash Used by Operating Activities	\$ (9,427)

*See accompanying Notes to Financial Statements.*

**TAZEWELL COUNTY, ILLINOIS  
FIDUCIARY FUNDS – AGENCY FUND  
STATEMENT OF FIDUCIARY NET POSITION  
NOVEMBER 30, 2017**

**ASSETS**

Cash and Investments	<u>\$ 1,556,976</u>
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**LIABILITIES**

Due to State of Illinois	\$ 30,250
Due to Others	84,617
Amounts Due Taxing Bodies and Others	81,976
Amounts Held Pending Court Disposition	109,998
Amounts Held for Prisoners	8,578
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	<u>1,241,557</u>
 Total Liabilities	 <u>\$ 1,556,976</u>

*See accompanying Notes to Financial Statements.*

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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 significant 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, 2017**

**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, 2017**

**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, 2017**

**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.

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 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, 2017**

**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, 2017**

**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 acquisition cost.

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, 2017**

**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, 2017**

**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 four types of items which occur related to revenue recognition. The governmental funds report unavailable revenue from intergovernmental sources. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. 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. In addition, the County also reports deferred inflows of resources related to the pension liability.

**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, 2017, 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, 2017, there were no investments that were cash equivalents.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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, estimated payable for claims and issues, reimbursable expenditures for certain health department grants, and accounts receivable and accounts payable related to various highway projects.

**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, 2017**

**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, 2017**

**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, 2017, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$14,627,244 (excludes petty cash in the amount of \$4,664 which is included in the cash balance in the statement of net position). As of November 30, 2017, \$8,241,866 of the County's bank balance of \$15,327,132 was exposed to custodial credit risk as follows:

Uninsured with Collateral Held by Pledging Bank	\$ 8,241,866
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**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

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

**Custodial Credit Risk – Investments**

As of November 30, 2017, the County’s investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 38,806,781	\$ 38,806,781	\$ 38,806,781

\* Equivalent to Deposit Balance

**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.

**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, 2017**

**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, 2017 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 42,889,185	\$ -	\$ 42,889,185
Investments	8,992,528	-	8,992,528
Cash and Investments	-	1,556,976	1,556,976
Total	<u>\$ 51,881,713</u>	<u>\$ 1,556,976</u>	<u>\$ 53,438,689</u>
Petty Cash			\$ 4,664
Bank Deposits			14,627,244
Sweep Accounts			38,806,781
Total			<u>\$ 53,438,689</u>

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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 2016 are reflected as revenues in fiscal year 2017. 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 2017 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 2018.

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, 2017 for the County's major funds and nonmajor funds are as follows:

	<u>General</u>	<u>County Health</u>	<u>Nonmajor Funds</u>
State of Illinois:			
Sales Taxes	\$ 3,130,656	\$ -	\$ -
Income Taxes	133,609	-	-
Video Gaming Taxes	5,543	-	-
Replacement Taxes	41,979	-	-
Use Taxes	163,992	-	-
Motor Fuel Taxes	-	-	284,519
Reimbursements	680,560	-	-
Grants	-	-	874,632
Department of Public Health and Department of Human Services	-	611,232	-
Other	127,871	-	-
Total	<u>\$ 4,284,210</u>	<u>\$ 611,232</u>	<u>\$ 1,159,151</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

**NOTE 4 RECEIVABLES (CONTINUED)**

	County Highway	Nonmajor Funds
Other:		
Tipping Fees	\$ -	\$ 65,833
Miscellaneous Other	11,797	7,848
Total	\$ 11,797	\$ 73,681

**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>	
2018	\$ 128,848
2019	38,903
2020	39,937
2021	40,999
2022	24,880
Thereafter	31,870
Total	305,437
Allowance for Doubtful Accounts, Current	(46,000)
Total	\$ 259,437

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 6 CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2017 was as follows:

**Primary Government**

	Balance at November 30, 2016, as Restated	Additions	Deductions	Balance at November 30, 2017
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	535,931	1,478,358	412,204	1,602,085
Depreciated:				
Buildings and Building Improvements	28,841,566	60,406	-	28,901,972
Land Improvements	1,508,968	9,360	-	1,518,328
Furnishings and Equipment	10,944,283	1,272,279	617,875	11,598,687
Infrastructure	59,297,399	2,594,216	-	61,891,615
Total Capital Assets	<u>102,863,862</u>	<u>5,414,619</u>	<u>1,030,079</u>	<u>107,248,402</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	9,875,498	591,682	-	10,467,180
Land Improvements	1,087,636	43,865	-	1,131,501
Furnishings and Equipment	8,206,611	756,159	546,102	8,416,668
Infrastructure	36,985,753	906,246	-	37,891,999
Total Accumulated Depreciation	<u>56,155,498</u>	<u>2,297,952</u>	<u>546,102</u>	<u>57,907,348</u>
Governmental Capital Assets, Net	<u>\$ 46,708,364</u>	<u>\$ 3,116,667</u>	<u>\$ 483,977</u>	<u>\$ 49,341,054</u>

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows at November 30, 2017:

	<u>Amount</u>
Judicial	\$ 12,815
Public Safety and Corrections	604,987
Highways	1,175,758
Health and Welfare	143,331
General Governmental Services	361,061
Total Depreciation Expense	<u>\$ 2,297,952</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

**NOTE 6 CAPITAL ASSETS (CONTINUED)**

**Discretely Presented Component Unit**

	Balance at November 30, 2016	Additions	Deductions	Balance at November 30, 2017
ETSB:				
Equipment	\$ 3,285,240	\$ 37,168	\$ -	\$ 3,322,408
Less Accumulated Depreciation:				
Equipment	3,050,201	7,424	-	3,057,625
Component Unit Capital Assets, Net	<u>\$ 235,039</u>	<u>\$ 29,744</u>	<u>\$ -</u>	<u>\$ 264,783</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, 2017:

	Balance November 30, 2016	Additions	Reductions	Balance November 30, 2017	Current Portion	Long-Term Portion
General Obligation						
Debt Certificates	\$ 187,059	\$ -	\$ 26,346	\$ 160,713	\$ 26,908	\$ 133,805
Capital Leases	164,579	285,454	168,855	281,178	17,696	263,482
Total	<u>\$ 351,638</u>	<u>\$ 285,454</u>	<u>\$ 195,201</u>	<u>\$ 441,891</u>	<u>\$ 44,604</u>	<u>\$ 397,287</u>

**General Obligation Debt**

General obligation debt at November 30, 2017 is comprised of the following original issue:

	<u>Amount</u>
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>\$ 160,713</u>

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, 2017**

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

The annual requirements to amortize debt outstanding at November 30, 2017 are as follows:

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
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	29,279	753	30,032
2023	20,309	151	20,460
Total	<u>\$ 160,713</u>	<u>\$ 9,903</u>	<u>\$ 170,616</u>

The County has entered into two lease agreements as lessee for financing the acquisition of a wheel loader and a backhoe. 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	\$ 320,237
Less: Accumulated Depreciation	10,030
Total	<u>\$ 310,207</u>

Depreciation expense for these assets acquired through capital lease totaled \$10,030.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2017 were as follows:

<u>Year Ending November 30:</u>	<u>Governmental Activities</u>
2018	\$ 29,164
2019	29,164
2020	176,455
2021	11,164
2022	70,873
Total	<u>316,820</u>
Less: Amount Representing Interest	<u>35,642</u>
Present Value of Minimum Lease Payments	<u>\$ 281,178</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

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

**Compensated Absences**

Activity for compensated absences for the governmental activities for the year ended November 30, 2017 was as follows:

<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
<u>\$ 501,751</u>	<u>\$ 1,248,523</u>	<u>\$ 1,240,697</u>	<u>\$ 509,577</u>	<u>\$ 3,916</u>

**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, 2017, using the 2016 assessed valuation, the statutory limit for the County was \$77,527,252 providing a debt margin of \$77,366,539.

**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, 2017 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 12,315
	County Health	70,308
	Nonmajor Governmental	49,974
County Health	Nonmajor Governmental	14,126
Nonmajor Governmental	Nonmajor Governmental	135,325
Internal Service	Nonmajor Governmental	60,807
	Total	<u>\$ 342,855</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.



**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

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

Interfund transfers consisted of the following:

<u>Transfers Out</u>	<u>Transfers In</u>		
	General Fund	County Highway Fund	Total
Nonmajor Governmental Funds	\$ 22,032	\$ 8,863	\$ 30,895

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.

**NOTE 10 OTHER REQUIRED DISCLOSURES**

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

<u>Fund</u>	<u>Expenditures</u>		Excess Actual Over Amended Budget
	Amended Budget	Actual	
Township Motor Fuel Tax	\$ 1,020,000	\$ 1,026,389	\$ 6,389
Tort Judgment	1,145,550	1,405,488	259,938
Economic Development Grant	50,000	176,000	126,000
Circuit Clerk Operations	70,036	75,802	5,766
Circuit Clerk Electronic Citation	-	2,640	2,640

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

<u>Fund</u>	Amount of <u>Deficit Balance</u>
Sheriff's Grant Fund	\$ (13,718)

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

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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](http://www.imrf.org).

**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, 2017**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Employees Covered by Benefit Terms**

As of December 31, 2016, the following employees were covered by the benefit terms:

<b>Regular Plan</b>	<b>IMRF</b>
Retirees and Beneficiaries Currently Receiving Benefits	293
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	227
Active Plan Members	372
Total	892
<b>SLEP</b>	
Retirees and Beneficiaries Currently Receiving Benefits	37
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	5
Active Plan Members	41
Total	83

**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 2017 and 2016 was 11.53% and 14.13%, respectively. For the fiscal year ended November 30, 2017, the County contributed \$2,111,613 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 2017 and 2016 was 22.78%. For the fiscal year ended November 30, 2017, the County contributed \$756,031 to the plan.

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2016. 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, 2017**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- 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 7.50%.
- 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, 2017**

**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%	6.85%
International Equities	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternatives	9%	N/A
Private Equity	N/A	7.35%
Hedge Funds	N/A	5.25%
Commodities	N/A	2.65%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

**Single Discount Rate**

A Single Discount Rate of 7.50% 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 3.78%, and the resulting single discount rate is 7.50%.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

**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)
<b>Balances at December 31, 2015</b>	\$ 117,879,389	\$ 96,404,296	\$ 21,475,093
Changes for the Year:			
Service Cost	2,676,796	-	2,676,796
Interest on Total Pension Liability	8,756,223	-	8,756,223
Differences Between Expected and Actual Experience of the Total Pension Liability	(3,017,869)	-	(3,017,869)
Changes of Assumptions	(359,000)	-	(359,000)
Contributions - Employer	-	3,200,920	(3,200,920)
Contributions - Employee	-	1,173,389	(1,173,389)
Net Investment Income - Projected	-	7,310,076	(7,310,076)
Differences Between Projected and Actual Investment Income	-	1,686,784	(1,686,784)
Benefit Payments, including Refunds of Employee Contributions	(4,662,616)	(4,662,616)	-
Administrative expense	-	(111,395)	111,395
Other (Net Transfer)	-	36	(36)
Net Changes	<u>3,393,534</u>	<u>8,597,194</u>	<u>(5,203,660)</u>
<b>Balances at December 31, 2016</b>	<u>\$ 121,272,923</u>	<u>\$ 105,001,490</u>	<u>\$ 16,271,433</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, 2016 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 7.50%, 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 6.50%	Current Discount 7.50%	1% Increase 8.50%
Net Pension Liability (Asset)	<u>\$ 32,807,567</u>	<u>\$ 16,271,433</u>	<u>\$ 2,794,372</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, 2017**

**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, 2017, the County recognized pension expense of \$5,109,574. At November 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b><u>Deferred Amounts Related to Pensions</u></b>	Deferred Outflows of Resources	Deferred Inflows of Resources
<b><i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i></b>		
Differences Between Expected and Actual Experience	\$ 1,738,554	\$ (2,386,162)
Changes of Assumptions	1,408,447	(283,839)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,483,255	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	6,630,256	(2,670,001)
<b><i>Pension Contributions Made Subsequent to the Measurement Date</i></b>	2,463,726	-
<b>Total Deferred Amounts Related to Pensions</b>	<b>\$ 9,093,982</b>	<b>\$ (2,670,001)</b>

\$2,463,726 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, 2018.

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

<u>Year Ending December 31,</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
2017	\$ 2,755,528	\$ (706,866)
2018	2,707,763	(706,866)
2019	1,504,322	(706,866)
2020	(337,357)	(549,403)
2021	-	-
Thereafter	-	-
Total	<b>\$ 6,630,256</b>	<b>\$ (2,670,001)</b>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

**NOTE 12 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

***General Information about the OPEB Plan***

*Plan description.* 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.

*Benefits provided.* The County provides limited health care coverage at the active employee rate to eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. This is in addition to any County provided subsidy as based on the employee bargaining group. Also, the County provides dental, vision, and life insurance 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. The County's Retiree Healthcare Program includes two employee groups: deputies and all other eligible employees.

*Employees covered by benefit terms.* At November 30, 2017, the following employees were covered by the benefit terms:

Active Employees Full Eligible	60
Active Employees Not Yet Eligible	294
Retired Plan Members	<u>28</u>
Total	<u><u>382</u></u>

***Total OPEB Liability***

The County's total OPEB liability of \$18,059,702 was measured as of November 30, 2017, and was determined by an actuarial valuation as of December 1, 2016.

*Actuarial assumptions and other inputs.* The total OPEB liability in the December 1, 2016 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.



**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

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

***Total OPEB Liability (Continued)***

Salary Increases	2.50%
20-Year Tax-Exempt G.O. Bond Rate	3.59%
Healthcare Cost Trend Rates	16.90% decreasing to 5.00% after 11 years

The discount rate was based on the municipal bond rate.

Mortality rates were based on the IMRF and IMRF-SLEP 2016 Mortality Table.

The actuarial assumptions used in the December 1, 2016 valuation were based on the results of an actuarial experience study for the period December 1, 2016 through November 30, 2017.

***Changes in the Total OPEB Liability***

	<u>Amount</u>
Balance at November 30, 2016	\$ 16,982,721
Changes for the year:	
Service Cost	665,072
Interest	613,295
Benefit Payments	<u>(201,386)</u>
Net Changes	<u>1,076,981</u>
Balance at November 30, 2017	<u><u>\$ 18,059,702</u></u>

Changes in assumptions and other inputs reflect a change in the discount rate from 4.00% in 2016 to 3.59% in 2017.

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.59%) or 1-percentage-point higher (4.59%) than the current discount rate:

	1% Decrease <u>(2.59%)</u>	Discount Rate <u>(3.59%)</u>	1% Increase <u>(4.59%)</u>
Total OPEB Liability	\$ 22,330,919	\$ 18,059,702	\$ 14,838,547

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

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

***Changes in the Total OPEB Liability (Continued)***

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 14,488,637	\$ 18,059,702	\$ 22,871,377

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended November 30, 2017, the County recognized OPEB expense of \$1,278,367. At November 30, 2017, the County did not report deferred outflows of resources or deferred inflows of resources related to OPEB.

**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, 2017, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$231,448. 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 \$6,855,720 for the Health Insurance Fund and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2017**

**NOTE 13 SELF-FUNDED INSURANCE (CONTINUED)**

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2017 and 2016 were:

	Health Insurance Fund
Balance - November 30, 2015	\$ 521,689
Claims Incurred	3,327,737
Claims Paid	<u>(3,438,131)</u>
Balance - November 30, 2016	411,295
Claims Incurred	4,506,285
Claims Paid	<u>(4,686,132)</u>
Balance - November 30, 2017	<u><u>\$ 231,448</u></u>

**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, 2017.

As of November 30, 2017, 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, 2017 was \$99,621.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2018	\$ 67,080
2019	36,110
2020	<u>20,300</u>
Total	<u><u>\$ 123,490</u></u>

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 15 COMMITMENTS AND CONTINGENCIES**

**Operating Lease**

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

The future minimum lease payments for the above lease is as follows:

<u>Year Ending November 30,</u>	<u>Amount</u>
2018	\$ 51,653
2019	51,653
2020	51,653
2021	51,653
2022	4,304
Total	<u>\$ 210,916</u>

**Commitment**

The County entered into a contract for a new Circuit Clerk case management system. Payments began on January 31, 2017. The total contract amount is \$2,595,644, and \$2,001,791 was outstanding at December 31, 2018.

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

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

**NOTE 16 SUBSEQUENT EVENT**

The County entered into a loan agreement with Morton Community Bank on December 1, 2017. The agreement has a credit limit of \$4,320,000 and interest rate of 4.10% for years 1-5, 4.80% for years 6-10, 5.45% for years 11-15, and 5.80% for years 16-20. The line of credit will be used to fund road repair projects.

The County also entered into a line of credit agreement with Morton Community Bank on December 31, 2017. The agreement has a credit limit of \$5,550,000 and interest rate of 2% over 2-year LIBOR ICE rate. The line of credit will be used to fund various County capital expenditures.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 17 RESTATEMENT OF NET POSITION/FUND BALANCE**

The County determined it had incorrectly recorded accounts receivable in relation to the Federal Aid Matching Tax Fund and County Highway Fund for the year ending November 30, 2016. The County also determined that an asset capitalized in the current year should have been capitalized in a prior year in relation to Governmental Activities. Further, the County adopted the provision of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This pronouncement requires the restatement of the November 30, 2016 net position of the Governmental Activities and Emergency Telephone System Board. Beginning net position/fund balance has thereby been restated as follows:

	Total Governmental Activities
Net Position - Beginning of Year, as Previously Reported	\$ 88,474,238
Adjustment for Capital Assets	1,509,141
Adjustment for Accounts Receivable	502,308
Adjustment for Other Postemployment Benefits	(15,014,018)
Net Position - Beginning of Year, as Restated	<u>\$ 75,471,669</u>

	Emergency Telephone System Board
Net Position - Beginning of Year, as Previously Reported	\$ 243,317
Adjustment for Other Postemployment Benefits	(44,457)
Net Position - Beginning of Year, as Restated	<u>\$ 198,860</u>

	Other Governmental Funds
Fund Balance - Beginning of Year, as Previously Reported	\$ 22,748,607
Adjustment for Accounts Receivable	439,007
Fund Balance - Beginning of Year, as Restated	<u>\$ 23,187,614</u>

	County Highway Fund
Fund Balance - Beginning of Year, as Previously Reported	\$ 1,996,208
Adjustment for Accounts Receivable	63,301
Fund Balance - Beginning of Year, as Restated	<u>\$ 2,059,509</u>

**TAZEWELL COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL**  
**MAJOR FUNDS**  
**YEAR ENDED NOVEMBER 30, 2017**

	General Fund		
	Original Budget	Amended Budget	Actual
<b>REVENUES</b>			
Property Taxes	\$ 4,200,000	\$ 4,200,000	\$ 4,173,075
Sales Taxes	9,710,000	9,710,000	10,367,588
Illinois State Income Taxes	2,700,000	2,700,000	2,278,810
Personal Property Replacement Taxes	850,000	850,000	743,432
Other State Taxes	571,250	571,250	766,104
Salary and Expenditure Reimbursements	1,345,916	1,345,916	1,190,873
Governmental Grants	-	-	-
Licenses and Permits	681,550	681,550	754,415
Charges for Services	3,877,600	3,877,600	3,554,293
Fines and Forfeitures	720,000	720,000	478,315
Interest	62,250	62,250	133,270
Miscellaneous	488,600	488,600	512,097
Total Revenues	<u>25,207,166</u>	<u>25,207,166</u>	<u>24,952,272</u>
<b>EXPENDITURES</b>			
Judicial	7,814,699	7,805,233	6,863,808
Public Safety and Corrections	10,427,963	10,572,996	10,444,514
Community Development	287,874	287,874	281,161
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	9,997,670	9,862,103	7,479,961
Debt Service	-	-	30,366
Total Expenditures	<u>28,528,206</u>	<u>28,528,206</u>	<u>25,099,810</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,321,040)	(3,321,040)	(147,538)
<b>OTHER FINANCING SOURCES</b>			
Proceeds from Capital Lease Obligation	-	-	-
Transfers In	-	-	22,032
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>22,032</u>
Net Change in Fund Balances	<u>\$ (3,321,040)</u>	<u>\$ (3,321,040)</u>	<u>(125,506)</u>
<b>FUND BALANCE</b>			
Beginning of Year, as Previously Reported			18,920,524
Prior Period Adjustment			-
Beginning of Year, as Restated			<u>18,920,524</u>
End of Year			<u>\$ 18,795,018</u>

**TAZEWELL COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL**  
**MAJOR FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2017**

County Highway Fund			County Health Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ 1,805,000	\$ 1,805,000	\$ 1,793,509	\$ 890,950	\$ 890,950	\$ 885,443
-	-	-	-	-	-
155,500	155,500	197,612	187,230	187,230	185,720
-	-	-	-	-	-
-	-	-	4,378,001	4,378,001	3,755,764
-	-	-	-	-	-
111,000	111,000	185,522	565,055	565,055	547,930
-	-	-	-	-	-
5,300	5,300	14,942	6,000	6,000	20,138
15,000	15,000	24,600	184,212	184,212	212,737
<u>2,091,800</u>	<u>2,091,800</u>	<u>2,216,185</u>	<u>6,211,448</u>	<u>6,211,448</u>	<u>5,607,732</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,540,692	2,540,692	2,310,202	-	-	-
-	-	-	6,153,930	6,153,930	5,870,436
-	-	-	-	-	-
26,000	26,000	23,806	37,000	37,000	28,437
<u>2,566,692</u>	<u>2,566,692</u>	<u>2,334,008</u>	<u>6,190,930</u>	<u>6,190,930</u>	<u>5,898,873</u>
(474,892)	(474,892)	(117,823)	20,518	20,518	(291,141)
-	-	285,454	-	-	-
50,000	50,000	8,863	-	-	-
<u>50,000</u>	<u>50,000</u>	<u>294,317</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (424,892)</u>	<u>\$ (424,892)</u>	176,494	<u>\$ 20,518</u>	<u>\$ 20,518</u>	(291,141)
		1,996,208			3,561,605
		63,301			-
		<u>2,059,509</u>			<u>3,561,605</u>
		<u>\$ 2,236,003</u>			<u>\$ 3,270,464</u>

**TAZEWELL COUNTY, ILLINOIS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CHANGES IN THE COUNTY'S NET OPEB LIABILITY AND RELATED RATIOS  
 NOVEMBER 30, 2017**

<b>Total OPEB Liability</b>	\$16,982,721
Service Cost	665,072
Interest	613,295
Benefit Payments and Refunds	<u>(201,386)</u>
<b>Net Change in Total OPEB Liability</b>	<u>1,076,981</u>
<b>Total OPEB Liability - Ending</b>	<u><u>\$18,059,702</u></u>
Covered-Employee Payroll	15,487,927
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	116.61%

The County implemented GASB Statement No. 75 in fiscal year 2017, and the above table will be expanded to 10 years of information as the information becomes available.



**TAZEWELL COUNTY, ILLINOIS**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**NOVEMBER 30, 2017**

**NOTE 1 BUDGETARY BASIS**

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

There were no individual major funds with excesses of expenditures over budget.

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2017**

ASSETS	Special Revenue				
	Township Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
Cash	\$ 903,242	\$ 2,008,560	\$ 231,733	\$ 3,081,035	\$ 2,346,268
Investments	-	-	4,082,198	-	225,237
Receivables:					
Property Taxes	-	1,234,019	-	785,169	652,608
State of Illinois:					
Motor Fuel Tax Allotments	90,877	-	193,642	-	-
Grants	-	-	-	523,208	-
Other	-	-	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$46,000	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	84,014	-	-	50,915	396
Total Assets	\$ 1,078,133	\$ 3,242,579	\$ 4,507,573	\$ 4,440,327	\$ 3,224,509
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>					
Accounts Payable	\$ 1,615	\$ -	\$ 415,408	\$ 569,274	\$ 188,910
Accrued Payroll and Related Costs	-	-	7,974	-	-
Due to Other Funds	-	3,569	84,023	-	95
Unearned Revenue	-	-	-	-	-
Total Liabilities	1,615	3,569	507,405	569,274	189,005
Deferred Inflows of Resources:					
Subsequent Year's Property Taxes	-	1,234,019	-	785,169	652,608
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,234,019	-	785,169	652,608
Fund Balance (Deficit):					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	427,360	-	-	57,830	1,055,506
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	2,004,991	-	-	-
Assigned to:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	649,158	-	4,000,168	3,028,054	1,327,390
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	1,076,518	2,004,991	4,000,168	3,085,884	2,382,896
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 1,078,133	\$ 3,242,579	\$ 4,507,573	\$ 4,440,327	\$ 3,224,509

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2017**

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
\$ 350,363	\$ 1,277,169	\$ 679,697	\$ 298,993	\$ 198,929	\$ 188,713	\$ 72,859	\$ 1,158,320
-	-	-	122,552	-	-	-	-
-	1,121,507	-	1,476,882	548,955	209,039	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,364	231,243	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 350,363</u>	<u>\$ 2,398,676</u>	<u>\$ 681,061</u>	<u>\$ 2,129,670</u>	<u>\$ 747,884</u>	<u>\$ 397,752</u>	<u>\$ 72,859</u>	<u>\$ 1,158,320</u>
\$ -	\$ -	\$ 10,644	\$ 1,897	\$ 180,000	\$ 1,894	\$ 206	\$ 35,748
-	82,417	15,763	-	-	4,439	563	5,616
52,684	-	-	-	-	-	-	-
78,080	-	-	-	-	-	-	-
<u>130,764</u>	<u>82,417</u>	<u>26,407</u>	<u>1,897</u>	<u>180,000</u>	<u>6,333</u>	<u>769</u>	<u>41,364</u>
-	1,121,507	-	1,476,882	548,955	209,039	-	-
-	-	-	-	-	-	-	-
-	1,121,507	-	1,476,882	548,955	209,039	-	-
-	-	1,364	231,243	-	-	-	-
-	-	-	-	-	-	-	901,078
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
98,209	-	-	-	-	-	-	-
-	-	121,216	-	18,929	32,442	-	-
-	-	-	-	-	-	-	-
-	1,194,752	-	-	-	-	-	-
-	-	-	-	-	-	72,090	215,878
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
121,390	-	-	-	-	-	-	-
-	-	532,074	-	-	149,938	-	-
-	-	-	419,648	-	-	-	-
-	-	-	-	-	-	-	-
<u>219,599</u>	<u>1,194,752</u>	<u>654,654</u>	<u>650,891</u>	<u>18,929</u>	<u>182,380</u>	<u>72,090</u>	<u>1,116,956</u>
<u>\$ 350,363</u>	<u>\$ 2,398,676</u>	<u>\$ 681,061</u>	<u>\$ 2,129,670</u>	<u>\$ 747,884</u>	<u>\$ 397,752</u>	<u>\$ 72,859</u>	<u>\$ 1,158,320</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2017**

<b>ASSETS</b>	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
Cash	\$ 631,020	\$ 348,963	\$ 107,791	\$ 70,378	\$ 1,662,357
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Motor Fuel Tax Allotments	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	7,848	-	65,833
Notes Receivable, Net of Allowance for Doubtful Accounts of \$46,000	259,437	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 890,457	\$ 348,963	\$ 115,639	\$ 70,378	\$ 1,728,190
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>					
Accounts Payable	\$ -	\$ 148	\$ 35	\$ -	\$ 160,172
Accrued Payroll and Related Costs	-	738	4,712	-	5,596
Due to Other Funds	-	-	-	-	30,708
Unearned Revenue	-	-	235	-	-
Total Liabilities	-	886	4,982	-	196,476
Deferred Inflows of Resources:					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	241,013	-	-	-	-
Total Deferred Inflows of Resources	241,013	-	-	-	-
Fund Balance (Deficit):					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	307,780	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	348,231
General Governmental Services	-	344,539	-	-	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	110,657	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	341,664	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	1,183,483
General Governmental Services	-	3,538	-	70,378	-
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	649,444	348,077	110,657	70,378	1,531,714
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 890,457	\$ 348,963	\$ 115,639	\$ 70,378	\$ 1,728,190



**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2017**

	Special Revenue			
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund
<b>ASSETS</b>				
Cash	\$ 40,424	\$ 325,820	\$ 317,317	\$ 135,333
Investments	-	-	-	-
Receivables:				
Property Taxes	-	-	-	-
State of Illinois:				
Motor Fuel Tax Allotments	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$46,000	-	-	-	-
Prepaid Expenses	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ 40,424	\$ 325,820	\$ 317,317	\$ 135,333
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>				
Accounts Payable	\$ 662	\$ -	\$ 121	\$ 183
Accrued Payroll and Related Costs	560	-	3,272	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	1,222	-	3,393	183
Deferred Inflows of Resources:				
Subsequent Year's Property Taxes	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balance (Deficit):				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Judicial	-	-	308,667	-
Public Safety and Corrections	-	134,661	-	-
Community Development	-	-	-	-
Highways	-	-	-	-
Health and Welfare	-	-	-	-
General Governmental Services	34,048	-	-	83,690
Retirement	-	-	-	-
Assigned to:				
Judicial	-	-	5,257	-
Public Safety and Corrections	-	191,159	-	-
Community Development	-	-	-	-
Highways	-	-	-	-
Health and Welfare	-	-	-	-
General Governmental Services	5,154	-	-	51,460
Unassigned	-	-	-	-
Total Fund Balance (Deficit)	39,202	325,820	313,924	135,150
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 40,424	\$ 325,820	\$ 317,317	\$ 135,333

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2017**

Special Revenue					
State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ 59,632	\$ 43,706	\$ 4,436	\$ 460,485	\$ 29,555	\$ 18,602,919
-	-	-	423,930	-	4,853,917
-	-	-	-	-	6,028,179
-	-	-	-	-	284,519
-	-	-	-	-	874,632
-	-	-	-	-	73,681
-	-	-	-	-	259,437
-	-	-	-	-	232,607
-	-	-	-	-	135,325
<u>\$ 59,632</u>	<u>\$ 43,706</u>	<u>\$ 4,436</u>	<u>\$ 884,415</u>	<u>\$ 29,555</u>	<u>\$ 31,345,216</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,857,836
-	-	-	-	-	161,938
-	-	-	75,435	-	260,232
-	-	-	-	-	78,315
-	-	-	75,435	-	2,358,321
-	-	-	-	-	6,028,179
-	-	-	-	-	241,013
-	-	-	-	-	6,269,192
-	-	-	-	-	232,607
-	43,321	-	-	-	2,166,018
-	-	4,397	-	29,555	229,392
-	-	-	-	-	307,780
-	-	-	-	-	1,638,905
-	-	-	-	-	520,818
58,977	-	-	101,590	-	774,089
-	-	-	-	-	3,199,743
-	385	-	-	-	569,969
-	-	39	-	-	191,911
-	-	-	-	-	341,664
-	-	-	-	-	9,126,160
-	-	-	-	-	2,013,030
655	-	-	707,390	-	1,419,335
-	-	-	-	-	(13,718)
<u>59,632</u>	<u>43,706</u>	<u>4,436</u>	<u>808,980</u>	<u>29,555</u>	<u>22,717,703</u>
<u>\$ 59,632</u>	<u>\$ 43,706</u>	<u>\$ 4,436</u>	<u>\$ 884,415</u>	<u>\$ 29,555</u>	<u>\$ 31,345,216</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT)  
NOVEMBER 30, 2017**

	Special Revenue				
	Township Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
<b>REVENUES</b>					
Taxes - Property Taxes	\$ -	\$ 1,669,016	\$ -	\$ 765,113	\$ 635,949
Taxes - Public Safety Sales Taxes	-	1,224,957	-	-	-
Intergovernmental	1,052,847	151,010	1,955,547	88,089	122,663
Loan Repayment	-	-	-	-	-
Charges for Services	-	-	63,786	474,391	-
Fines and Forfeitures	-	-	-	-	-
Interest	8,858	-	18,200	10,625	14,918
Miscellaneous	-	-	-	-	-
Total Revenues	<u>1,061,705</u>	<u>3,044,983</u>	<u>2,037,533</u>	<u>1,338,218</u>	<u>773,530</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	1,026,389	-	2,291,460	12,332	484,040
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	2,727,633	-	-	-
Capital Outlay	-	-	646,408	1,492,205	35,812
Total Expenditures	<u>1,026,389</u>	<u>2,727,633</u>	<u>2,937,868</u>	<u>1,504,537</u>	<u>519,852</u>
Excess (Deficiency) of Revenues over Expenditures	35,316	317,350	(900,335)	(166,319)	253,678
<b>OTHER FINANCING USES</b>					
Transfers Out	<u>(8,863)</u>	-	-	-	-
Net Change in Fund Balances (Deficits)	26,453	317,350	(900,335)	(166,319)	253,678
<b>FUND BALANCE (DEFICIT)</b>					
Beginning of Year, as Previously Reported	1,050,065	1,687,641	4,900,503	3,252,203	1,690,211
Prior Period Adjustment	-	-	-	-	439,007
Beginning of Year, as Restated	<u>1,050,065</u>	<u>1,687,641</u>	<u>4,900,503</u>	<u>3,252,203</u>	<u>2,129,218</u>
End of Year	<u>\$ 1,076,518</u>	<u>\$ 2,004,991</u>	<u>\$ 4,000,168</u>	<u>\$ 3,085,884</u>	<u>\$ 2,382,896</u>



**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
NOVEMBER 30, 2017**

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
\$ -	\$ 1,085,824	\$ -	\$ 1,053,342	\$ 550,968	\$ 203,754	\$ -	\$ -
-	570,792	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
98,209	-	472,113	-	-	-	52,361	517,437
-	-	16,510	-	-	-	-	-
71	-	2,208	537	-	-	-	8,061
-	-	5,639	-	-	2,495	-	-
<u>98,280</u>	<u>1,656,616</u>	<u>496,470</u>	<u>1,053,879</u>	<u>550,968</u>	<u>206,249</u>	<u>52,361</u>	<u>525,498</u>
-	-	-	-	-	-	65,513	208,751
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	511,772	-	542,100	194,335	-	-
-	-	-	1,405,488	-	-	-	-
-	1,508,331	-	-	-	-	-	-
-	-	18,963	-	-	-	-	276,996
<u>-</u>	<u>1,508,331</u>	<u>530,735</u>	<u>1,405,488</u>	<u>542,100</u>	<u>194,335</u>	<u>65,513</u>	<u>485,747</u>
98,280	148,285	(34,265)	(351,609)	8,868	11,914	(13,152)	39,751
-	-	-	-	-	-	-	-
98,280	148,285	(34,265)	(351,609)	8,868	11,914	(13,152)	39,751
121,319	1,046,467	688,919	1,002,500	10,061	170,466	85,242	1,077,205
-	-	-	-	-	-	-	-
<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>\$ 219,599</u>	<u>\$ 1,194,752</u>	<u>\$ 654,654</u>	<u>\$ 650,891</u>	<u>\$ 18,929</u>	<u>\$ 182,380</u>	<u>\$ 72,090</u>	<u>\$ 1,116,956</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
NOVEMBER 30, 2017**

	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
<b>REVENUES</b>					
Taxes - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	17,339	-	-
Loan Repayment	25,015	-	-	-	-
Charges for Services	-	119,628	72,054	12,830	415,425
Fines and Forfeitures	-	-	-	-	-
Interest	13,427	2,373	410	469	11,049
Miscellaneous	-	-	-	-	-
Total Revenues	<u>38,442</u>	<u>122,001</u>	<u>89,803</u>	<u>13,299</u>	<u>426,474</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	109,216	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	176,000	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	303,510
General Governmental Services	-	55,708	-	16,386	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>176,000</u>	<u>55,708</u>	<u>109,216</u>	<u>16,386</u>	<u>303,510</u>
Excess (Deficiency) of Revenues over Expenditures	(137,558)	66,293	(19,413)	(3,087)	122,964
<b>OTHER FINANCING USES</b>					
Transfers Out	-	-	-	-	(11,049)
Net Change in Fund Balances (Deficits)	(137,558)	66,293	(19,413)	(3,087)	111,915
<b>FUND BALANCE (DEFICIT)</b>					
Beginning of Year, as Previously Reported	787,002	281,784	130,070	73,465	1,419,799
Prior Period Adjustment	-	-	-	-	-
Beginning of Year, as Restated	<u>787,002</u>	<u>281,784</u>	<u>130,070</u>	<u>73,465</u>	<u>1,419,799</u>
End of Year	<u>\$ 649,444</u>	<u>\$ 348,077</u>	<u>\$ 110,657</u>	<u>\$ 70,378</u>	<u>\$ 1,531,714</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
NOVEMBER 30, 2017**

Special Revenue				
Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
633,408	-	-	152,359	13,997
-	-	-	-	-
-	516,719	21,479	-	-
-	-	-	-	-
8	8,181	434	705	-
-	-	-	41,747	-
<u>633,416</u>	<u>524,900</u>	<u>21,913</u>	<u>194,811</u>	<u>13,997</u>
-	254,933	-	-	-
-	-	3,256	-	10,073
-	-	-	-	-
-	-	-	-	-
633,408	-	-	228,446	-
-	-	-	-	-
-	-	-	-	-
-	258,291	13,811	-	-
<u>633,408</u>	<u>513,224</u>	<u>17,067</u>	<u>228,446</u>	<u>10,073</u>
8	11,676	4,846	(33,635)	3,924
-	-	-	-	-
8	11,676	4,846	(33,635)	3,924
23	1,066,978	56,646	181,139	(17,642)
-	-	-	-	-
<u>23</u>	<u>1,066,978</u>	<u>56,646</u>	<u>181,139</u>	<u>(17,642)</u>
<u>\$ 31</u>	<u>\$ 1,078,654</u>	<u>\$ 61,492</u>	<u>\$ 147,504</u>	<u>\$ (13,718)</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
NOVEMBER 30, 2017**

	Special Revenue					
	GIS Fund	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
<b>REVENUES</b>						
Taxes - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Loan Repayment	-	-	-	-	-	-
Charges for Services	268,205	22,126	-	78,244	35,818	9,903
Fines and Forfeitures	-	-	4,140	-	-	-
Interest	2,193	272	2,297	2,243	875	396
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>270,398</u>	<u>22,398</u>	<u>6,437</u>	<u>80,487</u>	<u>36,693</u>	<u>10,299</u>
<b>EXPENDITURES</b>						
Current:						
Judicial	-	-	-	75,802	-	-
Public Safety and Corrections	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Highways	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
General Governmental Services	261,562	22,475	-	-	3,968	-
Retirement	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>261,562</u>	<u>22,475</u>	<u>-</u>	<u>75,802</u>	<u>3,968</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	8,836	(77)	6,437	4,685	32,725	10,299
<b>OTHER FINANCING USES</b>						
Transfers Out	-	-	-	-	-	-
Net Change in Fund Balances (Deficits)	8,836	(77)	6,437	4,685	32,725	10,299
<b>FUND BALANCE (DEFICIT)</b>						
Beginning of Year, as Previously Reported	303,521	39,279	319,383	309,239	102,425	49,333
Prior Period Adjustment	-	-	-	-	-	-
Beginning of Year, as Restated	<u>303,521</u>	<u>39,279</u>	<u>319,383</u>	<u>309,239</u>	<u>102,425</u>	<u>49,333</u>
End of Year	<u>\$ 312,357</u>	<u>\$ 39,202</u>	<u>\$ 325,820</u>	<u>\$ 313,924</u>	<u>\$ 135,150</u>	<u>\$ 59,632</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (DEFICIT) (CONTINUED)  
NOVEMBER 30, 2017**

Special Revenue				
Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ 5,963,966
-	-	-	-	1,795,749
-	-	-	-	4,187,259
-	-	-	-	25,015
13,763	1,426	-	65,130	3,331,047
-	-	25,660	-	46,310
273	29	2,070	-	111,182
-	-	-	-	49,881
<u>14,036</u>	<u>1,455</u>	<u>27,730</u>	<u>65,130</u>	<u>15,510,409</u>
2,640	-	-	-	716,855
-	620	-	70,792	84,741
-	-	-	-	176,000
-	-	-	-	3,814,221
-	-	-	-	2,413,571
-	-	-	-	1,765,587
-	-	-	-	4,235,964
-	-	-	-	2,742,486
<u>2,640</u>	<u>620</u>	<u>-</u>	<u>70,792</u>	<u>15,949,425</u>
11,396	835	27,730	(5,662)	(439,016)
-	-	(10,983)	-	(30,895)
11,396	835	16,747	(5,662)	(469,911)
32,310	3,601	792,233	35,217	22,748,607
-	-	-	-	439,007
<u>32,310</u>	<u>3,601</u>	<u>792,233</u>	<u>35,217</u>	<u>23,187,614</u>
<u>\$ 43,706</u>	<u>\$ 4,436</u>	<u>\$ 808,980</u>	<u>\$ 29,555</u>	<u>\$ 22,717,703</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
BALANCE SHEET – BY ACCOUNT  
NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2016**

	General Account	Working Cash Account	Total	
			2017	2016
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 12,626,923	\$ 234,837	\$ 12,861,760	\$ 12,746,311
Investments	3,209,160	223,752	3,432,912	3,627,417
Receivables:				
Property Taxes	4,737,263	-	4,737,263	4,158,000
State of Illinois:				
Sales Taxes	3,130,656	-	3,130,656	2,921,453
Income Taxes	133,609	-	133,609	581,395
Video Gaming Taxes	5,543	-	5,543	8,327
Personal Property Replacement Taxes	41,979	-	41,979	58,236
Use Taxes	163,992	-	163,992	149,904
Miscellaneous	127,871	-	127,871	149,250
Reimbursements	680,560	-	680,560	445,979
Total Receivables	<u>4,284,210</u>	<u>-</u>	<u>4,284,210</u>	<u>4,314,544</u>
Prepaid Expenses	126,080	-	126,080	125,226
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	132,597	-	132,597	186,201
Due from (to) Other General Fund Accounts	7,832	(7,832)	-	-
Total Assets	<u>\$ 25,168,712</u>	<u>\$ 450,757</u>	<u>\$ 25,619,469</u>	<u>\$ 25,202,346</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 531,174	\$ -	\$ 531,174	\$ 483,095
Accrued Payroll and Related Costs	890,347	-	890,347	905,504
Due to Other Funds	-	-	-	234,230
Due to Others - Deferred Prosecution	20,372	-	20,372	20,746
Due to Others - Veteran Memorial	6,501	-	6,501	6,455
Trust Funds Due Others	583,081	-	583,081	473,792
Total Liabilities	<u>2,031,475</u>	<u>-</u>	<u>2,031,475</u>	<u>2,123,822</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent Year's Property Taxes	4,737,263	-	4,737,263	4,158,000
Unavailable Revenue	55,713	-	55,713	-
Total Deferred Inflows of Resources	<u>4,792,976</u>	<u>-</u>	<u>4,792,976</u>	<u>4,158,000</u>
<b>FUND BALANCE</b>				
Nonspendable:				
Prepays	126,080	-	126,080	125,226
Committed to:				
Public Safety and Corrections	509,869	-	509,869	491,804
Assigned to:				
Judicial	522,142	-	522,142	541,019
Public Safety and Corrections	60,451	-	60,451	66,642
Working Cash	-	450,757	450,757	450,757
Unassigned	17,125,719	-	17,125,719	17,245,076
Total Fund Balance	<u>18,344,261</u>	<u>450,757</u>	<u>18,795,018</u>	<u>18,920,524</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 25,168,712</u>	<u>\$ 450,757</u>	<u>\$ 25,619,469</u>	<u>\$ 25,202,346</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BY ACCOUNT  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	General Account	Working Cash Account	Total	
			2017	2016
<b>REVENUES</b>				
Property Taxes	\$ 4,173,075	\$ -	\$ 4,173,075	\$ 4,064,635
Sales Tax/Retailers' Occupation Taxes	10,367,588	-	10,367,588	9,940,935
Intergovernmental	4,979,219	-	4,979,219	5,169,864
Licenses and Permits	754,415	-	754,415	718,421
Charges for Services	3,554,293	-	3,554,293	3,714,886
Fines and Forfeitures	478,315	-	478,315	595,992
Interest	130,822	2,448	133,270	75,304
Miscellaneous Revenue	512,097	-	512,097	518,242
Total Revenues	<u>24,949,824</u>	<u>2,448</u>	<u>24,952,272</u>	<u>24,798,279</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	6,863,808	-	6,863,808	7,117,383
Public Safety and Corrections	9,682,087	-	9,682,087	9,432,816
Community Development	281,161	-	281,161	276,348
General Governmental Services	7,294,619	-	7,294,619	7,583,894
Capital Outlay	947,769	-	947,769	587,243
Debt Service:				
Principal	30,065	-	30,065	50,332
Interest	301	-	301	1,724
Total Expenditures	<u>25,099,810</u>	<u>-</u>	<u>25,099,810</u>	<u>25,049,740</u>
Excess (Deficiency) of Revenues Over Expenditures	(149,986)	2,448	(147,538)	(251,461)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	22,032	-	22,032	3,802
Transfers from (to) Other General Fund Accounts	2,448	(2,448)	-	-
Total Other Financing Sources (Uses)	<u>24,480</u>	<u>(2,448)</u>	<u>22,032</u>	<u>3,802</u>
<b>CHANGE IN FUND BALANCES</b>	(125,506)	-	(125,506)	(247,659)
<b>FUND BALANCE</b>				
Beginning of Year	<u>18,469,767</u>	<u>450,757</u>	<u>18,920,524</u>	<u>19,168,183</u>
End of Year	<u>\$ 18,344,261</u>	<u>\$ 450,757</u>	<u>\$ 18,795,018</u>	<u>\$ 18,920,524</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ 4,200,000	\$ 4,200,000	\$ 4,173,075	\$ 4,064,635
Sales Tax	4,200,000	4,200,000	4,627,314	4,454,180
Retailers' Occupation Tax	510,000	510,000	663,091	530,722
Public Safety Sales Tax	5,000,000	5,000,000	5,077,183	4,956,033
Total Taxes	<u>13,910,000</u>	<u>13,910,000</u>	<u>14,540,663</u>	<u>14,005,570</u>
Intergovernmental Revenues:				
Illinois State Income Tax	2,700,000	2,700,000	2,278,810	2,470,619
Personal Property Replacement Tax	850,000	850,000	743,432	703,979
Local Use Tax	480,000	480,000	653,342	611,614
Video Gaming Tax	91,250	91,250	112,762	93,154
Salary Reimbursements:				
State's Attorney	152,000	152,000	151,877	151,878
Drug Attorney	30,000	30,000	28,200	28,200
Director of Court Services	610,586	610,586	538,884	541,910
Probation Officers	329,830	329,830	287,675	298,437
Supervisor of Assessments	37,000	37,000	44,266	42,567
Public Defender	100,000	100,000	99,895	99,589
Expenditure Reimbursements:				
Administrative Adjudication	-	-	4,259	4,767
Juvenile Placement Reimbursement	1,500	1,500	-	1,416
Illinois Emergency Services and Disaster Agency	45,000	45,000	19,387	55,024
Election Polling Place, Judges, and Miscellaneous Reimbursements	25,000	25,000	16,430	58,050
Hazardous Materials Emergency Preparedness	15,000	15,000	-	3,390
Governmental Grants:				
HAVA Grant	-	-	-	5,270
Total Intergovernmental Revenues	<u>5,467,166</u>	<u>5,467,166</u>	<u>4,979,219</u>	<u>5,169,864</u>



**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Licenses and Permits:				
Liquor Licenses	\$ 16,950	\$ 16,950	\$ 20,650	\$ 19,625
Building and Zoning Permits	106,600	106,600	114,948	119,852
Marriage Licenses	28,000	28,000	29,588	30,688
Host Fees	530,000	530,000	589,229	548,256
Total Licenses and Permits	<u>681,550</u>	<u>681,550</u>	<u>754,415</u>	<u>718,421</u>
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	200,000	200,000	259,666	262,820
Recording Fees	509,000	509,000	501,335	510,888
Certified Copies and Federal Liens	600	600	1,096	1,625
Circuit Clerk:				
Case Costs and Fees	1,315,000	1,315,000	1,163,569	1,182,646
Court Systems	99,500	99,500	76,950	82,936
Miscellaneous	122,000	122,000	95,007	188,010
County Clerk:				
Certificates, Recording, and Copy Fees	175,400	175,400	177,475	172,337
County Sheriff:				
Case Fees	70,000	70,000	63,678	59,432
Protection Fund	300,000	300,000	246,927	254,080
Imprisonment Fee	45,000	45,000	18,065	41,328
Bond Fees	55,000	55,000	44,084	46,341
Jail Rental	400,000	400,000	280,688	263,530
Other	200,000	200,000	203,291	158,557
County Treasurer:				
Interest, Penalties, and Costs	330,000	330,000	363,936	349,730
Deferred Prosecution	48,000	48,000	52,587	51,766
Court Services	8,100	8,100	5,939	88,860
Total Charges for Services	<u>3,877,600</u>	<u>3,877,600</u>	<u>3,554,293</u>	<u>3,714,886</u>
Fines and Forfeitures	720,000	720,000	478,315	595,992
Interest	62,250	62,250	130,822	73,667

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Miscellaneous:				
County Farm	\$ 40,000	\$ 40,000	\$ 52,102	\$ 51,620
Franchise Fees	185,000	185,000	189,652	189,283
Rent	100,000	100,000	99,621	101,705
Copy Fees	54,800	54,800	54,206	53,167
Other	108,800	108,800	116,516	122,467
Total Miscellaneous	<u>488,600</u>	<u>488,600</u>	<u>512,097</u>	<u>518,242</u>
 Total Revenues	 25,207,166	 25,207,166	 24,949,824	 24,796,642
<b>EXPENDITURES</b>				
General Governmental Services -				
County Board:				
Board Chairman	26,483	26,483	26,483	25,712
Liquor Commissioner	2,499	2,499	2,499	2,449
Director of Administrative Services	133,392	133,392	133,347	128,445
Clerk Hire	36,589	36,589	37,670	34,182
Overtime	1,000	1,000	262	847
Board Members - Committee Work	42,800	42,800	20,760	22,020
Board Members - Board Meetings	50,400	50,400	50,620	50,400
Office Supplies	300	300	157	392
Technology Equipment	7,600	7,600	-	4,920
Dues and Subscriptions	12,000	17,000	15,013	11,554
Consulting Fees	5,000	-	-	-
Mileage	16,200	16,200	8,078	9,806
Board Chairman Travel	7,000	7,000	4,270	8,685
Administrator Travel	3,500	3,500	3,325	337
Publication of Legal Notices	400	400	-	495
Total County Board	<u>345,163</u>	<u>345,163</u>	<u>302,484</u>	<u>300,244</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Circuit Clerk:				
Clerk Hire	\$ 986,919	\$ 985,130	\$ 913,355	\$ 982,835
County Officer	87,711	87,711	87,711	85,156
Overtime	-	1,789	1,789	39
Office Supplies	1,000	1,000	305	1,448
Books and Records	1,100	1,100	233	716
Dues and Subscriptions	525	525	525	541
Mileage	-	-	-	325
Special Audit	7,600	7,600	7,600	7,300
Miscellaneous Equipment	1,000	1,000	448	606
Total Circuit Clerk	<u>1,085,855</u>	<u>1,085,855</u>	<u>1,011,966</u>	<u>1,078,966</u>
Judicial - Public Defender:				
Public Defender - Salary	149,857	149,857	149,857	150,626
Assistant Public Defenders - Salaries	694,484	694,484	694,484	673,109
Clerk Hire	28,832	31,332	31,259	8,902
Office Supplies	530	64	64	120
Dues and Subscriptions	1,500	1,500	1,478	710
Books and Records	400	400	210	281
Investigator Services	1,050	250	250	-
Mileage	250	250	123	211
Education and Training	2,500	2,500	1,835	375
Assistant Public Defender - Office	32,000	31,300	31,300	30,925
Total Public Defender	<u>911,403</u>	<u>911,937</u>	<u>910,860</u>	<u>865,259</u>
Judicial - State's Attorney:				
State's Attorney - Salary	166,508	166,508	166,508	166,508
Assistant State's Attorneys - Salaries	1,233,420	1,233,420	1,155,770	1,129,160
Investigators	137,117	137,117	99,673	98,922
Victim Witness Coordinator	227,396	227,396	222,348	218,604
Legal Secretaries	105,000	105,000	51,185	52,351
Clerical	141,915	141,915	67,420	63,935
Part-Time Help	5,000	5,000	141	-
Overtime	1,500	1,500	497	61
Office Supplies	4,400	4,400	643	3,329
Books and Records	13,500	13,500	9,533	13,774

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - State's Attorney (Continued):				
Dues and Insurance	\$ 8,500	\$ 8,500	\$ 9,483	\$ 8,189
Contractual Services	4,200	3,700	559	-
Leads/Secretary of State	2,000	2,000	-	1,809
State Appellate Prosecutor Service	165,000	165,000	108,340	131,952
Court Reporter Fees	15,000	15,000	14,843	13,477
Witness Fees	5,000	5,000	909	524
Mileage	1,000	1,000	-	-
Extradition	4,000	4,000	1,670	2,901
Publication of Legal Notices	5,000	5,000	7,549	3,214
Vehicle Maintenance	1,000	1,500	1,423	472
Equipment Maintenance	1,000	1,000	750	183
Travel	1,000	1,000	125	1,216
Miscellaneous Equipment	2,000	2,000	340	2,305
Total State's Attorney	<u>2,250,456</u>	<u>2,250,456</u>	<u>1,919,709</u>	<u>1,912,886</u>
Judicial - Jury Commission:				
Chief Clerk	63,561	63,561	64,751	63,484
Jury Commissioners	3,900	3,900	1,980	3,090
Part-Time Help	22,500	22,500	21,073	20,325
Jurors' Fees	70,000	70,000	30,516	86,665
Office Supplies	6,300	6,300	5,955	5,437
Mileage	60,000	60,000	38,671	3,588
Jurors' Parking	1,500	1,500	-	104
Equipment Maintenance	1,000	1,000	648	648
Equipment	1,000	1,000	-	-
Total Jury Commission	<u>229,761</u>	<u>229,761</u>	<u>163,594</u>	<u>183,341</u>
General Governmental Services -				
County Audit:				
External Audit Fee	81,250	81,250	80,625	79,750
Single Audit	2,000	2,000	2,000	468
Consultant	8,750	8,750	553	9,910
Total County Audit	<u>92,000</u>	<u>92,000</u>	<u>83,178</u>	<u>90,128</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Auditor:				
Auditor - Salary	\$ 50,000	\$ 50,000	\$ 50,000	\$ 72,669
Clerk Hire	-	-	-	72,695
Part-Time Help	2,100	2,100	1,719	-
Office Supplies	500	300	83	71
Dues and Subscriptions	650	850	820	500
Mileage	75	75	-	26
Consultant	-	-	-	575
Total Auditor	<u>53,325</u>	<u>53,325</u>	<u>52,622</u>	<u>146,536</u>
General Governmental Services -				
County Clerk:				
Department Head - Salary	80,488	80,488	80,488	77,392
Elections Supervisor	187,901	187,901	172,811	181,462
Clerk Hire	381,108	363,108	353,850	357,752
Part-Time Help	3,000	5,000	4,788	13,486
Election Judges	80,000	49,000	48,025	153,869
Overtime	3,000	7,000	6,677	19,083
Office Supplies	1,500	1,500	1,464	2,050
Books and Records	300	300	219	219
Election Supplies	260,000	240,000	237,287	305,375
Dues and Subscriptions	500	500	405	405
Computer Service	44,490	44,490	44,490	44,490
Mileage	3,000	3,000	2,272	5,503
Printing	26,500	26,500	25,074	25,657
Elections Equipment Maintenance	17,500	17,500	17,000	17,000
HAVA Grant	-	-	-	5,270
Equipment Maintenance	975	975	975	975
Equipment	-	50,000	50,000	4,259
Total County Clerk	<u>1,090,262</u>	<u>1,077,262</u>	<u>1,045,825</u>	<u>1,214,247</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department Head - Salary	\$ 78,997	\$ 78,997	\$ 78,997	\$ 75,959
Management/Professional	110,011	110,011	110,002	105,778
Clerk Hire	137,728	137,728	137,581	134,230
Part-Time Help	5,305	11,305	10,929	5,294
Overtime	2,065	2,065	676	1,021
Office Supplies	1,066	1,066	871	1,239
Dues and Subscriptions	700	700	500	500
Publication of Legal Notices	6,206	6,206	2,872	4,403
Office Equipment and Maintenance	7,800	7,800	6,965	5,903
Equipment	2,223	2,223	-	4,318
Total County Treasurer and Tax				
Extension and Collection	352,101	358,101	349,393	338,645
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department Head	71,040	71,040	71,041	69,034
Deputy Assessor	35,344	35,344	35,352	34,447
Chief Clerk	89,657	89,657	81,180	86,306
Clerk Hire	90,428	90,428	74,388	83,894
Part-Time Help	40,000	40,000	23,764	32,876
Overtime	500	500	-	103
Office Supplies	700	700	691	258
Gasoline	525	525	105	218
Dues and Subscriptions	485	485	258	474
Mileage	875	875	513	280
Publication of Legal Notices	26,810	26,810	18,872	20,539
Vehicle Maintenance	440	440	109	500
Equipment	525	525	246	545
Total Supervisor of Assessments				
and Assessment Maps	357,329	357,329	306,519	329,474

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Board of Review:				
Board of Review Members	\$ 84,334	\$ 84,334	\$ 84,334	\$ 82,680
Office Supplies	640	640	640	677
Dues and Subscriptions	1,460	1,460	1,309	1,178
Appraisals	1,760	1,760	-	4,500
Mileage	395	395	28	-
Publications	145	145	-	84
Miscellaneous Equipment	350	350	-	-
Total County Board of Review	<u>89,084</u>	<u>89,084</u>	<u>86,311</u>	<u>89,119</u>
Community Development - Zoning:				
Department Head	70,336	70,336	70,336	67,793
Building Inspector	53,698	53,698	53,697	45,252
Clerk Hire	55,545	55,545	54,478	51,342
Field Inspector	58,550	58,550	58,550	55,934
Office Supplies	500	500	423	500
Technical Supplies	900	900	609	973
Computer Supplies	300	300	-	286
Books and Records	300	300	-	252
Gasoline	1,700	1,700	1,539	1,322
Dues and Subscriptions	1,000	1,000	997	1,166
Tri-County Regional				
Planning Committee	9,045	9,045	9,045	10,050
Appeal Board	9,000	9,000	8,701	6,605
Mileage	800	800	424	626
Publication of Legal Notices	3,500	3,500	3,390	3,195
Vehicle Maintenance	150	1,250	997	827
NPDES	1,000	1,000	1,000	1,000
Building Code Inspections	17,500	16,400	13,200	24,000
Addressing Services	3,200	3,200	3,200	3,200
Deposit Reimbursement	450	450	450	-
Contractual Services	400	400	125	2,025
Total Zoning	<u>287,874</u>	<u>287,874</u>	<u>281,161</u>	<u>276,348</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Building Administration:				
Department Head - Salary	\$ 65,230	\$ 65,230	\$ 59,481	\$ 62,874
Maintenance Personnel	52,551	52,551	50,850	51,216
Part-Time Help	40,000	40,000	32,177	26,597
Overtime	2,500	6,500	2,439	2,153
Clothing	1,950	2,950	2,595	1,962
Repair/Maintenance Supplies	22,000	22,000	15,274	22,996
Property Taxes	13,000	13,000	11,773	11,535
Janitorial Service	106,000	106,000	105,580	106,708
Architect Consultant Fees	10,000	10,000	10,000	-
Other Consultant Fees	2,000	2,000	-	-
Telephone	137,000	137,000	119,130	135,427
Phone Repair	1,000	1,000	105	398
Cellular and Pager Service	81,000	81,000	71,089	81,139
Mileage	500	500	203	6,622
Parking Lot	21,630	21,630	7,815	3,512
Publication of Legal Notices	4,000	4,000	1,884	1,375
Fuel	1,100	1,100	293	742
Electricity and Gas	180,000	176,000	137,926	145,220
Water	18,540	22,540	23,267	20,701
Pest Control	4,326	4,326	2,435	2,175
Garbage Collection	5,305	7,305	5,412	5,168
Building Maintenance	74,000	69,000	22,106	44,306
Equipment Maintenance	41,000	41,000	29,690	52,680
Elevator Maintenance	10,300	10,300	5,569	5,522
Grounds Maintenance	10,300	8,300	2,598	9,620
Fire Extinguisher Maintenance	2,200	4,200	4,002	612
New Equipment	-	-	-	19,016
Capital Projects	225,000	225,000	148,100	111,175
Building Construction	142,500	142,500	69,093	152,895
Security/Technology	29,500	29,500	29,250	29,250
Miscellaneous Equipment	35,000	35,000	34,742	34,205
Total Building Administration	<u>1,339,432</u>	<u>1,341,432</u>	<u>1,004,878</u>	<u>1,147,801</u>



**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Justice Center:				
Maintenance Personnel	\$ 52,551	\$ 52,551	\$ 48,445	\$ 51,216
Part Time	19,355	19,355	17,373	17,774
Overtime	9,000	13,000	10,259	9,271
Clothing	2,800	2,800	1,634	1,877
Repair/Maintenance Supplies	61,000	61,000	48,123	59,764
Janitorial Service	51,000	51,000	54,600	50,400
Consultant	8,000	8,000	3,990	-
Parking Lot	8,755	8,755	3,840	1,816
Electricity and Gas	249,000	219,000	177,757	202,303
Fuel	2,575	2,575	2,091	1,786
Water	30,900	59,900	53,225	41,040
Pest Control	1,545	2,545	1,440	1,485
Garbage Collection	6,901	6,901	5,856	6,862
Building Maintenance	71,000	65,000	53,143	70,713
Equipment Maintenance	58,700	58,700	50,175	24,986
Elevator Maintenance	6,180	6,180	4,873	7,787
Grounds Maintenance	5,000	5,000	3,796	4,260
Fire Extinguisher Maintenance	2,575	2,575	1,633	1,087
Security/Technology	124,250	124,250	119,964	119,986
Miscellaneous Equipment	80,000	80,000	70,207	48,369
Building Construction and Remodeling	172,000	172,000	304,819	81,991
Total Justice Center	<u>1,023,087</u>	<u>1,021,087</u>	<u>1,037,243</u>	<u>804,773</u>
Public Safety and Corrections -				
County Sheriff:				
Department Head - Salary	108,681	108,681	108,681	104,501
Deputies	276,089	276,089	269,958	268,770
Jail Superintendent	88,063	88,063	88,401	88,286
Jail Command Officers	466,915	466,915	468,323	451,615
Chief Clerk	63,194	63,194	64,353	63,002
Clerk Hire	392,710	392,710	384,807	386,553
Control Room Technician	155,047	155,047	148,423	149,436
Database Manager	61,057	61,057	62,122	59,543
Overtime	474,900	638,832	666,356	491,663
Part-Time Help	124,256	124,256	116,854	121,318
Deputy Hire	2,403,331	2,383,331	2,363,215	2,324,925
Jailers	2,045,890	2,032,630	2,005,010	1,866,048
Clerical Holiday Pay	19,250	19,250	17,028	18,430
Control Room Holiday Pay	19,250	19,250	13,240	15,304
Deputies Holiday Pay	165,377	165,377	145,325	160,592
Jailers Holiday Pay	141,372	148,042	131,994	131,680

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Sheriff (Continued):				
Deputies Educational Allowance	\$ 500	\$ 500	\$ -	\$ -
Physical Fitness	34,000	34,000	29,200	30,400
Office Supplies	21,000	21,000	17,809	22,615
Field Supplies	21,000	21,000	12,705	21,097
Books and Records	3,130	3,130	177	1,998
Food for Prisoners	299,300	296,800	215,119	231,495
Medical and Nursing Supplies	45,000	65,000	70,439	52,992
Crime Prevention	4,840	4,840	4,161	4,514
Gasoline	120,000	100,000	82,875	80,959
Uniform Equipment and Weapons	137,830	137,830	118,628	151,294
Dues and Subscriptions	3,750	3,750	2,363	2,851
K-9 Expenses	2,880	2,880	2,873	3,624
Process Servers	40,000	40,000	30,797	32,100
Health Professionals	323,704	323,704	314,955	310,251
Communication Center	479,100	481,600	479,189	503,334
Automobile Maintenance	72,400	72,400	55,081	67,933
Radio Maintenance	34,840	34,840	27,667	53,717
DUI Education	2,000	2,000	1,872	-
Sheriff Merit Board	15,000	15,000	14,973	9,668
Special Service	-	-	54	45
MEG Unit	10,883	10,883	10,882	10,882
Drug Enforcement	-	-	29,372	6,797
Law Enforcement Technology	37,000	37,000	32,961	35,369
Automobile Purchase	175,000	175,400	175,388	196,560
New Equipment (Emergency)	-	-	133,030	-
Miscellaneous Equipment	12,500	12,100	12,026	-
Total County Sheriff	8,901,039	9,038,381	8,928,686	8,532,161
Public Safety and Corrections -				
Emergency Services:				
Department Head	75,976	75,976	77,374	74,582
Response Coordinator/P.T.	20,124	20,124	22,157	20,489
Office Supplies	500	500	493	322
Volunteer Awards and Recognition	400	575	573	608
Gasoline	1,250	1,250	635	630
Uniforms	595	870	853	467
Communication/Direct TV	1,750	1,750	1,536	946
Mileage	2,000	2,000	1,873	2,034

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency Call	\$ 3,900	\$ 2,875	\$ 2,402	\$ 2,341
Utilities	8,300	10,050	9,960	9,973
Equipment Maintenance	7,300	13,790	13,280	5,970
Public Awareness Campaign	515	340	113	357
HMEP LEPC Grant	15,000	15,000	-	9,311
New Equipment	3,500	3,500	1,993	198
Miscellaneous Equipment	3,500	5,700	5,665	2,935
Total Emergency Services	<u>144,610</u>	<u>154,300</u>	<u>138,907</u>	<u>131,163</u>
Judicial - Court Security:				
Salaries	500,294	500,294	485,438	466,097
Contractual Services	56,550	56,550	40,853	54,524
New Equipment	5,225	5,225	4,177	-
Total Court Security	<u>562,069</u>	<u>562,069</u>	<u>530,468</u>	<u>520,621</u>
Judicial - Court Services Probation				
Upgrade:				
Office Supplies	2,500	4,000	3,416	2,750
Books and Records	1,000	1,000	280	30
Gas/Oil	14,180	14,180	6,478	6,624
Dues and Subscriptions	1,000	1,000	352	409
Contractual Services	86,500	79,000	12,008	9,722
Work Release/Electronic Monitoring	48,000	48,000	29,550	35,208
Medical Services	50,525	50,525	49,379	65,246
T/PCC	12,113	12,113	9,088	12,184
Meals/Miles	1,000	1,000	123	52
Vehicle Maintenance	11,000	14,000	6,650	9,184
Equipment Maintenance	2,030	2,030	220	446
Training	15,834	15,834	12,878	17,782
Center for Prevention and Abuse	27,000	27,000	27,000	25,820
Computer Equipment	29,120	29,120	16,886	29,015
Officer Safety Equipment	4,160	7,160	6,927	11,018
Miscellaneous Equipment	4,000	4,000	416	7,508
Total Court Services				
Probation Upgrade	309,962	309,962	181,651	232,998

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Court Services and Juvenile Detention:				
Director - Salary	\$ 99,997	\$ 99,997	\$ 101,867	\$ 99,823
Chief Probation Officers	337,105	337,105	342,057	330,648
Officers Merit	2,500	2,500	2,500	2,500
Probation Officers	950,474	942,174	883,390	863,669
Pretrial Officers	142,767	142,767	142,764	140,595
Stipends	14,500	22,800	18,650	12,900
On Call Wages	35,000	35,000	36,835	36,984
Clerk Hire	190,164	190,164	181,473	204,518
Overtime	2,704	2,704	1,685	2,786
Detention	175,000	175,000	111,109	232,134
Private Homes and Institutions	235,000	225,000	116,885	204,803
Total Court Services and Juvenile Detention	2,185,211	2,175,211	1,939,215	2,131,360
Judicial - Courts:				
Court Secretaries	45,585	45,585	45,584	43,831
Guardian Ad Litem	53,097	53,097	53,097	51,802
Part-Time Help	11,500	11,500	9,035	7,876
Office Supplies	1,950	1,950	794	1,835
Jurors' Food and Lodging	1,950	1,950	1,306	1,186
Judge's Salaries	4,100	4,100	3,919	3,907
Attorney's Fees	45,000	42,000	31,769	33,932
Court Reporting Fees	6,000	9,000	9,092	2,199
Specialty Court	29,000	21,000	14,071	429
Drug Court	40,000	40,000	9,658	24,922
Witness Fees	8,300	8,300	1,846	3,114
Testing Fees	30,000	30,000	15,740	15,286
Indigent Publications	500	500	-	-
Office Equipment Maintenance	1,000	1,000	791	528
Miscellaneous Equipment	2,000	10,000	9,643	1,105
Total Courts	279,982	279,982	206,345	191,952

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Coroner:				
Coroner - Salary	\$ 71,683	\$ 71,683	\$ 71,683	\$ 69,595
Clerk Hire	33,610	33,610	34,002	33,363
Deputy Coroner	52,047	48,547	48,353	47,608
Part-Time Clerical	1,700	700	347	994
Part-Time Deputy Coroner Expense	61,302	65,803	64,195	58,153
Clerical Overtime	300	300	137	71
Inquest Transcription	500	500	-	-
Jurors	50	50	-	-
Office Supplies	640	640	577	344
Investigation Supplies	700	700	600	845
Books and Records	50	50	-	-
Gasoline	3,500	3,500	821	964
Dues and Subscriptions	650	650	625	595
Pathologist and Laboratory	87,345	91,220	89,446	72,315
Morgue Use	16,000	12,125	10,200	8,485
Mileage	2,000	2,000	1,805	1,873
Body Removal	20,000	20,000	16,410	14,621
Indigent Burial	500	500	-	965
Vehicle Maintenance	900	900	477	170
Equipment Maintenance	250	250	-	-
Grant Equipment	5,500	5,500	-	-
Total County Coroner	<u>359,227</u>	<u>359,228</u>	<u>339,678</u>	<u>310,961</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Farm Operations:				
Field Repairs	\$ 3,090	\$ 3,090	\$ 3,728	\$ -
Fertilizer and Chemicals	15,900	15,900	18,964	17,014
Seed	8,000	8,000	6,824	7,289
Insurance	600	600	453	525
Total Farm Operations	<u>27,590</u>	<u>27,590</u>	<u>29,969</u>	<u>24,828</u>
General Governmental Services -				
General County:				
Systems Administrator	59,859	59,859	60,306	57,697
I.T. Manager	38,288	38,288	38,288	36,982
Human Resources Manager	92,808	92,808	53,726	88,812
Clerk Hire	74,076	74,076	74,072	-
Finance Director	63,048	63,048	63,049	24,300
Overtime	1,000	1,000	-	237
Employees' Group Insurance	2,931,093	2,931,093	2,874,225	2,919,596
Office Supplies	20,100	20,100	11,227	20,763
Service Recognition Awards	-	-	-	4,180
Computer Supplies	18,000	18,000	17,110	16,547
Copy Machine Supplies	22,000	22,000	12,404	15,168
Computer Contract	190,611	190,611	170,698	165,598
Computer Maintenance	3,100	3,100	1,044	2,626
Systems Consultant	44,000	44,000	22,926	14,049
Administrative Adjudication Services	6,800	10,800	10,304	7,394
Tax Notice Handling	4,000	4,000	4,040	3,795
IRS Audit Adj/Affordable Care	27,000	20,500	15,705	37,142
Postage	160,000	160,000	146,535	129,597
Copy Machine Maintenance	83,000	83,000	28,513	3,027
Education and Training	126,511	149,511	95,908	63,741
Computer Training	-	-	-	6,612
Pekin Landfill	40,000	40,000	(698)	51,289
Multi County ROE	134,064	134,064	134,064	134,064
Youth Services Board	13,500	13,500	13,500	15,000
Tri-County Regional Planning Commission	14,050	14,050	14,050	16,000
Tazewell County Soil and Water Conservation	7,500	7,500	7,500	7,500
Economic Development Council	90,000	92,500	92,500	100,000
Center for Prevention of Abuse	31,000	31,000	31,000	30,000

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017		Actual	2016 Actual
	Original Budget	Amended Budget		
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
General County (Continued):				
Bridge Lighting Pledge	\$ 250	\$ 250	\$ -	\$ -
Heartland Community Health Clinic	5,000	5,000	5,000	5,000
Heartland Water Resources	-	-	-	4,000
Technology Upgrades	144,500	144,500	116,218	73,791
Software/Licenses	110,000	110,000	103,068	74,113
Hazmat Equipment	2,500	2,500	2,500	7,000
Adjustments	350,000	206,123	-	8,253
Contingent and Miscellaneous	1,343,726	1,334,036	-	-
Total General County	<u>6,251,384</u>	<u>6,120,817</u>	<u>4,218,782</u>	<u>4,143,873</u>
Debt Service:				
Principal	-	-	30,065	50,332
Interest	-	-	301	1,724
Total Debt Service	<u>-</u>	<u>-</u>	<u>30,366</u>	<u>52,056</u>
 Total Expenditures	 <u>28,528,206</u>	 <u>28,528,206</u>	 <u>25,099,810</u>	 <u>25,049,740</u>
 Deficiency of Revenues Over Expenditures	 (3,321,040)	 (3,321,040)	 (149,986)	 (253,098)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>24,480</u>	<u>5,439</u>
 Net Change in Fund Balance	 <u><u>\$ (3,321,040)</u></u>	 <u><u>\$ (3,321,040)</u></u>	 (125,506)	 (247,659)
<b>FUND BALANCE</b>				
Beginning of Year			<u>18,469,767</u>	<u>18,717,426</u>
End of Year			<u><u>\$ 18,344,261</u></u>	<u><u>\$ 18,469,767</u></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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 976,000	\$ 976,000	\$ 1,052,847	\$ 1,055,462
Interest	3,800	3,800	8,858	4,513
Miscellaneous Income	40,043	40,043	-	-
Total Revenues	<u>1,019,843</u>	<u>1,019,843</u>	<u>1,061,705</u>	<u>1,059,975</u>
<b>EXPENDITURES</b>				
Highways:				
Contract Construction	<u>1,020,000</u>	<u>1,020,000</u>	<u>1,026,389</u>	<u>1,057,560</u>
Excess (Deficiency) of Revenues Over Expenditures	(157)	(157)	35,316	2,415
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(70,000)</u>	<u>(70,000)</u>	<u>(8,863)</u>	<u>(69,877)</u>
Net Change in Fund Balance	<u>\$ (70,157)</u>	<u>\$ (70,157)</u>	26,453	(67,462)
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,050,065</u>	<u>1,117,527</u>
End of Year			<u>\$ 1,076,518</u>	<u>\$ 1,050,065</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 1,679,750	\$ 1,679,750	\$ 1,669,016	\$ 1,734,633
Taxes - Public Safety Sales Tax	1,263,755	1,263,755	1,224,957	1,295,781
Intergovernmental Revenue - Replacement Taxes	144,000	144,000	151,010	142,995
Total Revenues	<u>3,087,505</u>	<u>3,087,505</u>	3,044,983	3,173,409
<b>EXPENDITURES</b>				
Retirement - Illinois Municipal Retirement Fund	<u>2,896,950</u>	<u>2,896,950</u>	<u>2,727,633</u>	<u>3,068,881</u>
Net Change in Fund Balance	<u>\$ 190,555</u>	<u>\$ 190,555</u>	317,350	104,528
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,687,641</u>	<u>1,583,113</u>
End of Year			<u>\$ 2,004,991</u>	<u>\$ 1,687,641</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 1,805,000	\$ 1,805,000	\$ 1,793,509	\$ 1,711,695
Intergovernmental Revenue - Replacement Taxes	155,500	155,500	197,612	187,125
Charges for Services - Highway Maintenance				
Fees and Construction Reimbursement	111,000	111,000	185,522	120,363
Interest	5,300	5,300	14,942	6,530
Miscellaneous	15,000	15,000	24,600	12,446
Total Revenues	<u>2,091,800</u>	<u>2,091,800</u>	<u>2,216,185</u>	<u>2,038,159</u>
<b>EXPENDITURES</b>				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	106,661	106,661	108,630	105,064
Engineers	278,464	278,464	282,660	262,826
Maintenance Foreman	72,905	72,905	75,209	69,434
Maintenance Personnel	622,036	622,036	608,205	591,952
Clerk Hire	43,593	43,593	43,593	42,161
Surveyor Stipend	5,463	5,463	5,463	5,463
Temporary Personnel	21,218	21,218	13,230	12,658
Overtime Premium	98,674	98,674	46,783	47,484
Medical Insurance	242,034	242,034	236,989	226,217
Vacation Buyback	6,983	6,983	-	-
Office Supplies	5,460	5,460	3,757	3,750
Clothing Allowance	9,600	10,021	10,021	8,380
Engineering Supplies	9,750	9,750	7,598	6,713
Field Engineer Expense	9,750	9,750	2,179	3,504
Dues and Subscriptions	2,438	2,438	2,266	2,320
Gasoline	115,000	115,000	67,992	36,804
Mileage	840	840	658	-
Engineering Consultant	75,000	75,000	-	18,218
Publication of Legal Notices	2,000	2,000	1,063	1,575
Maintenance of Roads - Materials	64,400	64,400	32,857	42,007
Highway Maintenance	6,700	6,700	6,635	7,004
Conference and Seminars	3,500	3,500	2,217	1,345
Tech Equipment	50,000	49,579	24,464	-
Training	2,500	2,500	563	665
Maintenance of Buildings	70,000	70,000	58,988	57,733
Maintenance of Machinery and Equipment	90,300	90,300	75,462	105,714
New Equipment	285,000	285,000	557,959	272,320
DCEO Grant	-	-	-	33
Road Improvement	118,200	118,200	34,761	135,483
Contingency	122,223	122,223	-	-
Total Highways	<u>2,540,692</u>	<u>2,540,692</u>	<u>2,310,202</u>	<u>2,066,827</u>
Debt Service:				
Principal	21,100	21,100	18,048	20,115
Interest	4,900	4,900	5,758	4,655
Total Debt Service	<u>26,000</u>	<u>26,000</u>	<u>23,806</u>	<u>24,770</u>
Total Expenditures	<u>2,566,692</u>	<u>2,566,692</u>	<u>2,334,008</u>	<u>2,091,597</u>
Excess (Deficiency) of Revenues Over Expenditures	(474,892)	(474,892)	(117,823)	(53,438)
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Capital Lease Obligation	-	-	285,454	-
Transfers In	50,000	50,000	8,863	69,877
Total Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>294,317</u>	<u>69,877</u>
Net Change in Fund Balance	<u>\$ (424,892)</u>	<u>\$ (424,892)</u>	176,494	16,439
<b>FUND BALANCE</b>				
Beginning of Year, as Previously Reported			1,996,208	1,979,769
Prior Period Adjustment			63,301	-
Beginning of Year, as Restated			<u>2,059,509</u>	<u>1,979,769</u>
End of Year			<u>\$ 2,236,003</u>	<u>\$ 1,996,208</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 2,367,528	\$ 2,367,528	\$ 1,955,547	\$ 2,419,469
Charges for Services:				
Reimbursement for Services and Materials	68,000	68,000	63,786	88,620
Interest	24,000	24,000	18,200	38,728
Total Revenues	<u>2,459,528</u>	<u>2,459,528</u>	<u>2,037,533</u>	<u>2,546,817</u>
<b>EXPENDITURES</b>				
Highways:				
Superintendent's Salary	137,002	137,002	137,073	132,215
Illinois Municipal Retirement	15,796	15,796	16,268	18,187
Social Security	10,481	10,481	9,767	9,304
Medical Insurance	9,616	9,616	9,611	9,625
Engineering	29,049	29,049	27,948	28,166
Mileage	1,500	1,500	1,115	1,770
Maintenance	2,320,000	2,320,000	2,089,678	2,479,791
Building Improvement	695,000	695,000	646,408	58,544
Total Expenditures	<u>3,218,444</u>	<u>3,218,444</u>	<u>2,937,868</u>	<u>2,737,602</u>
Net Change in Fund Balance	<u>\$ (758,916)</u>	<u>\$ (758,916)</u>	(900,335)	(190,785)
<b>FUND BALANCE</b>				
Beginning of Year			<u>4,900,503</u>	<u>5,091,288</u>
End of Year			<u>\$ 4,000,168</u>	<u>\$ 4,900,503</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 770,000	\$ 770,000	\$ 765,113	\$ 773,269
Intergovernmental Revenue - Personal Property Replacement Tax	70,000	70,000	88,089	83,414
Charges for Services - Fees Earned from Other Governmental Units	40,957	40,957	474,391	29,432
Interest	8,400	8,400	10,625	11,086
Total Revenues	<u>889,357</u>	<u>889,357</u>	1,338,218	897,201
<b>EXPENDITURES</b>				
Highways:				
Engineering	35,350	545,377	466,105	107,059
Bridge Construction	1,619,000	1,108,973	1,038,432	442,086
Total Expenditures	<u>1,654,350</u>	<u>1,654,350</u>	<u>1,504,537</u>	<u>549,145</u>
Net Change in Fund Balance	<u>\$ (764,993)</u>	<u>\$ (764,993)</u>	(166,319)	348,056
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,252,203</u>	<u>2,904,147</u>
End of Year			<u>\$ 3,085,884</u>	<u>\$ 3,252,203</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 640,000	\$ 640,000	\$ 635,949	\$ 642,783
Intergovernmental Revenue:				
Replacement Tax	13,000	13,000	17,008	16,107
Reimbursements	-	-	105,655	257,173
Interest	2,400	2,400	14,918	3,392
Total Revenues	<u>655,400</u>	<u>655,400</u>	<u>773,530</u>	<u>919,455</u>
<b>EXPENDITURES</b>				
Highways:				
Contract Construction and Road Improvements	755,600	755,600	519,852	382,792
Wagonseller Road Grant	-	-	-	(283,475)
Total Expenditures	<u>755,600</u>	<u>755,600</u>	<u>519,852</u>	<u>99,317</u>
Net Change in Fund Balance	<u>\$ (100,200)</u>	<u>\$ (100,200)</u>	253,678	820,138
<b>FUND BALANCE</b>				
Beginning of Year, as Previously Reported			1,690,211	870,073
Prior Period Adjustment			439,007	-
Beginning of Year, as Restated			<u>2,129,218</u>	<u>870,073</u>
End of Year			<u>\$ 2,382,896</u>	<u>\$ 1,690,211</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017		Actual	2016 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Charges for Services - Maintenance and Construction	\$ -	\$ -	\$ 98,209	\$ -
Interest	32	32	71	44
Total Revenues	<u>32</u>	<u>32</u>	<u>98,280</u>	<u>44</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 32</u>	<u>\$ 32</u>	98,280	44
<b>FUND BALANCE</b>				
Beginning of Year			<u>121,319</u>	<u>121,275</u>
End of Year			<u>\$ 219,599</u>	<u>\$ 121,319</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 890,950	\$ 890,950	\$ 885,443	\$ 868,588
Intergovernmental Revenues:				
Replacement Taxes	187,230	187,230	185,720	175,863
Grants:				
Bioterrorism Preparedness	171,631	171,631	150,469	178,149
Vaccine Allowance and Grant	56,000	56,000	78,285	360,599
IDPA Medicaid	30,065	30,065	159,127	109,162
Illinois Breast/Cervical Center	109,318	109,318	103,586	80,506
IDPA Medi-Check	154,935	154,935	78,062	19,511
IDPH Local Health Protection	217,066	217,066	219,073	218,479
Tobacco Grant	45,873	45,873	35,824	36,229
Dental Health (Doral Dental)	440,000	440,000	393,392	436,284
Family Case Management	326,107	326,107	258,887	241,071
Women, Infants, and Children	1,212,889	1,212,889	892,583	1,023,600
Teen Reach	1,000	1,000	138,479	3,721
Illinois Environmental Protection				
Agency - Solid Waste				
Enforcement Grant	64,017	64,017	46,981	56,936
Medicare	2,000	2,000	3,311	(1,321)
Drug Free Communities	129,500	129,500	122,189	120,314
Better Birth Outcomes	270,000	270,000	239,829	227,430
Other	1,147,600	1,147,600	835,687	1,016,738
Total Grants	4,378,001	4,378,001	3,755,764	4,127,408
Charges for Services:				
Fees:				
Dental Clinic Patient	25,000	25,000	20,227	24,200
Immunizations and Other	150,055	150,055	145,157	239,689
Environmental Health	305,000	305,000	293,239	311,142
Teen Reach	85,000	85,000	89,307	84,747
Total Fees	565,055	565,055	547,930	659,778
Interest	6,000	6,000	20,138	11,209
Susan G. Komen Grant	50,000	50,000	51,190	45,219
Miscellaneous	134,212	134,212	161,547	221,436
Total Revenues	6,211,448	6,211,448	5,607,732	6,109,501

**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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES</b>				
Health and Welfare:				
County Health:				
Department Head	\$ 100,805	\$ 100,805	\$ 98,987	\$ 95,427
Administrative Staff	355,939	355,939	330,759	234,387
Health Education Staff	60,400	60,400	62,907	74,587
Nursing Staff	236,090	236,090	280,523	260,658
Environmental Health Staff	368,949	368,949	346,535	350,990
Screening Technician	2,000	2,000	2,390	995
Maintenance Salaries	36,641	36,641	36,478	48,242
On-Call Help	20,250	20,250	20,438	20,743
Part-Time Help	8,000	8,000	7,239	-
Overtime	4,000	4,000	366	265
Medical Insurance	192,576	192,576	252,533	189,718
Office Supplies	7,500	7,500	7,081	7,372
Educational Materials	14,000	14,000	24,764	19,764
Vaccine	56,000	56,000	148,837	341,200
Medical Supplies - Field Staff	140,000	140,000	142,081	183,609
Technical Supplies	7,000	7,000	6,285	8,288
Contractual Services	180,000	180,000	154,044	139,608
Medical Service	7,500	7,500	2,597	2,384
Postage	6,000	6,000	4,476	4,925
Mileage	24,000	24,000	17,131	16,229
Utilities	28,000	28,000	26,489	24,442
Vehicle Maintenance	2,500	2,500	212	770
Building Maintenance	17,500	17,500	15,403	17,775
Conferences and Seminars	1,250	1,250	1,870	1,306
Education and Training	4,300	4,300	5,912	2,602
Vaccine Immunizations - Noncash	109,000	109,000	78,285	106,813
Building, Equipment, and Furniture	48,000	48,000	49,725	46,459
Contingency	101,910	101,910	-	-
Total County Health	2,140,110	2,140,110	2,124,347	2,199,536



**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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Women, Infants, and Children:				
Salaries	\$ 261,780	\$ 261,780	\$ 244,800	\$ 293,332
Medical Insurance	58,472	58,472	59,229	61,244
Office Supplies	783	783	881	1,752
Contractual Services	2,436	2,436	2,640	3,324
Postage	1,560	1,560	369	361
WIC - Food Instruments - Noncash	831,144	831,144	595,811	687,837
Mileage	5,216	5,216	1,550	1,902
Education and Training	4,500	4,500	4,625	3,274
Total Women, Infants, and Children	<u>1,165,891</u>	<u>1,165,891</u>	<u>909,905</u>	<u>1,053,026</u>
Teen Reach:				
Salaries	655,911	655,911	620,759	629,232
Medical Insurance	49,159	49,159	41,166	46,629
Supplies	24,000	24,000	33,492	27,483
Contractual Services	96,000	96,000	103,721	94,135
Postage	475	475	256	352
Mileage	12,000	12,000	8,459	9,896
Education and Training	2,500	2,500	1,502	1,981
Equipment	1,500	1,500	-	-
Total Teen Reach	<u>841,545</u>	<u>841,545</u>	<u>809,355</u>	<u>809,708</u>
Case Management:				
Salaries	527,699	527,699	537,757	554,065
Medical Insurance	106,923	106,923	82,387	86,449
Supplies	5,232	5,232	3,950	458
Contractual Services	26,532	26,532	20,452	13,577
Postage	2,040	2,040	1,194	1,309
Travel	16,295	16,295	11,347	9,580
Education and Training	-	-	260	187
Total Case Management	<u>684,721</u>	<u>684,721</u>	<u>657,347</u>	<u>665,625</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Dental Health Services:				
Salaries	\$ 383,066	\$ 383,066	\$ 396,735	\$ 428,145
Medical Insurance	80,352	80,352	95,055	71,993
Dental Health Supplies	54,500	54,500	42,564	34,667
Contractual	21,000	21,000	31,762	26,742
Postage	225	225	209	124
Mileage	1,200	1,200	291	1,033
DHC Rent and Utilities	59,000	59,000	62,643	58,226
Education and Training	2,500	2,500	250	39
Equipment	7,000	7,000	5,113	6,156
Total Dental Health Services	<u>608,843</u>	<u>608,843</u>	<u>634,622</u>	<u>627,125</u>
Special Grants:				
Salaries	485,585	485,585	485,352	471,842
Medical Insurance	78,495	78,495	80,804	74,255
Supplies	6,469	6,469	34,803	15,036
Contractual Services	32,384	32,384	57,644	43,143
Patient Care	90,994	90,994	51,801	56,225
Postage	1,918	1,918	1,531	1,587
Mileage	6,566	6,566	5,101	4,012
Education and Training	8,389	8,389	8,558	5,694
Equipment	2,020	2,020	9,266	30,000
Total Special Grants	<u>712,820</u>	<u>712,820</u>	<u>734,860</u>	<u>701,794</u>
Debt Service:				
Principal	37,000	37,000	26,346	25,796
Interest	-	-	2,091	3,536
Total Debt Service	<u>37,000</u>	<u>37,000</u>	<u>28,437</u>	<u>29,332</u>
 Total Expenditures	 <u>6,190,930</u>	 <u>6,190,930</u>	 <u>5,898,873</u>	 <u>6,086,146</u>
 Net Change in Fund Balance	 <u>\$ 20,518</u>	 <u>\$ 20,518</u>	 (291,141)	 23,355
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,561,605</u>	<u>3,538,250</u>
End of Year			<u>\$ 3,270,464</u>	<u>\$ 3,561,605</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017		2016 Actual
	Original Budget	Amended Budget	
<b>REVENUES</b>			
Taxes - Property Taxes	\$ 1,092,689	\$ 1,092,689	\$ 929,504
Taxes - Public Safety Sales Tax	518,367	518,367	542,677
Total Revenues	<u>1,611,056</u>	<u>1,611,056</u>	<u>1,472,181</u>
<b>EXPENDITURES</b>			
Retirement:			
Social Security	<u>1,717,932</u>	<u>1,717,932</u>	<u>1,492,245</u>
Net Change in Fund Balance	<u>\$ (106,876)</u>	<u>\$ (106,876)</u>	148,285 (20,064)
<b>FUND BALANCE</b>			
Beginning of Year			<u>1,046,467</u> <u>1,066,531</u>
End of Year			<u>\$ 1,194,752</u> <u>\$ 1,046,467</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Registration Fees, Kennel Services, City Contracts	\$ 455,769	\$ 455,769	\$ 472,113	\$ 477,256
Fines and Forfeitures	17,500	17,500	16,510	16,199
Interest	300	300	2,208	401
Donations	2,000	2,000	3,495	3,767
Miscellaneous	1,500	1,500	2,144	1,417
Total Revenues	477,069	477,069	496,470	499,040
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head Salary	57,945	57,945	58,264	55,716
Kennel Manager	31,433	31,433	31,474	30,635
Animal Rabies Warden	62,866	62,866	62,875	61,267
Kennel Assistant	27,327	27,327	27,307	28,561
On-Call	9,600	9,600	9,452	9,548
Clerk Hire	62,281	62,281	61,523	61,062
Part-Time Help	5,500	6,500	6,096	5,162
Overtime	20,000	26,000	24,829	22,754
IMRF	31,529	31,529	33,240	37,056
Social Security	21,339	21,339	20,201	19,729
Medical Insurance	69,719	69,719	69,600	65,229
Office Supplies	675	675	667	770
Dues/Certifications	400	325	325	585
Feed	800	1,300	1,286	792
Drugs, Vaccines, and Medical Supplies	3,020	4,714	4,845	4,519
Cleaning, Maintenance, and Chemical Supplies	3,900	3,900	3,965	4,042
Gasoline	12,000	11,224	7,888	7,702
Uniforms	1,950	1,950	1,950	2,058
Veterinary Office Service	20,000	23,000	21,706	22,454
Telephone	3,000	3,000	2,881	2,497
Cellular Telephone	1,750	1,750	1,714	1,698

**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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Postage	\$ 17,900	\$ 17,900	\$ 13,653	\$ 17,954
Communication Center	5,300	5,376	5,376	5,220
Alarm Service	825	825	874	817
Mileage	700	900	759	739
Printing	300	-	-	455
Gas, Electricity, and Water	8,000	8,000	8,345	8,244
Garbage Collection	1,525	1,525	1,508	1,508
Maintenance	5,350	6,450	4,623	7,961
Animal Medical Care	2,000	87	87	1,209
Education and Training	750	149	149	306
Employee Rabies Immunization	850	850	-	3,373
Veterinary Association	5,000	6,500	9,725	4,760
Spay/Neuter Deposit Reimbursement	5,250	3,900	1,755	4,752
New Equipment	26,250	26,500	26,496	37,465
Technology Upgrades	1,900	1,650	1,652	4,777
Building Construction and Remodeling	-	3,645	3,645	590
Contingency	26,447	12,747	-	-
Total Expenditures	<u>555,381</u>	<u>555,381</u>	<u>530,735</u>	<u>543,966</u>
Net Change in Fund Balance	<u>\$ (78,312)</u>	<u>\$ (78,312)</u>	(34,265)	(44,926)
<b>FUND BALANCE</b>				
Beginning of Year			<u>688,919</u>	<u>733,845</u>
End of Year			<u>\$ 654,654</u>	<u>\$ 688,919</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 1,060,000	\$ 1,060,000	\$ 1,053,342	\$ 1,067,641
Interest	380	380	537	175
Total Revenues	<u>1,060,380</u>	<u>1,060,380</u>	<u>1,053,879</u>	<u>1,067,816</u>
<b>EXPENDITURES</b>				
Administrative Costs:				
Workmen's Compensation	440,500	440,500	880,706	412,212
Unemployment Insurance	50,000	50,000	17,990	50,086
Outside Defense	115,000	115,000	165,732	225,334
Risk Management	3,000	3,000	52	329
Stop Loss Reinsurance:				
Property	68,500	68,500	64,056	66,933
General Liability	197,000	197,000	199,243	192,345
Bonds	11,000	11,000	430	4,850
Broker/TPA Fees	30,000	30,000	27,444	30,000
Physical Damage/Loss Replacement	50,000	50,000	25,893	36,685
Contingency	54,550	54,550	-	-
Automobile	26,000	26,000	23,942	25,373
Liability Claims	100,000	100,000	-	-
Total Expenditures	<u>1,145,550</u>	<u>1,145,550</u>	<u>1,405,488</u>	<u>1,044,147</u>
Net Change in Fund Balance	<u>\$ (85,170)</u>	<u>\$ (85,170)</u>	(351,609)	23,669
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,002,500</u>	<u>978,831</u>
End of Year			<u>\$ 650,891</u>	<u>\$ 1,002,500</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 554,500	\$ 554,500	\$ 550,968	\$ 557,402
<b>EXPENDITURES</b>				
Health and Welfare:				
Special Recreation	9,500	9,500	9,500	10,882
Central Illinois Riding Therapy	23,100	23,100	23,100	27,850
Fondulac Park	9,500	9,500	9,500	10,882
Tazewell County Resource Center	500,000	500,000	500,000	535,050
Total Expenditures	<u>542,100</u>	<u>542,100</u>	<u>542,100</u>	<u>584,664</u>
Net Change in Fund Balance	<u>\$ 12,400</u>	<u>\$ 12,400</u>	8,868	(27,262)
<b>FUND BALANCE</b>				
Beginning of Year			<u>10,061</u>	<u>37,323</u>
End of Year			<u>\$ 18,929</u>	<u>\$ 10,061</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Taxes - Property Taxes	\$ 205,000	\$ 205,000	\$ 203,754	\$ 205,928
Miscellaneous Income	-	-	2,495	126
Total Revenues	<u>205,000</u>	<u>205,000</u>	<u>206,249</u>	<u>206,054</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head	50,820	50,820	51,753	49,766
Clerk Hire	31,941	31,941	32,527	30,826
Medical Insurance	26,738	26,738	26,697	27,801
Office Supplies	600	450	90	574
Food	7,290	7,290	7,361	7,339
Dues and Subscriptions	225	225	90	225
Telephone	1,350	1,350	1,145	1,284
Postage	500	500	511	338
Mileage	3,800	3,800	3,465	3,676
Indigent Burial	3,000	3,000	1,895	3,000
Emergency Assistance	95,000	95,000	68,671	82,877
New Equipment	-	150	130	153
Contingency	2,000	2,000	-	-
Total Expenditures	<u>223,264</u>	<u>223,264</u>	<u>194,335</u>	<u>207,859</u>
Net Change in Fund Balance	<u>\$ (18,264)</u>	<u>\$ (18,264)</u>	11,914	(1,805)
<b>FUND BALANCE</b>				
Beginning of Year			<u>170,466</u>	<u>172,271</u>
End of Year			<u>\$ 182,380</u>	<u>\$ 170,466</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Law Library Fees	\$ 57,500	\$ 57,500	\$ 52,361	\$ 51,408
<b>EXPENDITURES</b>				
Judicial:				
Part-Time Personnel	11,500	11,500	9,035	7,877
Books and Records	65,000	65,000	56,478	54,486
Total Expenditures	<u>76,500</u>	<u>76,500</u>	<u>65,513</u>	<u>62,363</u>
Net Change in Fund Balance	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	(13,152)	(10,955)
<b>FUND BALANCE</b>				
Beginning of Year			<u>85,242</u>	<u>96,197</u>
End of Year			<u>\$ 72,090</u>	<u>\$ 85,242</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Automation				
Revenue	\$ 535,000	\$ 535,000	\$ 517,437	\$ 521,191
Interest	2,300	2,300	8,061	2,909
Total Revenues	<u>537,300</u>	<u>537,300</u>	<u>525,498</u>	<u>524,100</u>
<b>EXPENDITURES</b>				
Judicial:				
Clerk Hire	24,371	24,371	-	18,591
Clerk Hire - Exempt	97,918	97,918	100,932	96,172
Part-Time	-	-	4,293	-
IMRF	14,100	14,100	12,038	-
Social Security	9,355	9,355	7,503	-
Supplies	14,300	14,300	1,645	4,812
Contractual	345,000	345,000	343,369	30,765
Mileage	250	309	107	684
Education and Training	5,810	7,190	7,630	1,772
Equipment	25,690	24,251	8,230	28,172
Total Expenditures	<u>536,794</u>	<u>536,794</u>	<u>485,747</u>	<u>180,968</u>
Net Change in Fund Balance	<u>\$ 506</u>	<u>\$ 506</u>	39,751	343,132
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,077,205</u>	<u>734,073</u>
End of Year			<u>\$ 1,116,956</u>	<u>\$ 1,077,205</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Loan Repayment	\$ 66,059	\$ 66,059	\$ 25,015	\$ 61,853
Interest	1,800	1,800	13,427	10,444
Total Revenues	<u>67,859</u>	<u>67,859</u>	<u>38,442</u>	<u>72,297</u>
<b>EXPENDITURES</b>				
Community Development:				
Bad Debt	-	-	(4,000)	(10,000)
Loan Disbursements	50,000	50,000	180,000	-
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>176,000</u>	<u>(10,000)</u>
Net Change in Fund Balance	<u>\$ 17,859</u>	<u>\$ 17,859</u>	(137,558)	82,297
<b>FUND BALANCE</b>				
Beginning of Year			<u>787,002</u>	<u>704,705</u>
End of Year			<u>\$ 649,444</u>	<u>\$ 787,002</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Revenue	\$ 99,500	\$ 99,500	\$ 100,054	\$ 100,976
GIS Revenue	20,000	20,000	19,574	20,670
Interest	500	500	2,373	764
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>122,001</u>	<u>122,410</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Part-Time Help	10,300	10,300	9,553	10,000
Illinois Municipal Retirement	1,500	1,500	103	907
Social Security	903	903	738	769
Office Supplies	1,000	1,000	157	-
Contractual Services	1,000	1,000	1,000	-
Computer User Fee	35,000	35,000	21,412	22,777
Photography and Microfilm	20,000	20,000	20,000	3,678
Equipment	5,000	5,000	2,745	1,489
Total Expenditures	<u>74,703</u>	<u>74,703</u>	<u>55,708</u>	<u>39,620</u>
Net Change in Fund Balance	<u>\$ 45,297</u>	<u>\$ 45,297</u>	66,293	82,790
<b>FUND BALANCE</b>				
Beginning of Year			<u>281,784</u>	<u>198,994</u>
End of Year			<u>\$ 348,077</u>	<u>\$ 281,784</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue - Grant	\$ 19,500	\$ 19,500	\$ 17,339	\$ 18,524
Charges for Services - Child Support Fees	73,000	73,000	72,054	32,383
Interest	200	200	410	277
Total Revenues	<u>92,700</u>	<u>92,700</u>	<u>89,803</u>	<u>51,184</u>
<b>EXPENDITURES</b>				
Judicial:				
Supervisor	-	-	43,159	-
Clerk Hire	72,094	72,094	24,933	64,474
Part-Time Help	12,700	12,700	14,987	16,104
Overtime	-	-	126	-
Illinois Municipal Retirement	9,777	9,777	8,265	11,083
Social Security	6,487	6,487	6,199	5,415
Medical Insurance	10,173	10,173	10,918	9,338
Contractual	2,304	2,304	629	1,804
Total Expenditures	<u>113,535</u>	<u>113,535</u>	<u>109,216</u>	<u>108,218</u>
Net Change in Fund Balance	<u>\$ (20,835)</u>	<u>\$ (20,835)</u>	(19,413)	(57,034)
<b>FUND BALANCE</b>				
Beginning of Year			<u>130,070</u>	<u>187,104</u>
End of Year			<u>\$ 110,657</u>	<u>\$ 130,070</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Automation				
Revenue	\$ 15,000	\$ 15,000	\$ 12,830	\$ 12,460
Interest	220	220	469	249
Total Revenues	<u>15,220</u>	<u>15,220</u>	<u>13,299</u>	<u>12,709</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Part Time	9,500	10,615	10,614	11,223
Office Supplies	8,867	7,752	5,772	4,970
Equipment	-	-	-	6,477
Total Expenditures	<u>18,367</u>	<u>18,367</u>	<u>16,386</u>	<u>22,670</u>
Net Change in Fund Balance	<u>\$ (3,147)</u>	<u>\$ (3,147)</u>	(3,087)	(9,961)
<b>FUND BALANCE</b>				
Beginning of Year			<u>73,465</u>	<u>83,426</u>
End of Year			<u>\$ 70,378</u>	<u>\$ 73,465</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Tipping Fees and Landfill Siting	\$ 365,000	\$ 365,000	\$ 415,425	\$ 390,123
Interest	5,000	5,000	11,049	5,189
Total Revenues	<u>370,000</u>	<u>370,000</u>	<u>426,474</u>	<u>395,312</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	88,226	88,226	89,522	85,733
Health Insurance	7,500	7,500	14,794	8,825
Office Supplies	500	500	-	-
Educational Materials	1,500	1,500	9	447
Contractual Services	260,000	260,000	198,788	196,624
Recycling	3,600	3,600	-	450
Postage	350	350	118	128
Mileage	2,700	2,700	279	300
Education and Training	2,500	2,500	-	-
Equipment	500	500	-	-
Total Expenditures	<u>367,376</u>	<u>367,376</u>	<u>303,510</u>	<u>292,507</u>
Excess of Revenues Over Expenditures	2,624	2,624	122,964	102,805
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	(11,049)	(5,189)
Net Change in Fund Balance	<u>\$ 2,624</u>	<u>\$ 2,624</u>	111,915	97,616
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,419,799</u>	<u>1,322,183</u>
End of Year			<u>\$ 1,531,714</u>	<u>\$ 1,419,799</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017		Actual	2016 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Intergovernmental Revenue -				
Governmental Grants	\$ 1,017,761	\$ 1,017,761	\$ 633,408	\$ 584,082
Interest	-	-	8	8
Total Revenues	<u>1,017,761</u>	<u>1,017,761</u>	<u>633,416</u>	<u>584,090</u>
<b>EXPENDITURES</b>				
Health and Welfare - Contractual Services	<u>1,017,761</u>	<u>1,017,761</u>	<u>633,408</u>	<u>584,082</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8	8
<b>FUND BALANCE</b>				
Beginning of Year			<u>23</u>	<u>15</u>
End of Year			<u>\$ 31</u>	<u>\$ 23</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Document				
Storage Fees	\$ 524,200	\$ 524,200	\$ 516,719	\$ 516,162
Interest	2,100	2,100	8,181	2,969
Total Revenues	<u>526,300</u>	<u>526,300</u>	<u>524,900</u>	<u>519,131</u>
<b>EXPENDITURES</b>				
Judicial:				
Exempt Personnel	57,059	57,059	100,889	55,204
Clerk Hire	103,879	103,879	36,387	64,452
Part-Time Help	5,150	5,150	6,503	3,790
Overtime	-	-	233	-
Illinois Municipal Retirement	18,556	18,556	16,276	-
Social Security	12,706	12,706	10,682	-
Supplies	15,000	22,952	25,298	19,318
Books and Records	-	665	665	-
Contractual Services	354,007	354,007	305,849	34,647
Mileage	300	481	481	379
Education and Training	6,000	5,812	5,729	1,392
Equipment	15,000	6,390	4,232	3,731
Total Expenditures	<u>587,657</u>	<u>587,657</u>	<u>513,224</u>	<u>182,913</u>
Net Change in Fund Balance	<u>\$ (61,357)</u>	<u>\$ (61,357)</u>	11,676	336,218
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,066,978</u>	<u>730,760</u>
End of Year			<u>\$ 1,078,654</u>	<u>\$ 1,066,978</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Police Vehicle Revenue	\$ 28,000	\$ 28,000	\$ 21,479	\$ 30,942
Interest	140	140	434	148
Total Revenues	<u>28,140</u>	<u>28,140</u>	<u>21,913</u>	<u>31,090</u>
<b>EXPENDITURES</b>				
Vehicle Equipment	<u>50,000</u>	<u>50,000</u>	<u>17,067</u>	<u>19,428</u>
Net Change in Fund Balance	<u>\$ (21,860)</u>	<u>\$ (21,860)</u>	4,846	11,662
<b>FUND BALANCE</b>				
Beginning of Year			<u>56,646</u>	<u>44,984</u>
End of Year			<u>\$ 61,492</u>	<u>\$ 56,646</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue - Grant	\$ 185,794	\$ 185,794	\$ 152,359	\$ 176,134
Interest	350	350	705	495
Miscellaneous	63,000	63,000	41,747	33,703
Total Revenues	<u>249,144</u>	<u>249,144</u>	<u>194,811</u>	<u>210,332</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	127,550	127,550	115,367	118,297
Illinois Municipal Retirement	15,000	15,000	12,884	14,695
Social Security	9,758	9,758	8,658	8,664
Medical Insurance	19,233	19,233	14,444	21,107
Supplies	4,000	4,000	3,458	2,228
Food	800	800	959	956
Dues and Subscriptions	600	600	245	688
Contractual	30,000	30,000	33,729	34,908
Consulting Services	650	650	-	648
Postage	800	800	1,038	685
Local Transportation	5,000	5,000	4,454	3,485
Printing and Artwork	3,500	3,500	3,635	3,090
Utilities	9,000	9,000	9,270	8,907
Conferences	4,000	4,000	4,610	2,814
Rent	7,200	7,200	7,800	6,600
Equipment	4,000	4,000	3,061	2,215
Occupancy	6,000	6,000	4,834	5,180
Total Expenditures	<u>247,091</u>	<u>247,091</u>	<u>228,446</u>	<u>235,167</u>
Net Change in Fund Balance	<u>\$ 2,053</u>	<u>\$ 2,053</u>	(33,635)	(24,835)
<b>FUND BALANCE</b>				
Beginning of Year			<u>181,139</u>	<u>205,974</u>
End of Year			<u>\$ 147,504</u>	<u>\$ 181,139</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental Revenue - Grants	\$ 23,500	\$ 23,500	\$ 13,997	\$ 6,766
<b>EXPENDITURES</b>				
Personnel	20,000	20,000	9,306	6,846
New Equipment	-	-	767	-
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>10,073</u>	<u>6,846</u>
Net Change in Fund Deficit	<u>\$ 3,500</u>	<u>\$ 3,500</u>	3,924	(80)
<b>FUND DEFICIT</b>				
Beginning of Year			<u>(17,642)</u>	<u>(17,562)</u>
End of Year			<u>\$ (13,718)</u>	<u>\$ (17,642)</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - GIS Revenue	\$ 280,000	\$ 280,000	\$ 268,205	\$ 304,532
Interest	1,000	1,000	2,193	875
Total Revenues	<u>281,000</u>	<u>281,000</u>	<u>270,398</u>	<u>305,407</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Department Head	35,344	35,344	35,344	34,206
Deputy Assessor	40,429	40,429	40,443	39,012
GIS Coordinator	48,470	48,470	48,470	46,606
Clerk Hire	69,219	69,219	68,768	65,039
IMRF	22,306	22,306	22,933	25,134
Social Security	14,800	14,800	13,341	12,864
Office Supplies	200	200	-	-
Maps and Plats	4,500	4,500	1,466	2,099
Contractual Services	10,000	10,000	3,878	10,103
GIS Software/License	23,000	23,000	23,000	27,929
GIS Flyover/Data	-	-	-	(1,968)
GIS Technology	5,000	5,000	-	-
Mileage	200	200	78	-
Education/Training	2,500	2,500	2,047	2,327
New Equipment	1,000	1,000	-	-
GIS Computer Equipment	9,700	9,700	1,794	2,556
Total Expenditures	<u>286,668</u>	<u>286,668</u>	<u>261,562</u>	<u>265,907</u>
Net Change in Fund Balance	<u>\$ (5,668)</u>	<u>\$ (5,668)</u>	8,836	39,500
<b>FUND BALANCE</b>				
Beginning of Year			<u>303,521</u>	<u>264,021</u>
End of Year			<u>\$ 312,357</u>	<u>\$ 303,521</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services	\$ 21,100	\$ 21,100	\$ 22,126	\$ 18,982
Interest	100	100	272	127
Total Revenues	<u>21,200</u>	<u>21,200</u>	<u>22,398</u>	<u>19,109</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Clerk Hire	10,437	10,437	10,438	10,169
Office Supplies	3,000	3,000	1,837	1,993
Contractual Services	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>
Total Expenditures	<u>23,637</u>	<u>23,637</u>	<u>22,475</u>	<u>22,362</u>
Net Change in Fund Balance	<u>\$ (2,437)</u>	<u>\$ (2,437)</u>	(77)	(3,253)
<b>FUND BALANCE</b>				
Beginning of Year			<u>39,279</u>	<u>42,532</u>
End of Year			<u>\$ 39,202</u>	<u>\$ 39,279</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Fines and Forfeitures	\$ 9,200	\$ 9,200	\$ 4,140	\$ 8,318
Interest	760	760	2,297	1,006
Total Revenues	<u>9,960</u>	<u>9,960</u>	<u>6,437</u>	<u>9,324</u>
<b>EXPENDITURES</b>				
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>\$ (84,040)</u>	<u>\$ (84,040)</u>	6,437	9,324
<b>FUND BALANCE</b>				
Beginning of Year			<u>319,383</u>	<u>310,059</u>
End of Year			<u>\$ 325,820</u>	<u>\$ 319,383</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Operations				
Revenue	\$ 73,500	\$ 73,500	\$ 78,244	\$ 81,693
Interest	550	550	2,243	945
Total Revenues	<u>74,050</u>	<u>74,050</u>	<u>80,487</u>	<u>82,638</u>
<b>EXPENDITURES</b>				
Personnel	57,200	57,200	57,200	28,130
IMRF	6,595	6,595	6,793	-
Social Security	4,376	4,376	3,923	-
Contractual Services	-	-	6,500	1,575
Mileage	(18)	(347)	141	257
Education and Training	18	1,482	1,245	-
New Equipment	1,865	730	-	8,290
Total Expenditures	<u>70,036</u>	<u>70,036</u>	<u>75,802</u>	<u>38,252</u>
Net Change in Fund Balance	<u>\$ 4,014</u>	<u>\$ 4,014</u>	4,685	44,386
<b>FUND BALANCE</b>				
Beginning of Year			<u>309,239</u>	<u>264,853</u>
End of Year			<u>\$ 313,924</u>	<u>\$ 309,239</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Coroner's Fees	\$ 20,000	\$ 20,000	\$ 35,818	\$ 21,995
Interest	280	280	875	314
Total Revenues	<u>20,280</u>	<u>20,280</u>	<u>36,693</u>	<u>22,309</u>
<b>EXPENDITURES</b>				
Part Time	5,000	5,000	-	-
Office Supplies	3,000	3,000	-	489
Contractual Services	2,500	2,500	2,717	2,141
New Equipment	25,000	25,000	1,251	18,072
Total Expenditures	<u>35,500</u>	<u>35,500</u>	<u>3,968</u>	<u>20,702</u>
Net Change in Fund Balance	<u>\$ (15,220)</u>	<u>\$ (15,220)</u>	32,725	1,607
<b>FUND BALANCE</b>				
Beginning of Year			<u>102,425</u>	<u>100,818</u>
End of Year			<u>\$ 135,150</u>	<u>\$ 102,425</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Automation Fee	\$ 12,125	\$ 12,125	\$ 9,903	\$ 12,168
Interest	-	-	396	140
Total Revenues	<u>12,125</u>	<u>12,125</u>	<u>10,299</u>	<u>12,308</u>
<b>EXPENDITURES</b>				
Contractual Services	20,000	20,000	-	-
New Equipment	20,000	20,000	-	-
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (27,875)</u>	<u>\$ (27,875)</u>	10,299	12,308
<b>FUND BALANCE</b>				
Beginning of Year			<u>49,333</u>	<u>37,025</u>
End of Year			<u>\$ 59,632</u>	<u>\$ 49,333</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017		Actual	2016 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Charges for Services - Electronic Citation Fee	\$ 15,500	\$ 15,500	\$ 13,763	\$ 16,249
Interest	45	45	273	82
Total Revenues	<u>15,545</u>	<u>15,545</u>	<u>14,036</u>	<u>16,331</u>
<b>EXPENDITURES</b>				
Contractual Services	-	-	2,640	-
Net Change in Fund Balance	<u>\$ 15,545</u>	<u>\$ 15,545</u>	11,396	16,331
<b>FUND BALANCE</b>				
Beginning of Year			<u>32,310</u>	<u>15,979</u>
End of Year			<u>\$ 43,706</u>	<u>\$ 32,310</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, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services - Electronic Citation Fee	\$ 3,200	\$ 3,200	\$ 1,426	\$ 1,960
Interest	8	8	29	8
Total Revenues	<u>3,208</u>	<u>3,208</u>	<u>1,455</u>	<u>1,968</u>
<b>EXPENDITURES</b>				
New Equipment	<u>2,000</u>	<u>2,000</u>	<u>620</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,208</u>	<u>\$ 1,208</u>	835	1,968
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,601</u>	<u>1,633</u>
End of Year			<u>\$ 4,436</u>	<u>\$ 3,601</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
INDEMNITY FUND  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Fines and Forfeitures - Indemnity Fees	\$ 25,660	\$ 24,920
Interest	<u>2,070</u>	<u>2,016</u>
Total Revenues	<u>27,730</u>	<u>26,936</u>
 <b>EXPENDITURES</b>		
General Governmental Services:		
Contractual Service	<u>-</u>	<u>636</u>
 Excess of Revenues Over Expenditures	27,730	26,300
 <b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	-	1,387
Transfers Out	<u>(10,983)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(10,983)</u>	<u>1,387</u>
 Net Change in Fund Balance	16,747	27,687
 <b>FUND BALANCE</b>		
Beginning of Year	<u>792,233</u>	<u>764,546</u>
 End of Year	<u><u>\$ 808,980</u></u>	<u><u>\$ 792,233</u></u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
SHERIFF'S COMMISSARY FUND  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2016**

	2017	2016
<b>REVENUES</b>		
Charges for Services:		
Fees for Phone Use	\$ 25,155	\$ 57,685
Commissary Sales	39,975	49,396
Total Revenues	65,130	107,081
<b>EXPENDITURES</b>		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	70,792	112,395
Net Change in Fund Balance	(5,662)	(5,314)
<b>FUND BALANCE</b>		
Beginning of Year	35,217	40,531
End of Year	\$ 29,555	\$ 35,217

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND  
 HEALTH INSURANCE FUND  
 STATEMENT OF NET POSITION  
 YEAR ENDED NOVEMBER 30, 2017  
 WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2016**

<b>ASSETS</b>	Actual	
	2017	2016
<b>CURRENT ASSETS</b>		
Cash	\$ 6,546,281	\$ 6,511,355
Stop Loss Receivable	248,632	-
Due from Other Funds	60,807	234,230
Total Assets	\$ 6,855,720	\$ 6,745,585
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 3,535	\$ 3,535
Estimated Payable for Claims and Losses	231,448	411,295
Due to Others	19,129	19,129
Total Liabilities	254,112	433,959
<b>NET POSITION</b>	6,601,608	6,311,626
Total Liabilities and Net Position	\$ 6,855,720	\$ 6,745,585

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND  
 HEALTH INSURANCE FUND  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED NOVEMBER 30, 2017  
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2016**

	Actual	
	2017	2016
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 4,943,656	\$ 4,839,026
Refunds and Recoveries	325,261	19,747
Total Operating Revenues	5,268,917	4,858,773
<b>OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES</b>		
Medical Claims	4,506,285	3,327,737
Administrative Costs:		
Health and Dental Administration	79,190	77,184
EAP Program	7,200	9,701
Employee Life Insurance	26,516	26,751
Voluntary Life Insurance	19,170	19,700
Voluntary Accidental, Death, and Dismemberment Life Insurance	400	488
Total Administrative Costs	132,476	133,824
Stop-Loss Reinsurance:		
Employee	141,588	135,503
Dependent	218,470	201,315
Aggregate	24,469	12,864
Total Stop-Loss Reinsurance	384,527	349,682
Total Operating Expenses	5,023,288	3,811,243
<b>OPERATING INCOME</b>	245,629	1,047,530
<b>NONOPERATING REVENUES</b>		
Interest Income	44,353	20,459
Change in Net Position	289,982	1,067,989
<b>NET POSITION</b>		
Beginning of Year	6,311,626	5,243,637
End of Year	\$ 6,601,608	\$ 6,311,626



**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND  
 HEALTH INSURANCE FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED NOVEMBER 30, 2017  
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2016**

	Actual	
	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Assessments Made to Other Funds	\$ 3,909,094	\$ 3,649,387
Cash Received from Employees and Others	1,207,985	1,151,000
Cash Received from Refunds and Recoveries	76,629	19,747
Cash Paid for Claims	(4,686,132)	(3,438,131)
Cash Paid for Administrative Costs and Stop Loss Insurance	(517,003)	(483,506)
Net Cash Provided (Used) by Operating Activities	(9,427)	898,497
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received on Cash and Investments	44,353	20,459
 <b>NET INCREASE IN CASH</b>	34,926	918,956
 <b>CASH</b>		
Beginning of Year	6,511,355	5,592,399
End of Year	\$ 6,546,281	\$ 6,511,355
 <b>RECONCILIATION OF OPERATING INCOME TO NET    CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 245,629	\$ 1,047,530
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Change in Assets and Liabilities:		
Stop Loss Receivable	(248,632)	-
Due from Other Funds	173,423	(38,639)
Accounts Payable	-	(149,239)
Estimated Payable for Claims and Losses	(179,847)	38,845
Net Cash Provided (Used) by Operating Activities	\$ (9,427)	\$ 898,497

**TAZEWELL COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF ASSETS AND LIABILITIES  
YEAR ENDED NOVEMBER 30, 2017**

	Balance, November 30, 2016	Additions	Deductions	Balance, November 30, 2017
<b>PROPERTY TAX FUND</b>				
Assets:				
Cash and Investments	\$ 69,333	\$ 216,722,049	\$ 216,709,406	\$ 81,976
Liabilities:				
Amounts Due Taxing Bodies	\$ 69,333	\$ 216,722,049	\$ 216,709,406	\$ 81,976
<b>ESTATE TAX FUND</b>				
Assets:				
Cash and Investments	\$ 5,179	\$ 4	\$ -	\$ 5,183
Liabilities:				
Due to State of Illinois	\$ 5,179	\$ 4	\$ -	\$ 5,183
<b>UNCLAIMED FUND</b>				
Assets:				
Cash and Investments	\$ 238,206	\$ 1,132	\$ 136,155	\$ 103,183
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to Others	213,139	1,132	136,155	78,116
Total	\$ 238,206	\$ 1,132	\$ 136,155	\$ 103,183
<b>CIRCUIT CLERK/COUNTY CLERK ESCROW FUND</b>				
Assets:				
Cash and Investments	\$ 1,407,013	\$ 10,496,697	\$ 10,662,153	\$ 1,241,557
Liabilities:				
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	\$ 1,407,013	\$ 10,496,697	\$ 10,662,153	\$ 1,241,557

**TAZEWELL COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2017**

	Balance, November 30, 2016	Additions	Deductions	Balance, November 30, 2017
<b>INMATE BENEFIT FUND</b>				
Assets:				
Cash and Investments	\$ 11,837	\$ 372,130	\$ 375,389	\$ 8,578
Liabilities:				
Accounts Payable	\$ 11,837	\$ 372,130	\$ 375,389	\$ 8,578
<b>VETERANS' MEMORIAL FUND</b>				
Assets:				
Cash and Investments	\$ 6,455	\$ 46	\$ -	\$ 6,501
Liabilities:				
Due to Others	\$ 6,455	\$ 46	\$ -	\$ 6,501
<b>CONDEMNATION ESCROW FUND</b>				
Assets:				
Cash and Investments	\$ 109,215	\$ 783	\$ -	\$ 109,998
Liabilities:				
Amounts Held Pending Court Disposition	\$ 109,215	\$ 783	\$ -	\$ 109,998
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and Investments	\$ 1,847,238	\$ 227,592,841	\$ 227,883,103	\$ 1,556,976
Liabilities:				
Due to State of Illinois	\$ 30,246	\$ 4	\$ -	\$ 30,250
Due to Others	219,594	1,178	136,155	84,617
Amounts Due Taxing Bodies and Others	69,333	216,722,049	216,709,406	81,976
Amounts Held Pending Court Disposition	109,215	783	-	109,998
Amounts Held for Prisoners	11,837	372,130	375,389	8,578
Bond Restitution, Tax Redemption, and Miscellaneous Available for Distribution	1,407,013	10,496,697	10,662,153	1,241,557
Total Liabilities	\$ 1,847,238	\$ 227,592,841	\$ 227,883,103	\$ 1,556,976

**TAZEWELL COUNTY, ILLINOIS  
EMERGENCY SYSTEM TELEPHONE BOARD (911)  
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS  
BALANCE SHEET AND STATEMENT OF NET POSITION  
NOVEMBER 30, 2017**

	Balance Sheet	Adjustments	Statement of Net Position
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 330,213	\$ -	\$ 330,213
Accounts Receivable	358,063	-	358,063
Total Current Assets	<u>688,276</u>	<u>-</u>	<u>688,276</u>
<b>NONCURRENT ASSETS</b>			
Capital Assets, Net	-	264,783	264,783
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	-	44,089	44,089
Total Assets and Deferred Outflows of Resources	<u>\$ 688,276</u>	<u>\$ 308,872</u>	<u>\$ 997,148</u>
<b>LIABILITIES AND FUND BALANCE/NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 360,360	\$ -	\$ 360,360
Accrued Payroll and Related Costs	5,681	-	5,681
Total Current Liabilities	<u>366,041</u>	<u>-</u>	<u>366,041</u>
<b>NONCURRENT LIABILITIES</b>			
Net Pension Liability	-	75,996	75,996
Net Other Post-Employment Benefit Liability	-	47,277	47,277
Total Current Liabilities	<u>-</u>	<u>123,273</u>	<u>123,273</u>
Total Liabilities	366,041	123,273	489,314
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	-	10,413	10,413
<b>FUND BALANCE/NET POSITION</b>			
Investment in Capital Assets	-	264,783	264,783
Unrestricted	322,235	(89,597)	232,638
Total Net Position	<u>322,235</u>	<u>175,186</u>	<u>497,421</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 688,276</u>	<u>\$ 308,872</u>	<u>\$ 997,148</u>

**TAZEWELL COUNTY, ILLINOIS  
EMERGENCY SYSTEM TELEPHONE BOARD (911)  
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS  
RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION  
NOVEMBER 30, 2017**

Total Fund Balance for Fund Balance Sheet	\$	322,235
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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		3,322,408
Accumulated Depreciation		<u>(3,057,625)</u>
Total		264,783

Deferred outflows of resources for net pension liability		44,089
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Deferred inflows of resources for net pension liability		(10,413)
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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, 2017 consist of:

Net Pension Liability		(75,996)
Net Other Post-Employment Benefit Liability		<u>(47,277)</u>
Total		<u>(123,273)</u>

Net Position	\$	<u><u>497,421</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, 2017**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
<b>REVENUES</b>			
Charges for Services	\$ 1,155,986	\$ -	\$ 1,155,986
Interest	1,683	-	1,683
Miscellaneous	7,600	-	7,600
Total Revenues	1,165,269	-	1,165,269
<b>EXPENDITURES/EXPENSES</b>			
Current	847,720	11,564	859,284
Capital Outlay	37,168	(37,168)	-
Depreciation	-	7,424	7,424
Total Expenditures/Expenses	884,888	(18,180)	866,708
Net Change in Fund Balance/Net Position	280,381	18,180	298,561
<b>FUND BALANCE/NET POSITION</b>			
Beginning of Period, as Previously Reported	41,854	201,463	243,317
Prior Period Adjustment	-	(44,457)	(44,457)
Beginning of Period, as Restated	41,854	157,006	198,860
End of Period	\$ 322,235	\$ 175,186	\$ 497,421

**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, 2017**

Net Change in Fund Balance \$ 280,381

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	37,168
Depreciation Expense	(7,424)
Total	29,744

The increase in net other post-employment benefit liabilities resulting from contributions being less than the annual required contribution is not a financial use and is not reported in the funds.

OPEB Contributions	527
OPEB Expense	(3,347)
Total	(2,820)

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	11,183
Pension Expense	(19,927)
Total	(8,744)

Change in Net Position	\$ 298,561
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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 – BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2017  
WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2016**

	2017			2016 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Telephone Surcharge	\$ 1,111,657	\$ 1,111,657	\$ 1,155,986	\$ 1,213,914
Interest	280	280	1,683	298
Miscellaneous	-	-	7,600	41,829
Total Revenues	<u>1,111,937</u>	<u>1,111,937</u>	<u>1,165,269</u>	<u>1,256,041</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Administrator	111,805	111,805	113,171	107,707
Illinois Municipal Retirement	10,386	10,386	10,897	12,656
Social Security	6,891	6,891	6,996	6,924
Supplies	500	500	243	-
Gas/Oil	2,500	2,500	1,419	1,161
Insurance	1,601	1,601	1,582	1,601
Repair and Maintenance	390,000	390,000	296,350	394,706
Administration - Other	5,000	5,000	9,655	13,764
Conferences and Seminars	1,000	1,000	245	195
Line Charges	385,000	385,000	378,321	502,473
Consulting Services	-	50,000	28,841	-
Equipment	145,011	95,011	37,168	16,097
Contingency	52,985	52,985	-	-
Total Public Safety and Corrections	<u>1,112,679</u>	<u>1,112,679</u>	<u>884,888</u>	<u>1,057,284</u>
Debt Service:				
Principal	-	-	-	29,775
Interest	-	-	-	7,412
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,187</u>
Total Expenditures	<u>1,112,679</u>	<u>1,112,679</u>	<u>884,888</u>	<u>1,094,471</u>
Net Change in Fund Balance	<u>\$ (742)</u>	<u>\$ (742)</u>	280,381	161,570
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of Year			<u>41,854</u>	<u>(119,716)</u>
End of Year			<u>\$ 322,235</u>	<u>\$ 41,854</u>



**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,  
TAX DISTRIBUTIONS, AND TAX RATES  
TAX YEARS 2016, 2015, AND 2014**

2016			
<b>ASSESSED VALUATIONS</b>	<b>\$ 2,696,600,064</b>		
Fund	Extension	Distribution	Rate
General	\$ 4,200,187	\$ 4,173,075	.1606
Illinois Municipal Retirement	1,679,865	1,669,016	.0642
County Highway	1,805,162	1,793,509	.0690
County Bridge	770,091	765,113	.0294
Federal Aid Matching Tax	640,086	635,949	.0245
County Health	891,202	885,443	.0341
Social Security	1,092,880	1,085,824	.0418
Persons With Developmental Disabilities	554,549	550,968	.0212
Veterans' Assistance	205,079	203,754	.0078
Tort Judgment	1,060,183	1,053,342	.0405
Extension Education	157,209	156,198	.0060
Total	\$ 13,056,493	\$ 12,972,191	.4991

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,  
TAX DISTRIBUTIONS, AND TAX RATES (CONTINUED)  
TAX YEARS 2016, 2015, AND 2014**

2015			2014		
<u>\$ 2,640,776,415</u>			<u>\$ 2,548,485,967</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 4,171,639	\$ 4,064,635	.1627	\$ 4,220,015	\$ 4,144,979	.1707
1,779,824	1,734,633	.0694	1,825,031	1,793,305	.0738
1,756,237	1,711,695	.0685	1,705,159	1,675,576	.0690
793,255	773,269	.0309	770,151	756,884	.0312
659,422	642,783	.0257	640,145	629,056	.0259
891,194	868,588	.0348	865,061	849,981	.0350
953,752	929,504	.0372	950,084	933,718	.0384
571,738	557,402	.0223	555,122	545,553	.0225
211,261	205,928	.0083	205,143	201,726	.0083
1,095,277	1,067,641	.0427	675,242	663,529	.0273
157,164	153,122	.0061	155,217	152,708	.0063
<u>\$ 13,040,763</u>	<u>\$ 12,709,200</u>	<u>.5086</u>	<u>\$ 12,566,370</u>	<u>\$ 12,347,015</u>	<u>.5084</u>