

**TAZEWELL COUNTY, ILLINOIS**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED NOVEMBER 30, 2020**



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**TAZEWELL COUNTY, ILLINOIS  
TABLE OF CONTENTS  
YEAR ENDED NOVEMBER 30, 2020**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>4</b>
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS:</b>	
Statement of Net Position	13
Statement of Activities	15
<b>GOVERNMENTAL FUND FINANCIAL STATEMENTS:</b>	
Balance Sheet – Governmental Funds	16
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	18
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities	19
<b>PROPRIETARY FUND FINANCIAL STATEMENTS</b>	
Statement of Net Position – Internal Service Fund	20
Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Fund	21
Statement of Cash Flows – Internal Service Fund	22
<b>STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES</b>	<b>23</b>
<b>NOTES TO BASIC FINANCIAL STATEMENTS</b>	<b>24</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Major Funds	55
Schedule of Changes in the County's Total OPEB Liability and Related Ratios	57
Note to Required Supplementary Information	58
<b>OTHER SUPPLEMENTARY INFORMATION:</b>	
<b>COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:</b>	
<b>NONMAJOR GOVERNMENTAL FUNDS:</b>	
Combining Balance Sheet	59
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (Deficits)	65
<b>GENERAL FUND:</b>	
Balance Sheet – By Account	71
Schedule of Revenues, Expenditures, and Changes in Fund Balance - By Account	72

**TAZEWELL COUNTY, ILLINOIS  
TABLE OF CONTENTS  
YEAR ENDED NOVEMBER 30, 2020**

**OTHER SUPPLEMENTARY INFORMATION (CONTINUED):**

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

**GENERAL ACCOUNT:**

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	73
--	----

**SPECIAL REVENUE FUNDS:**

**SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES (DEFICITS) – BUDGET AND ACTUAL:**

Township Motor Fuel Tax Fund	89
Illinois Municipal Retirement Fund	90
Tort Judgment Fund	91
County Motor Fuel Tax Fund	92
County Bridge Fund	93
Federal Aid Matching Tax Fund	94
Township Bridge Fund	95
County Health Fund	96
Social Security Fund	100
Animal Control Fund	101
County Highway Fund	103
Persons with Developmental Disabilities Fund	104
Veterans' Assistance Fund	105
Law Library Fund	106
Circuit Clerk Automation Fund	107
Economic Development Grant Fund	108
County Recorder Automation Fund	109
Circuit Clerk Child Support Fund	110
Treasurer's Automation Fund	111
Solid Waste Planning Fund	112
Rural We-Care, Inc. Fund	113
Circuit Clerk Document Storage Fund	114
Police Vehicle and Equipment Fund	115
Children's Advocacy Center Fund	116
Sheriff's Grant Fund	117
GIS Fund	118

**TAZEWELL COUNTY, ILLINOIS  
TABLE OF CONTENTS  
YEAR ENDED NOVEMBER 30, 2020**

**OTHER SUPPLEMENTARY INFORMATION (CONTINUED):**

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

**SPECIAL REVENUE FUNDS (CONTINUED):**

**SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES (DEFICITS) - BUDGET AND ACTUAL  
(CONTINUED):**

Law Enforcement Operations Fund	119
County Clerk Automation Fund	120
State's Attorney Forfeiture Fund	121
Circuit Clerk Operations Fund	122
Coroner's Fee Fund	123
State's Attorney Automation Fund	124
Circuit Clerk Electronic Citation Fund	125
Sheriff Electronic Citation Fund	126
Heritage Lake Fund	127
Indemnity Fund	128
Sheriff's Commissary Fund	129
Drug Court Operations and Administration Fund	130
Public Defender Automation Fund	131

**PROPRIETARY FUND – INTERNAL SERVICE FUND:**

**HEALTH INSURANCE FUND:**

Schedule of Net Position	132
Schedule of Revenues, Expenses, and Changes in Net Position	133
Schedule of Cash Flows	134

**FIDUCIARY FUNDS – AGENCY FUNDS:**

Combining Schedule of Fiduciary Assets and Liabilities	135
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**COMPONENT UNIT:**

**EMERGENCY SYSTEM TELEPHONE BOARD (911):**

Balance Sheet and Statement of Net Position	137
Reconciliation of Balance Sheet to Statement of Net Position	138
Statement of Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities	139
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities	140

**TAZEWELL COUNTY, ILLINOIS  
TABLE OF CONTENTS  
YEAR ENDED NOVEMBER 30, 2020**

<b>OTHER SUPPLEMENTARY INFORMATION (CONTINUED):</b>	
<b>COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES (CONTINUED):</b>	
<b>COMPONENT UNIT (CONTINUED):</b>	
<b>EMERGENCY SYSTEM TELEPHONE BOARD (911) (CONTINUED):</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	141
<b>SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS, TAX DISTRIBUTIONS, AND TAX RATES</b>	<b>142</b>
<b>CONSOLIDATED YEAR-END FINANCIAL REPORT</b>	<b>144</b>



## 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 (the County) as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County'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 County'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 County'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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12, the budgetary comparison information for major funds on pages 55 and 56, the other postemployment benefits (OPEB) information on page 57, and the note to required supplementary information on page 58 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, the schedule of assessed valuations, tax extensions, tax distributions, and tax rates, and the consolidated year-end financial report 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 and schedules and the consolidated year-end financial report 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 information is 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, Tazewell County, Illinois' basic financial statements for the year ended November 30, 2019, which are not presented with the accompanying financial statements. In our report dated July 20, 2020, 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 Tazewell County, Illinois' basic financial statements as a whole. The 2019 comparative data in the individual fund statements and schedules is presented for purposes of additional analysis and is 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 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2019 comparative data is 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 July 28, 2021 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  
July 28, 2021



**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

As management of Tazewell County, Illinois (the 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, 2020. 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 plus deferred outflows of resources of the County exceeded its liabilities plus deferred inflows of resources at the end of the most recent fiscal year by \$75,371,122 (Total Net Position). The net position related to Governmental Activities increased by \$1,314,729.

As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$60,937,413. Of this amount, approximately \$17.0 million is restricted to use for specific purposes as set forth by state statute or other external sources (grantors, creditors, etc.) while \$21.3 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 \$22.2 million of unassigned fund balance meaning it's available for any purpose. The fund balances as of November 30, 2020 represent an increase of \$4,789,536 from the prior year.

**Overview of the Financial Statements**

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

**Government-Wide Financial Statements**

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

- The *Statement of Net Position* presents information on the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as earned but unused vacation leave.

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, 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.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

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 40 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, Tort Judgment Fund and County Health Fund, all of which are reported as major funds. Information on the remaining non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is presented in the form of *combining statements* in this report.

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

The basic governmental fund financial statements can be found on pages 16-19.

**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 20-22 of this report.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

***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 23.

**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 24-54.

**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 55-58.

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 59-135 of this report.

**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 \$75.4 million at the close of the most recent fiscal year. The largest component of the County's total net position (\$47.1 million or 62.5%) 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.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

The following table represents the condensed Statement of Net Position as of November 30, 2020.

**CONDENSED STATEMENT OF NET POSITION**

	Governmental Activities		Component Unit		Total	
	2020	2019	2020	2019	2020	2019
<b>Assets:</b>						
Current and Other Assets	\$ 88,373,961	\$ 82,272,013	\$ 3,398,875	\$ 2,033,922	\$ 91,772,836	\$ 84,305,935
Long-term Notes Receivable	-	82,378	-	-	-	82,378
Capital Assets	48,351,052	49,310,410	1,118,623	1,220,282	49,469,675	50,530,692
<b>Total Assets</b>	<b>136,725,013</b>	<b>131,664,801</b>	<b>4,517,498</b>	<b>3,254,204</b>	<b>141,242,511</b>	<b>134,919,005</b>
<b>Deferred Outflow of Resources</b>	<b>16,067,849</b>	<b>20,586,356</b>	<b>75,386</b>	<b>98,216</b>	<b>16,143,235</b>	<b>20,684,572</b>
<b>Total Assets and Deferred Outflow of Resources</b>	<b>152,792,862</b>	<b>152,251,157</b>	<b>4,592,884</b>	<b>3,352,420</b>	<b>157,385,746</b>	<b>155,603,577</b>
<b>Liabilities:</b>						
Current and Other Liabilities	6,122,459	5,075,066	10,552	34,706	6,133,011	5,109,772
Long-term Liabilities	43,948,463	50,778,828	947,083	985,535	44,895,546	51,764,363
<b>Total Liabilities</b>	<b>50,070,922</b>	<b>55,853,894</b>	<b>957,635</b>	<b>1,020,241</b>	<b>51,028,557</b>	<b>56,874,135</b>
<b>Deferred Inflows of Resources</b>	<b>27,350,818</b>	<b>22,340,870</b>	<b>78,351</b>	<b>31,206</b>	<b>27,429,169</b>	<b>22,372,076</b>
<b>Net Position:</b>						
Net Investment in Capital Assets	47,071,889	47,727,749	333,126	434,785	47,405,015	48,162,534
Restricted	17,037,068	12,276,207	-	-	17,037,068	12,276,207
Unrestricted	11,262,165	14,052,437	3,223,772	1,866,188	14,485,937	15,918,625
<b>Total Net Position</b>	<b>\$ 75,371,122</b>	<b>\$ 74,056,393</b>	<b>\$ 3,556,898</b>	<b>\$ 2,300,973</b>	<b>\$ 78,928,020</b>	<b>\$ 76,357,366</b>

Another component of the County's total net position, totaling \$17.0 million or 22.6%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$11.3 million or 14.9%, may be used to meet the government's ongoing obligation to its citizens and creditors. For more detailed information see the Statement of Net Position on pages 13-14 of this report.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

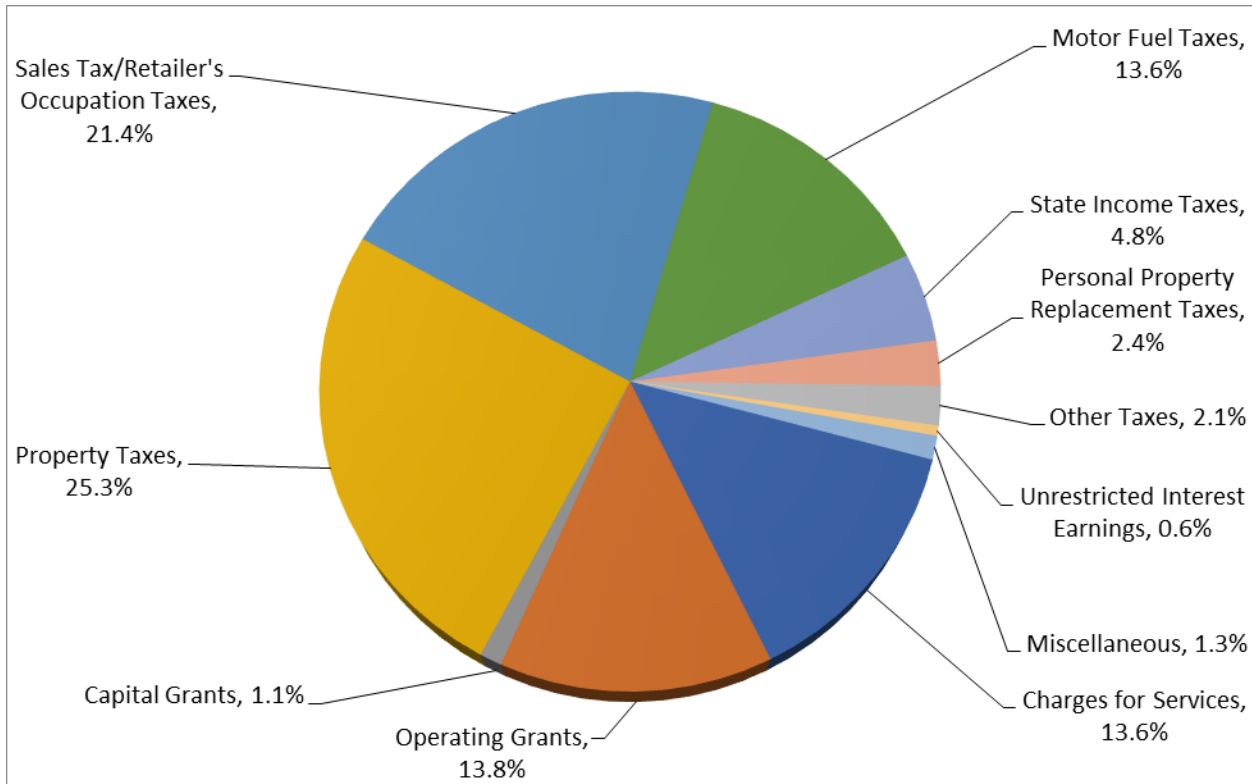
The following table summarizes the revenues and expenses of the County's activities:

	TAZEWELL COUNTY'S CHANGES IN NET POSITION					
	Governmental Activities		Component Unit		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	7,860,727	8,437,592	2,152,269	2,070,368	10,012,996	10,507,960
Operating Grants	7,993,601	6,194,376	648,618	-	8,642,219	6,194,376
Capital Grants	654,166	180,563	-	-	654,166	180,563
General Revenues:						
Property Taxes	14,626,007	14,237,715	-	-	14,626,007	14,237,715
Sales Tax/Retailer's Occupation Taxes	12,363,445	12,695,727	-	-	12,363,445	12,695,727
Motor Fuel Taxes	7,836,775	3,539,966	-	-	7,836,775	3,539,966
State Income Taxes	2,777,536	2,723,242	-	-	2,777,536	2,723,242
Personal Property Replacement Taxes	1,408,894	1,562,989	-	-	1,408,894	1,562,989
Other Taxes	1,220,479	998,806	-	-	1,220,479	998,806
Unrestricted Interest Earnings	318,408	871,767	6,175	16,506	324,583	888,273
Miscellaneous	737,317	672,918	2,294	8	739,611	672,926
<b>Total Revenues</b>	<b>57,797,355</b>	<b>52,115,661</b>	<b>2,809,356</b>	<b>2,086,882</b>	<b>60,606,711</b>	<b>54,202,543</b>
Expenses:						
Judicial	10,882,014	11,606,173	-	-	10,882,014	11,606,173
Public Safety and Corrections	18,131,162	18,777,573	-	-	18,131,162	18,777,573
Community Development	1,282,015	490,918	-	-	1,282,015	490,918
Highways	10,299,596	7,007,519	-	-	10,299,596	7,007,519
Health and Welfare	8,859,484	10,659,538	-	-	8,859,484	10,659,538
General Governmental Services	6,975,633	5,070,823	-	-	6,975,633	5,070,823
Interest Expense	52,722	194,732	-	-	52,722	194,732
Emergency Telephone System Board	-	-	1,553,431	1,341,148	1,553,431	1,341,148
<b>Total Expenses</b>	<b>56,482,626</b>	<b>53,807,276</b>	<b>1,553,431</b>	<b>1,341,148</b>	<b>58,036,057</b>	<b>55,148,424</b>
Change in Net Position	1,314,729	(1,691,615)	1,255,925	745,734	2,570,654	(945,881)
Net Position, Beginning of Year, as Previously Reported	74,056,393	75,748,008	2,300,973	1,555,239	76,357,366	77,303,247
<b>Net Position, End of Year</b>	<b>75,371,122</b>	<b>74,056,393</b>	<b>3,556,898</b>	<b>2,300,973</b>	<b>78,928,020</b>	<b>76,357,366</b>

General revenues for the County's governmental activities are derived from a number of different sources which are dependent on different financial factors. As illustrated in the following chart, the majority of revenues are derived from property taxes (25.3%), sales/retailers occupational taxes (21.4%), Operating Grants (13.8%), Motor Fuel Taxes (13.6%) and Charges for Services (13.6%).

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

**Governmental Activities – Revenues by Source**

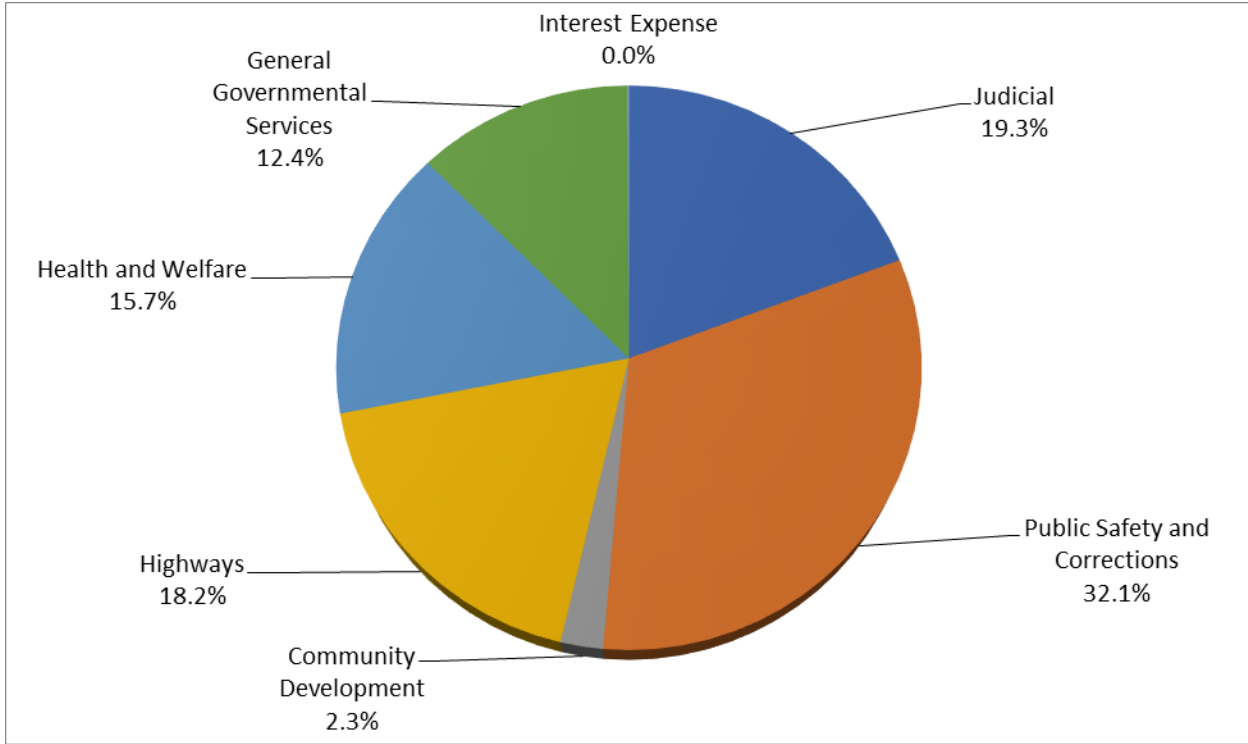


The chart below shows the expenses by activity type for the governmental activities for the County during Fiscal Year 2020. For the Fiscal Year Ended November 30, 2020, governmental activity expenses totaled \$56,482,626, an increase of \$2,675,350 or 5.0% when compared to Fiscal Year 2019. The majority of that increase was reflected in Highways, General Governmental Services, and Community Development which showed a \$3.3 million, \$1.9 million and \$8 hundred thousand increase, respectively. Some of the increase in those expenses was offset by a decrease in Health & Welfare, Judicial and Public Safety & Corrections.

Public Safety & Correction expenses constituted the largest single category of expenses within the governmental activities totaling \$18,131,162, or 32.1% of total expenses. Judicial expenses were the next largest at \$10,882,014 (19.3%), followed by Highways expenses of \$10,299,596 (18.2%) and Health & Welfare expenses of \$8,859,484 (15.7%).

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

**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, 2020, the County's governmental funds reported combined ending fund balances of \$60,937,413 which is an increase of \$4,789,536 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 increased from \$23,524,505 at the end of Fiscal Year 2019 to \$23,586,263 at the end of Fiscal Year 2020. Expenditures were \$534,358 more than revenues in 2020.

The Tort Judgment Fund is a special revenue fund used to account for revenues derived from specific taxes for risk of loss incurred by the County. The ending fund balance for the Tort Judgment Fund decreased from \$1,557,696 in Fiscal Year 2019 to \$1,549,261 in Fiscal Year 2020, a \$8,435 decrease.

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 \$3,267,703, representing a decrease of \$16,977 for Fiscal Year 2020.

**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

**Budgetary Highlights**

During Fiscal Year 2020, 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, 2020 was \$49,469,675. 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, 2020</b>					
	(net of depreciation)					
	Primary Government		Discretely Presented Component Unit		Total	
	2020	2019	2020	2019	2020	2019
Land	1,735,715	1,735,715	-	-	1,735,715	1,735,715
Construction in Progress	719,987	595,876	-	-	719,987	595,876
Buildings and Building Improvements	17,879,216	18,469,287	-	-	17,879,216	18,469,287
Land Improvements	439,102	440,239	-	-	439,102	440,239
Furnishings and Equipment	5,744,560	5,693,027	1,118,623	1,220,282	6,863,183	6,913,309
Infrastructure	21,832,472	22,376,266	-	-	21,832,472	22,376,266
<b>Total</b>	<b>48,351,052</b>	<b>49,310,410</b>	<b>1,118,623</b>	<b>1,220,282</b>	<b>49,469,675</b>	<b>50,530,692</b>

Additional information on the County's capital assets can be found in Note 5 on pages 38-39 of this report.

**Long-Term Debt**

As of November 30, 2020, Tazewell County's total governmental activities long-term debt liabilities were \$4,090,071. This includes \$614,679 from a line of credit for capital repairs, \$2,810,908 from a line of credit related to the Heritage Lake Project which is not owned by Tazewell County, \$96,076 in general obligation debt certificates and \$568,408 in capital leases for a wheel loader, a backhoe, telephone and copier equipment.

Additional information on long-term debt activity can be found in Note 6 on pages 39-42 of this report.

**Deferred Outflows of Resources**

As of November 30, 2020, the County had deferred outflows of resources related to pension and OPEB expense to be recognized in future periods and for pension contributions made after the measurement dates of \$5,779,978 and \$10,287,871, respectively.

Additional information on deferred outflows of resources related to pension activity can be found in Note 10 on pages 44-49 of this report.



**TAZEWELL COUNTY, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED NOVEMBER 30, 2020**

**Deferred Inflows of Resources**

The County had deferred inflows of resources related to property taxes receivable recorded in the current year for which the revenue will be received in subsequent year of \$15,081,799. The County also had deferred inflows of resources related to pension and OPEB expense to be recognized in future periods of \$8,244,255 and \$4,024,764, respectively.

Additional information on deferred inflows of resources related to property taxes, pension activity and OPEB activity can be found in Note 3 on page 36, Note 10 on pages 44-49 and Note 11 on pages 50-52, respectively.

**Economic Factors and Conditions**

The equalized assessed valuation (EAV) of taxable property in Tazewell County, for taxes payable in 2020, increased by approximately 0.57% to \$2.77 billion. Residential properties made up 68.8% of the EAV, while commercial and industrial development constituted 22.4% and farmland 8.1%.

According to the Illinois Department of Employment Security, the unemployment rate in Tazewell County increased from 4.4% in 2019 to 8.1% in 2020. In comparison, the unemployment rate in the State of Illinois was 4.0% in 2019 and 9.5% in 2020 while the average unemployment rate United States was 3.7% in 2019 and 8.1% in 2020.

The State of Illinois is an 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, personal property replacement taxes and motor fuel taxes, as well as grants and state reimbursements.

The declaration of the global pandemic by the World Health Organization and subsequent stay at home order issued for the State of Illinois in March 2020 will have a significant impact on the United States, State of Illinois and Tazewell County. At this time, the full impact of this pandemic on the local economy cannot be estimated. The situation will continue to be assessed as it progresses and appropriate actions will be taken to minimize the impact as necessary.

In early May 2021, the U.S. Department of the Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021, to provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. Tazewell County will receive a total of \$25 million from this emergency funding. In late May 2021, Tazewell County received the first tranche of funding in the amount of \$12.8 million and is expected to receive the additional \$12.8 million in May 2022. The Treasury has provided interim guidance on how these funds can be used to respond to acute pandemic response needs, fill governmental revenue shortfalls, and support the communities and populations hardest-hit by the COVID-19 crisis. Tazewell County has formed an Ad-Hoc ARPA Committee comprised of all the Chairpersons of the Tazewell County Board Standing Committees to oversee how these funds are expended while prioritizing the needs of Tazewell County.

**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2020**

<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	\$ 57,830,635	\$ 2,766,917	\$ 60,597,552
Investments	7,480,786	-	7,480,786
Receivables:			
Property Taxes	15,081,799	-	15,081,799
State of Illinois	7,720,555	-	7,720,555
Other	74,313	631,958	706,271
Prepaid Expenses	61,651	-	61,651
Accrued Interest Receivable	45,734	-	45,734
Inventory, at Cost	78,488	-	78,488
Total Current Assets	<u>88,373,961</u>	<u>3,398,875</u>	<u>91,772,836</u>
<b>NONCURRENT ASSETS</b>			
Capital Assets, Not Depreciated	2,455,702	-	2,455,702
Capital Assets, Net	<u>45,895,350</u>	<u>1,118,623</u>	<u>47,013,973</u>
Total Noncurrent Assets	<u>48,351,052</u>	<u>1,118,623</u>	<u>49,469,675</u>
 Total Assets	 136,725,013	 4,517,498	 141,242,511
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	5,779,978	47,200	5,827,178
Deferred Amount Related to OPEB Liability	10,287,871	28,186	10,316,057
Total Deferred Outflows of Resources	<u>16,067,849</u>	<u>75,386</u>	<u>16,143,235</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 152,792,862</u>	 <u>\$ 4,592,884</u>	 <u>\$ 157,385,746</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**NOVEMBER 30, 2020**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	Primary Government Governmental Activities	Component Unit Emergency Telephone System Board	Total Reporting Entity
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 2,818,433	\$ 5,352	\$ 2,823,785
Accrued Payroll and Related Costs	782,625	5,200	787,825
Flex Spending Payable	29,563	-	29,563
Estimated Payable for Claims and Losses	741,401	-	741,401
Due to Others	46,027	-	46,027
Trust Funds Due to Others	487,009	-	487,009
Unearned Revenue	226,824	-	226,824
Compensated Absences Payable	7,120	-	7,120
Other Postemployment Benefit Liability	295,255	-	295,255
Debt Certificates	28,667	-	28,667
Lines of Credit	543,575	-	543,575
Capital Lease Obligation	115,960	-	115,960
Total Current Liabilities	<u>6,122,459</u>	<u>10,552</u>	<u>6,133,011</u>
<b>NONCURRENT LIABILITIES</b>			
Compensated Absences Payable	579,694	-	579,694
Net Pension Liability	9,449,876	77,169	9,527,045
Other Postemployment Benefit Liability	30,517,024	84,417	30,601,441
Debt Certificates	67,409	-	67,409
Lines of Credit	2,882,012	-	2,882,012
Capital Lease Obligation	452,448	785,497	1,237,945
Total Noncurrent Liabilities	<u>43,948,463</u>	<u>947,083</u>	<u>44,895,546</u>
Total Liabilities	50,070,922	957,635	51,028,557
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Subsequent Year's Property Taxes	15,081,799	-	15,081,799
Deferred Amount Related to Pension Liability	8,244,255	67,324	8,311,579
Deferred Amount Related to OPEB Liability	4,024,764	11,027	4,035,791
Total Deferred Inflows of Resources	<u>27,350,818</u>	<u>78,351</u>	<u>27,429,169</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	47,071,889	333,126	47,405,015
Restricted for:			
Judicial	1,480,643	-	1,480,643
Public Safety and Corrections	636,858	-	636,858
Highways	6,019,585	-	6,019,585
Health and Welfare	714,970	-	714,970
General Governmental Services	1,826,883	-	1,826,883
Retirement	6,358,129	-	6,358,129
Unrestricted	11,262,165	3,223,772	14,485,937
Total Net Position	<u>75,371,122</u>	<u>3,556,898</u>	<u>78,928,020</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 152,792,862</u>	<u>\$ 4,592,884</u>	<u>\$ 157,385,746</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2020**

	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	\$ 10,882,014	\$ 2,379,865	\$ 1,490,825	\$ -	\$ (7,011,324)	\$ -	\$ (7,011,324)
Public Safety and Corrections	18,131,162	1,039,266	1,144,030	61,670	(15,886,196)	-	(15,886,196)
Community Development	1,282,015	144,994	-	-	(1,137,021)	-	(1,137,021)
Highways	10,299,596	196,600	-	-	(10,102,996)	-	(10,102,996)
Health and Welfare	8,859,484	1,990,061	4,716,171	-	(2,153,252)	-	(2,153,252)
General Governmental Services	6,975,633	2,109,941	642,575	592,496	(3,630,621)	-	(3,630,621)
Interest Expense	52,722	-	-	-	(52,722)	-	(52,722)
Total Primary Government	<u>\$ 56,482,626</u>	<u>\$ 7,860,727</u>	<u>\$ 7,993,601</u>	<u>\$ 654,166</u>	(39,974,132)	-	(39,974,132)
<b>COMPONENT UNIT</b>							
Emergency Telephone System Board	<u>\$ 1,553,431</u>	<u>\$ 2,152,269</u>	<u>\$ 648,618</u>	<u>\$ -</u>	-	1,247,456	1,247,456
<b>GENERAL REVENUES</b>							
Property Taxes					14,626,007	-	14,626,007
Sales Taxes/Retailers' Occupation Taxes					12,363,445	-	12,363,445
Motor Fuel Tax Allotments					7,836,775	-	7,836,775
State Income Taxes					2,777,536	-	2,777,536
Personal Property Replacement Taxes					1,408,894	-	1,408,894
Other Taxes					1,220,479	-	1,220,479
Unrestricted Interest Earnings					318,408	6,175	324,583
Miscellaneous					737,317	2,294	739,611
Total General Revenues					<u>41,288,861</u>	<u>8,469</u>	<u>41,297,330</u>
Change in Net Position					1,314,729	1,255,925	2,570,654
<b>NET POSITION</b>							
Beginning of Year					<u>74,056,393</u>	<u>2,300,973</u>	<u>76,357,366</u>
End of Year					<u>\$ 75,371,122</u>	<u>\$ 3,556,898</u>	<u>\$ 78,928,020</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
NOVEMBER 30, 2020**

<b>ASSETS</b>	General Fund	Tort Judgment Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash	\$ 15,431,099	\$ 1,817,877	\$ 2,531,048	\$ 30,038,130	\$ 49,818,154
Investments	3,595,552	127,502	629,363	3,128,369	7,480,786
Receivables:					
Property Taxes	5,704,595	1,810,323	958,002	6,608,879	15,081,799
State of Illinois	6,542,562	-	520,868	657,125	7,720,555
Other	-	-	-	74,313	74,313
Prepaid Expenses	54,137	-	5,240	2,274	61,651
Accrued Interest Receivable	44,647	-	1,087	-	45,734
Inventory, at Cost	-	-	78,488	-	78,488
Due from Other Funds	135,809	-	14,126	161,491	311,426
<b>Total Assets</b>	<b>\$ 31,508,401</b>	<b>\$ 3,755,702</b>	<b>\$ 4,738,222</b>	<b>\$ 40,670,581</b>	<b>\$ 80,672,906</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 1,219,661	\$ 391,498	\$ 74,249	\$ 1,129,490	\$ 2,814,898
Accrued Payroll and Related Costs	479,817	4,620	193,822	104,222	782,481
Due to Other Funds	-	-	17,857	293,569	311,426
Due to Others - Deferred Prosecution	24,220	-	-	-	24,220
Due to Others - Veteran Memorial	2,678	-	-	-	2,678
Trust Funds to Due Others	487,009	-	-	-	487,009
Unearned Revenue	-	-	226,589	235	226,824
<b>Total Liabilities</b>	<b>2,213,385</b>	<b>396,118</b>	<b>512,517</b>	<b>1,527,516</b>	<b>4,649,536</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	5,704,595	1,810,323	958,002	6,608,879	15,081,799
Unavailable Revenue	4,158	-	-	-	4,158
<b>Total Deferred Inflows of Resources</b>	<b>5,708,753</b>	<b>1,810,323</b>	<b>958,002</b>	<b>6,608,879</b>	<b>15,085,957</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventory	-	-	78,488	-	78,488
Prepaid Expenses	54,137	-	5,240	2,274	61,651
Restricted for:					
Judicial	-	-	-	1,480,643	1,480,643
Public Safety and Corrections	-	-	-	636,858	636,858
Highways	-	-	-	6,019,585	6,019,585
Health and Welfare	-	-	-	714,970	714,970
General Governmental Services	-	892,394	-	930,331	1,822,725
Retirement	-	-	-	6,358,129	6,358,129
Committed to:					
Public Safety and Corrections	252,740	-	-	-	252,740
Assigned to:					
Judicial	456,607	-	-	606,277	1,062,884
Public Safety and Corrections	113,732	-	-	211,635	325,367
Highways	-	-	-	12,482,253	12,482,253
Health and Welfare	-	-	3,183,975	2,072,719	5,256,694
General Governmental Services	-	656,867	-	1,029,394	1,686,261
Working Cash	450,758	-	-	-	450,758
Unassigned	22,258,289	-	-	(10,882)	22,247,407
<b>Total Fund Balances</b>	<b>23,586,263</b>	<b>1,549,261</b>	<b>3,267,703</b>	<b>32,534,186</b>	<b>60,937,413</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 31,508,401</b>	<b>\$ 3,755,702</b>	<b>\$ 4,738,222</b>	<b>\$ 40,670,581</b>	<b>\$ 80,672,906</b>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
TO STATEMENT OF NET POSITION  
NOVEMBER 30, 2020**

Total Fund Balances - Governmental Funds		\$ 60,937,413
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The cost of the assets and related accumulated depreciation is as follows:</p>		
Cost of Capital Assets	\$ 112,508,047	
Accumulated Depreciation	64,156,995	48,351,052
Receivables that are not available to pay for current period expenditures are reported as deferred inflows of resources in the governmental funds.		4,158
Deferred Outflows of Resources for Net Pension Liability		5,779,978
Deferred Inflows of Resources for Net Pension Liability		(8,244,255)
Deferred Outflows of Resources for Total Other Postemployment Benefit Liability		10,287,871
Deferred Inflows of Resources for Total Other Postemployment Benefit Liability		(4,024,764)
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.		7,218,709
<p>Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities consist of the following:</p>		
Compensated Absences Payable	586,814	
Net Pension Liability	9,449,876	
Total Other Postemployment Benefit Liability	30,812,279	
Debt Certificates	96,076	
Lines of Credit	3,425,587	
Capital Lease Obligation	568,408	(44,939,040)
Net Position of Governmental Activities		\$ 75,371,122

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES  
YEAR ENDED NOVEMBER 30, 2020**

	General Fund	Tort Judgment Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 5,420,153	\$ 2,070,488	\$ 904,953	\$ 6,230,413	\$ 14,626,007
Sales Taxes/Retailers' Occupation Taxes	10,436,508	-	-	1,926,937	12,363,445
Intergovernmental	8,621,550	-	4,260,351	9,009,550	21,891,451
Loan Repayment	140,476	-	-	3,603	144,079
Licenses and Permits	785,096	-	-	-	785,096
Charges for Services	3,138,894	-	457,295	2,866,455	6,462,644
Fines and Forfeitures	110,732	-	-	64,925	175,657
Interest	178,902	170	15,823	94,852	289,747
Miscellaneous	437,330	-	246,155	102,291	785,776
Total Revenues	<u>29,269,641</u>	<u>2,070,658</u>	<u>5,884,577</u>	<u>20,299,026</u>	<u>57,523,902</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	8,479,922	-	-	672,290	9,152,212
Public Safety and Corrections	13,143,314	-	-	178,393	13,321,707
Community Development	410,600	-	-	801,335	1,211,935
Highways	-	-	-	8,977,409	8,977,409
Health and Welfare	-	-	5,812,977	2,405,562	8,218,539
General Governmental Services	6,466,686	2,044,108	-	599,550	9,110,344
Retirement	-	-	-	1,120,266	1,120,266
Capital Outlay	434,737	34,985	57,471	1,008,423	1,535,616
Debt Service:					
Principal	825,431	-	28,907	14,450	868,788
Interest	43,309	-	2,199	7,214	52,722
Total Expenditures	<u>29,803,999</u>	<u>2,079,093</u>	<u>5,901,554</u>	<u>15,784,892</u>	<u>53,569,538</u>
Excess (Deficiency) of Revenues over Expenditures	(534,358)	(8,435)	(16,977)	4,514,134	3,954,364
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Capital Lease Obligation	-	-	-	220,493	220,493
Proceeds from Issuance of Debt	614,679	-	-	-	614,679
Transfers In	11,346	-	-	118,558	129,904
Transfers Out	(29,909)	-	-	(99,995)	(129,904)
Total Other Financing Sources (Uses)	<u>596,116</u>	<u>-</u>	<u>-</u>	<u>239,056</u>	<u>835,172</u>
Net Change in Fund Balances	61,758	(8,435)	(16,977)	4,753,190	4,789,536
<b>FUND BALANCES</b>					
Beginning of Year	<u>23,524,505</u>	<u>1,557,696</u>	<u>3,284,680</u>	<u>27,780,996</u>	<u>56,147,877</u>
End of Year	<u>\$ 23,586,263</u>	<u>\$ 1,549,261</u>	<u>\$ 3,267,703</u>	<u>\$ 32,534,186</u>	<u>\$ 60,937,413</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2020**

Total Net Change in Fund Balances - Governmental Funds	\$	4,789,536
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital outlays are reported in the 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:</p>		
Capital Outlay	\$ 1,535,616	
Depreciation Expense	<u>(2,472,090)</u>	(936,474)
<p>The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) which do not affect change in fund balance.</p>		
Loss on Disposal of Capital Assets	(22,884)	
Net Change of Capital Lease Trade-In	<u>151,935</u>	129,051
<p>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 and inflows of resources related to pensions, and the investment experience.</p>		
Pension Contributions	2,910,021	
Pension Expense	<u>(2,582,088)</u>	327,933
<p>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.</p>		
Line of Credit	(614,679)	
Capital Lease Obligation	<u>(220,493)</u>	(835,172)
<p>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.</p>		
Debt Certificates	28,068	
Line of Credit	749,151	
Capital Lease Obligation	<u>91,569</u>	868,788
<p>Accrued compensated absences reported in the statement of net position require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.</p>		
		(36,841)
<p>OPEB contributions are reported in governmental funds as expenditures. However, in the statement of activities, OPEB expense is the cost of benefits earned, adjusted for recognition of changes in deferred outflows and inflows of resources related to OPEB.</p>		
OPEB Payments	295,346	
OPEB Expense	<u>(2,809,494)</u>	(2,514,148)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
		(145,223)
<p>The net change in net position of the internal service fund is reported with governmental activities.</p>		
		<u>(332,721)</u>
Change in Net Position of Governmental Activities	\$	<u><u>1,314,729</u></u>

See accompanying Notes to Basic Financial Statements.



**TAZEWELL COUNTY, ILLINOIS  
PROPRIETARY FUND – INTERNAL SERVICE FUND  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2020**

**ASSETS**

Cash	\$ 8,012,481
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**LIABILITIES**

Accounts Payable	3,535
Accrued Payroll and Related Costs	144
Flex Spending Payable	29,563
Estimated Payable for Claims and Losses	741,401
Due to Others	19,129
Total Liabilities	<u>793,772</u>

**NET POSITION**

Unrestricted	<u>\$ 7,218,709</u>
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**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED NOVEMBER 30, 2020**

<b>OPERATING REVENUES</b>	
Charges for Services	\$ 5,335,063
Refunds and Recoveries	<u>232,777</u>
Total Operating Revenues	5,567,840
 <b>OPERATING EXPENSES</b>	
Medical Claims	5,330,974
Administrative Costs	142,914
Stop-Loss Reinsurance	<u>455,334</u>
Total Operating Expenses	5,929,222
 <b>OPERATING LOSS</b>	 (361,382)
 <b>NONOPERATING REVENUES</b>	
Interest Income	<u>28,661</u>
Change in Net Position	(332,721)
 <b>NET POSITION</b>	
Beginning of Year	<u>7,551,430</u>
End of Year	<u><u>\$ 7,218,709</u></u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED NOVEMBER 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Received from Assessments Made to Other Funds	\$ 3,950,818
Cash Received from Employees and Others	1,384,245
Cash Received from Refunds and Recoveries	232,777
Cash Paid for Claims	(4,874,918)
Cash Paid for Administrative Costs and Stop Loss Insurance	<u>(598,248)</u>
Net Cash Provided by Operating Activities	94,674

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Received on Cash and Investments	<u>28,661</u>
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**NET INCREASE IN CASH**

123,335

**CASH**

Beginning of Year	<u>7,889,146</u>
End of Year	<u><u>\$ 8,012,481</u></u>

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

Operating Loss	\$ (361,382)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Change in Assets and Liabilities:	
Accrued Payroll and Related Costs	144
Flex Spending Payable	8,824
Estimated Payable for Claims and Losses	<u>447,088</u>
Net Cash Provided by Operating Activities	<u><u>\$ 94,674</u></u>

**TAZEWELL COUNTY, ILLINOIS  
 FIDUCIARY FUNDS – AGENCY FUNDS  
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
 NOVEMBER 30, 2020**

**ASSETS**

Cash and Investments	<u>\$ 2,246,498</u>
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**LIABILITIES**

Due to State of Illinois	\$ 30,261
Due to Others	28,064
Due Taxing Bodies and Others	582,948
Held Pending Court Disposition	115,460
Held for Prisoners	20,794
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	<u>1,468,971</u>

Total Liabilities	<u>\$ 2,246,498</u>
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**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

Tazewell County, Illinois (the 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, conform to accounting principles generally accepted in the United States of America 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 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, 2020**

**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 County Board Chairman with the advice and consent of the 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. The 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.

Additionally, the 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, 2020**

**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 individual governmental 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, 2020**

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

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

The 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 revenues 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.

Tort Judgment Fund – This special revenue fund is used to account for revenues derived from specific taxes for risk of loss incurred by the County.

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.

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

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



**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

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

Additionally, the County reports the following proprietary and fiduciary 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 (the only proprietary fund Tazewell County maintains is the internal service fund) distinguishes operating revenues and expenses from nonoperating revenues and expenses. 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.

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.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

**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 1% of the total extended levy.

**Prepaid Expenses**

Prepaid expenses represent current expenditures which benefit future periods. Prepaid expenses 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 assets), 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.

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 to 50 Years
Furnishings and Equipment	5 to 15 Years

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

**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 statement of net position or governmental fund balance sheet. The County has deferred outflows related to pension and other postemployment benefit (OPEB) expense to be recognized in future periods and for pension contributions made after the measurement dates.

**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 three types of deferred inflows 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. In addition, the County also reports deferred inflows of resources related to the pension and other postemployment benefit (OPEB) liabilities.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

**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, 2020, 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, 2020, there were no investments that were cash equivalents.

**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 postemployment benefit (OPEB) liability and related deferred inflows and outflows of resources, estimated payable for claims and issues, reimbursable expenditures for certain Health Department grants, and accounts receivable and accounts payable related to various Highway Department projects.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

**Budgetary Data**

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

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

**Common Cash Account**

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

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

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

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

**Fund Balance Classification**

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventory 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.
- **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 County Board member through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

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

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

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

**Minimum Fund Balance Policy**

It is the policy of the 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, 2020, the carrying amount of the County’s bank deposits (includes checking, savings, and certificates of deposit) was \$8,043,943 (excludes cash on hand and petty cash in the amount of \$245,997 which is included in the cash balance in the statement of net position). As of November 30, 2020, \$10,447,827 of the County’s bank balance of \$13,619,391 was exposed to custodial credit risk as follows:

Uninsured with Collateral Held by Pledging Bank	\$ 10,447,827
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As of November 30, 2020, the County’s investments included the following:

	<u>Fair Value*</u>	<u>Maturities (In Years) Less Than One</u>	<u>Carrying Amount</u>
Sweep Accounts	\$ 62,034,896	\$ 62,034,896	\$ 62,034,896

\* 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.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

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

**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 three years from the date of purchase. However, the County may collateralize its repurchase agreements using longer-dated investments not to exceed five years to maturity.

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

**Concentration Risk**

Concentration risk is the risk associated with having more than 5% 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 Treasurer of Tazewell County 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.



**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

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

**Reconciliation**

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2020 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 60,597,552	\$ -	\$ 60,597,552
Investments	7,480,786	-	7,480,786
Cash and Investments	-	2,246,498	2,246,498
Total	<u>\$ 68,078,338</u>	<u>\$ 2,246,498</u>	<u>\$ 70,324,836</u>
Cash on Hand and Petty Cash			\$ 245,997
Bank Deposits			8,043,943
Sweep Accounts			62,034,896
Total			<u>\$ 70,324,836</u>

**NOTE 3 PROPERTY TAXES**

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

Property taxes levied in 2019 are reflected as revenues in fiscal year 2020. 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 2020 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 2021.

Additionally, mobile home tax revenues are recognized on the cash basis due to uncertain availability until collection.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

**NOTE 4 RECEIVABLES**

Certain receivables at November 30, 2020 for the County's major funds and nonmajor funds are as follows:

	General Fund	County Health Fund	Nonmajor Governmental Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>
State of Illinois:			
Sales Taxes	\$ 3,215,840	\$ -	\$ -
Income Taxes	170,270	-	-
Video Gaming Taxes	16,807	-	-
Replacement Taxes	50,544	-	-
Use Taxes	287,805	-	-
Motor Fuel Taxes	-	-	405,920
Reimbursements and Grants	2,101,739	-	251,205
Department of Public Health and Department of Human Services	-	520,868	-
Miscellaneous	699,557	-	-
Total	<u>\$ 6,542,562</u>	<u>\$ 520,868</u>	<u>\$ 657,125</u>
		Nonmajor Governmental Funds	
Other:		<u>                    </u>	
Tipping Fees	\$ 63,804		
Miscellaneous	10,509		
Total	<u>\$ 74,313</u>		

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

**NOTE 5 CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2020 was as follows:

**Primary Government**

	Balance at November 30, 2019	Additions	Deductions	Balance at November 30, 2020
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	595,876	394,478	270,367	719,987
Depreciated:				
Buildings and Building Improvements	30,081,477	52,685	-	30,134,162
Land Improvements	1,643,713	35,737	-	1,679,450
Furnishings and Equipment	15,411,808	1,072,233	387,773	16,096,268
Infrastructure	61,891,615	250,850	-	62,142,465
Total Capital Assets	<u>111,360,204</u>	<u>1,805,983</u>	<u>658,140</u>	<u>112,508,047</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	11,612,190	642,756	-	12,254,946
Land Improvements	1,203,474	36,874	-	1,240,348
Furnishings and Equipment	9,718,781	997,816	364,889	10,351,708
Infrastructure	39,515,349	794,644	-	40,309,993
Total Accumulated Depreciation	<u>62,049,794</u>	<u>2,472,090</u>	<u>364,889</u>	<u>64,156,995</u>
Governmental Capital Assets, Net	<u>\$ 49,310,410</u>	<u>\$ (666,107)</u>	<u>\$ 293,251</u>	<u>\$ 48,351,052</u>

Construction in progress consists primarily of incomplete Highway Department projects.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 5 CAPITAL ASSETS (CONTINUED)**

**Primary Government (Continued)**

Depreciation expense was charged to functions/programs as follows at November 30, 2020:

Judicial	\$ 168,209
Public Safety and Corrections	685,459
Highways	1,049,439
Health and Welfare	159,859
General Governmental Services	409,124
Total Depreciation Expense	<u>\$ 2,472,090</u>

**Discretely Presented Component Unit**

	Balance at November 30, 2019	Additions	Deductions	Balance at November 30, 2020
ETSB:				
Equipment	\$ 4,447,302	\$ 27,906	\$ -	\$ 4,475,208
Less Accumulated Depreciation:				
Equipment	3,227,020	129,565	-	3,356,585
Component Unit Capital Assets, Net	<u>\$ 1,220,282</u>	<u>\$ (101,659)</u>	<u>\$ -</u>	<u>\$ 1,118,623</u>

**NOTE 6 LONG-TERM DEBT**

**Primary Government**

The following is a summary of changes in long-term debt, other than compensated absences, of the County for the year ended November 30, 2020:

	Balance November 30, 2019	Additions	Reductions	Balance November 30, 2020	Current Portion	Long-Term Portion
General Obligation Debt Certificates	\$ 124,144	\$ -	\$ 28,068	\$ 96,076	\$ 28,667	\$ 67,409
Lines of Credit	3,560,059	614,679	749,151	3,425,587	543,575	2,882,012
Capital Leases	591,419	220,493	243,504	568,408	115,960	452,448
Total	<u>\$ 4,275,622</u>	<u>\$ 835,172</u>	<u>\$ 1,020,723</u>	<u>\$ 4,090,071</u>	<u>\$ 688,202</u>	<u>\$ 3,401,869</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 6 LONG-TERM DEBT (CONTINUED)**

**Primary Government (Continued)**

General obligation debt at November 30, 2020 is comprised of the following original issue:

General Obligation Debt Certificates, Series 2006; Dated July 19, 2006; Principal Due Monthly through June 2023; with Interest Due Monthly at 2.1125%; Original Issue of \$378,500.

\$ 96,076

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.

The annual requirements to amortize general obligation debt outstanding at November 30, 2020 are as follows:

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2021	\$ 28,667	\$ 1,364	\$ 30,031
2022	29,279	753	30,032
2023	38,130	151	38,281
Total	<u>\$ 96,076</u>	<u>\$ 2,268</u>	<u>\$ 98,344</u>

The County was approved for a line of credit, dated August 22, 2017, to make drawdowns up to \$5,550,000. The County made drawdowns of \$394,420 and \$1,080,135 during fiscal year 2018. The proceeds were recorded in the General Fund to fund capital projects. The drawdowns were due on February 12, 2020 and November 28, 2020 with interest payable at 2.940% and 3.325%, respectively. The County paid off the outstanding principal from each drawdown during fiscal year 2020.

The County made additional drawdowns of \$614,679 from this line of credit during fiscal year 2020. The proceeds were recorded in the General Fund to fund capital projects. The drawdown is due on December 2, 2021 with interest payable at 2.460%.

The County was approved for a line of credit, dated December 1, 2017, to make drawdowns up to \$4,320,000. The County made drawdowns of \$2,810,908 during fiscal year 2018. The proceeds were recorded in the Heritage Lake Fund (nonmajor governmental fund) to fund expenditures associated with the Heritage Lake project, which is not owned by the County. The drawdown is due on December 1, 2037 with interest payable ranging from 4.100% to 5.800%.

The County has entered into lease agreements as lessee for financing the acquisition of a wheel loader, backhoe, phone equipment, and copier equipment. 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.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 6 LONG-TERM DEBT (CONTINUED)**

**Primary Government (Continued)**

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 743,403
Less: Accumulated Depreciation	<u>91,274</u>
Total	<u><u>\$ 652,129</u></u>

Depreciation expense for these assets acquired through capital lease totaled \$32,335.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2020 were as follows:

	<u>Governmental Activities</u>
<u>Year Ending November 30:</u>	
2021	\$ 138,093
2022	185,184
2023	91,669
2024	<u>204,165</u>
Total	619,111
Less: Amount Representing Interest	<u>50,703</u>
Present Value of Minimum Lease Payments	<u><u>\$ 568,408</u></u>

**Discretely Presented Component Unit**

The following is a summary of changes in long-term debt, other than compensated absences, of the discretely presented component unit for the year ended November 30, 2020:

	Balance November 30, 2019	Additions	Reductions	Balance November 30, 2020	Current Portion	Long-Term Portion
Capital Leases	\$ 785,497	\$ -	\$ -	\$ 785,497	\$ -	\$ 785,497

The discretely presented component unit has entered into a lease agreement as lessee for financing the acquisition of phone equipment. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 6 LONG-TERM DEBT (CONTINUED)**

**Discretely Presented Component Unit (Continued)**

The asset acquired through capital lease is as follows:

	Discretely Presented <u>Component Unit</u>
Machinery and Equipment	\$ 1,059,518
Less: Accumulated Depreciation	<u>264,880</u>
Total	<u><u>\$ 794,638</u></u>

Depreciation expense for this asset acquired through capital lease totaled \$105,952.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2020 were as follows:

	Discretely Presented <u>Component Unit</u>
<u>Year Ending November 30:</u>	
2021	\$ -
2022	131,574
2023	131,574
2024	131,574
Thereafter	<u>526,294</u>
Total	921,016
Less: Amount Representing Interest	<u>135,519</u>
Present Value of Minimum Lease Payments	<u><u>\$ 785,497</u></u>

**Compensated Absences**

Activity for compensated absences for the governmental activities for the year ended November 30, 2020 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
\$ 549,973	\$ 1,207,786	\$ 1,170,945	\$ 586,814	\$ 7,120

**NOTE 7 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, 2020, using the 2019 assessed valuation, the statutory limit for the County was \$79,711,139, providing a debt margin of \$78,265,151.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 8 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, 2020 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Health	\$ 17,857
	Nonmajor Governmental	117,952
County Health	Nonmajor Governmental	14,126
Nonmajor Governmental	Nonmajor Governmental	161,491
	Total	<u>\$ 311,426</u>

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

Interfund transfers consisted of the following:

<u>Transfers Out</u>	<u>Transfers In</u>		
	General Fund	Nonmajor Governmental Funds	Total
General Fund	\$ -	\$ 29,909	\$ 29,909
Nonmajor Governmental Funds	11,346	88,649	99,995
Total	<u>\$ 11,346</u>	<u>\$ 118,558</u>	<u>\$ 129,904</u>

The transfers to the General Fund primarily represent unrestricted interest earnings from various funds and collections that were incorrectly recorded in another fund.

The transfers in to the nonmajor governmental funds are for revenues that were incorrectly recorded in another fund.



**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 9 OTHER REQUIRED DISCLOSURES**

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

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
Tort Judgment	\$ 2,035,462	\$ 2,079,093	\$ 43,631
Economic Development Grant	776,771	801,335	24,564
County Recorder Automation	108,079	209,169	101,090
Treasurer's Automation	16,672	25,709	9,037
County Clerk Automation	25,666	34,096	8,430

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

Fund	Amount of Deficit Balance
Sheriff's Grant	\$ (5,031)
Law Enforcement Operations	(3,774)

These deficits will be eliminated via transfers from other funds or additional revenue allocated to the funds in future years.

**NOTE 10 PENSION PLAN**

**Plan Description**

The County's defined benefit pension plan provides retirement and disability benefits, postretirement 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).

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 10 PENSION PLAN (CONTINUED)**

**Benefits Provided**

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

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

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

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

**Employees Covered by Benefit Terms**

As of December 31, 2019, the following employees were covered by the benefit terms:

**Regular Plan**

	IMRF
Retirees and Beneficiaries Currently Receiving Benefits	334
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	250
Active Plan Members	362
Total	946

**SLEP**

Retirees and Beneficiaries Currently Receiving Benefits	45
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	6
Active Plan Members	40
Total	91

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

**NOTE 10 PENSION PLAN (CONTINUED)**

**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 4.50% of their annual covered salary. The County's annual contribution rate for calendar years 2020 and 2019 was 11.59% and 9.50%, respectively. For the fiscal year ended November 30, 2020, the County contributed \$2,111,601 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 years 2020 and 2019 was 22.85% and 18.45%, respectively. For the fiscal year ended November 30, 2020, the County contributed \$794,869 to the plan.

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

- 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 2.50%.
- Salary Increases were expected to be 3.35% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for nondisabled 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-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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, 2020**

**NOTE 10 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	37%	5.75%
International Equities	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternatives	7%	N/A
Private Equity	N/A	7.60%
Commodities	N/A	3.60%
Cash Equivalents	1%	1.85%
Total	<u>100%</u>	

**Single Discount Rate**

A Single Discount Rate of 7.25% 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 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 10 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, 2018</b>	\$ 135,773,925	\$ 113,528,838	\$ 22,245,087
Changes for the Year:			
Service Cost	2,385,163	-	2,385,163
Interest on Total Pension Liability	9,701,690	-	9,701,690
Differences Between Expected and Actual Experience of the Total Pension Liability	594,546	-	594,546
Contributions - Employer	-	2,306,354	(2,306,354)
Contributions - Employee	-	1,253,492	(1,253,492)
Investment Income	-	21,952,611	(21,952,611)
Benefit Payments, including Refunds of Employee Contributions	(6,857,583)	(6,857,583)	-
Administrative Expense	-	(113,059)	113,059
Other (Net Transfer)	-	43	(43)
Net Changes	<u>5,823,816</u>	<u>18,541,858</u>	<u>(12,718,042)</u>
<b>Balances at December 31, 2019</b>	<u>\$ 141,597,741</u>	<u>\$ 132,070,696</u>	<u>\$ 9,527,045</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, 2019 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 7.25%, 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 6.25%	Current Discount 7.25%	1% Increase 8.25%
Net Pension Liability (Asset)	\$ 26,401,978	\$ 9,527,045	\$ (4,255,618)

\* 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, 2020**

**NOTE 10 PENSION PLAN (CONTINUED)**

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

For the year ended November 30, 2020, the County recognized pension expense of \$2,603,174. At November 30, 2020, 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>	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
<b><i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i></b>		
Differences Between Expected and Actual Experience	\$ 1,001,902	\$ (597,634)
Changes of Assumptions	2,121,622	(1,174,324)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>-</u>	<u>(6,539,621)</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	3,123,524	(8,311,579)
<b><i>Pension Contributions Made Subsequent to the Measurement Date</i></b>	<u>2,703,654</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u><u>\$ 5,827,178</u></u>	<u><u>\$ (8,311,579)</u></u>

\$2,703,654 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, 2021.

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:

<b><u>Year Ending November 30,</u></b>	<b><u>Pension Expense</u></b>
2021	\$ (1,956,378)
2022	(903,286)
2023	418,420
2024	<u>(2,746,811)</u>
Total	<u><u>\$ (5,188,055)</u></u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 11 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, 2020, the following employees were covered by the benefit terms:

Active Employees	339
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Inactive Employees Currently Receiving Benefits	27
Total	366

**Total OPEB Liability**

The County's total OPEB liability of \$30,896,696 was measured as of November 30, 2020 and was determined by an actuarial valuation as of December 1, 2018.

*Actuarial assumptions and other inputs.* The total OPEB liability in the December 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Salary Increases	2.50%
20-Year Tax-Exempt G.O. Bond Rate	2.13%
Healthcare Cost Trend Rates	7.00% decreasing to 5.00% after 8 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, 2018 valuation were based on the results of an actuarial experience study for the period December 1, 2018 through November 30, 2019.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 11 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

**Changes in the Total OPEB Liability**

	Amount
Balance at November 30, 2019	\$ 25,177,764
Changes for the year:	
Service Cost	1,227,191
Interest	693,323
Changes in Assumptions or Other Inputs	4,094,482
Benefit Payments	(296,064)
Net Changes	5,718,932
Balance at November 30, 2020	\$ 30,896,696

Changes in assumptions and other inputs reflect a change in the discount rate from 2.77% in fiscal year 2019 to 2.13% in fiscal year 2020.

*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 (1.13%) or 1-percentage-point higher (3.13%) than the current discount rate:

	1% Decrease (1.13%)	Discount Rate (2.13%)	1% Increase (3.13%)
Total OPEB Liability	\$ 39,075,983	\$ 30,896,696	\$ 24,810,737

*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	\$ 23,782,392	\$ 30,896,696	\$ 40,858,793



**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2020**

**NOTE 11 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

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

For the year ended November 30, 2020, the County recognized OPEB expense of \$2,817,100. At November 30, 2020, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

<b><u>Deferred Amounts Related to OPEB</u></b>	Deferred Outflows of Resources	Deferred Inflows of Resources
<b><i>Deferred Amounts to be Recognized in OPEB</i></b>		
<b><i>Expense in Future Periods</i></b>		
Differences Between Expected and Actual Experience	\$ -	\$ (2,163,987)
Changes of Assumptions	10,316,057	(1,871,804)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	-
Total Deferred Amounts to be Recognized in OPEB		
Expense in Future Periods	\$ 10,316,057	\$ (4,035,791)

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

<u>Year Ending November 30,</u>	<u>OPEB Expense</u>
2021	\$ 896,585
2022	896,585
2023	896,585
2024	896,585
2025	896,585
Thereafter	1,797,341
Total	\$ 6,280,266

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

**NOTE 12 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, 2020, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$741,401. The County does not anticipate any amount to be incurred but not reported related to liability coverage. The County has commercial insurance coverage of \$3,000,000 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 \$7,218,709 and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2020 and 2019 were as follows:

	Health Insurance Fund
Balance - November 30, 2018	\$ 544,408
Claims Incurred	4,454,076
Claims Paid	(4,704,171)
Balance - November 30, 2019	294,313
Claims Incurred	5,330,974
Claims Paid	(4,883,886)
Balance - November 30, 2020	\$ 741,401

**NOTE 13 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, 2020.

As of November 30, 2020, the building is being leased for monthly rental payments of between \$125 and \$2,600 and expires at various times through September 1, 2024. Total rental income for the year ended November 30, 2020 was \$59,150.

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2020**

**NOTE 13 LEASES (CONTINUED)**

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2021	\$ 34,420
2022	12,360
2023	12,360
2024	10,300
Total	<u>\$ 69,440</u>

**NOTE 14 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 are as follows:

<u>Year Ending November 30,</u>	<u>Amount</u>
2021	\$ 51,653
2022	4,304
Total	<u>\$ 55,957</u>

**Contingencies**

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 15 UNCERTAINTIES**

During the fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

**TAZEWELL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – MAJOR FUNDS**  
**YEAR ENDED NOVEMBER 30, 2020**

	General Fund		
	Original Budget	Amended Budget	Actual
<b>REVENUES</b>			
Property Taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,420,153
Sales Taxes/Retailers' Occupation Taxes	9,900,000	9,900,000	10,436,508
Intergovernmental	5,619,939	5,619,939	8,621,550
Loan Repayment	-	-	140,476
Licenses and Permits	658,625	658,625	785,096
Charges for Services	3,639,800	3,639,800	3,138,894
Fines and Forfeitures	467,000	467,000	110,732
Interest	200,800	200,800	178,902
Miscellaneous	470,450	470,450	437,330
Total Revenues	<u>26,456,614</u>	<u>26,456,614</u>	<u>29,269,641</u>
<b>EXPENDITURES</b>			
Judicial	10,316,732	10,265,850	8,479,922
Public Safety and Corrections	13,757,729	14,031,620	13,464,045
Community Development	421,429	421,749	410,600
Health and Welfare	-	-	-
General Governmental Services	10,598,193	10,374,866	6,580,692
Debt Service	1,145,000	1,145,000	868,740
Total Expenditures	<u>36,239,083</u>	<u>36,239,085</u>	<u>29,803,999</u>
Excess (Deficiency) of Revenues Over Expenditures	(9,782,469)	(9,782,471)	(534,358)
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from Issuance of Debt	3,125,000	3,125,000	614,679
Transfers In	3,440,959	3,440,959	11,346
Transfers Out	-	-	(29,909)
Total Other Financing Sources (Uses)	<u>6,565,959</u>	<u>6,565,959</u>	<u>596,116</u>
Net Change in Fund Balances	<u>\$ (3,216,510)</u>	<u>\$ (3,216,512)</u>	61,758
<b>FUND BALANCES</b>			
Beginning of Year			<u>23,524,505</u>
End of Year			<u>\$ 23,586,263</u>

**TAZEWELL COUNTY, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES – BUDGET AND ACTUAL – MAJOR FUNDS (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020**

Tort Judgment Fund			County Health Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ 2,100,000	\$ 2,100,000	\$ 2,070,488	\$ 917,679	\$ 917,679	\$ 904,953
-	-	-	-	-	-
-	-	-	4,922,990	4,922,990	4,260,351
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	573,400	573,400	457,295
-	-	-	-	-	-
400	400	170	25,000	25,000	15,823
-	-	-	232,720	232,720	246,155
<u>2,100,400</u>	<u>2,100,400</u>	<u>2,070,658</u>	<u>6,671,789</u>	<u>6,671,789</u>	<u>5,884,577</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,698,964	6,698,964	5,870,448
2,035,463	2,035,462	2,079,093	-	-	-
-	-	-	30,000	30,000	31,106
<u>2,035,463</u>	<u>2,035,462</u>	<u>2,079,093</u>	<u>6,728,964</u>	<u>6,728,964</u>	<u>5,901,554</u>
64,937	64,938	(8,435)	(57,175)	(57,175)	(16,977)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 64,937</u>	<u>\$ 64,938</u>	<u>(8,435)</u>	<u>\$ (57,175)</u>	<u>\$ (57,175)</u>	<u>(16,977)</u>
		<u>1,557,696</u>			<u>3,284,680</u>
		<u>\$ 1,549,261</u>			<u>\$ 3,267,703</u>

**TAZEWELL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**YEAR ENDED NOVEMBER 30, 2020**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability - Beginning	\$ 25,177,764	\$ 16,898,140	\$ 18,059,702	\$ 16,982,721
Service Cost	1,227,191	490,519	688,948	665,072
Interest on Total OPEB Liability	693,323	592,100	643,792	613,295
Changes in Benefit Terms	-	1,798,503	-	-
Differences Between Expected and Actual Experience	-	(2,722,437)	-	-
Changes in Assumptions	4,094,482	8,379,840	(2,240,756)	-
Benefit Payments and Refunds	<u>(296,064)</u>	<u>(258,901)</u>	<u>(253,546)</u>	<u>(201,386)</u>
Net Change in Total OPEB Liability	<u>5,718,932</u>	<u>8,279,624</u>	<u>(1,161,562)</u>	<u>1,076,981</u>
 Total OPEB Liability - Ending	 <u>\$ 30,896,696</u>	 <u>\$ 25,177,764</u>	 <u>\$ 16,898,140</u>	 <u>\$ 18,059,702</u>
 Covered-Employee Payroll	 22,071,195	 21,044,944	 23,109,589	 15,487,927
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 139.99%	 119.64%	 73.12%	 116.61%

In fiscal year 2020, the discount rate decreased from 2.77% to 2.13%. However, there were no additional changes in assumptions or benefit terms in the actuarial valuation.

In fiscal year 2019, the discount rate decreased from 4.22% to 2.77%. However, there were no additional changes in assumptions or benefit terms in the actuarial valuation.

In fiscal year 2018, the discount rate increased from 3.59% to 4.22%. However, there were no additional changes in assumptions or benefit terms in the actuarial valuation.

No assets are accumulated in a trust to pay related benefits.

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, 2020**

**NOTE 1 BUDGETARY BASIS**

The budgetary comparison schedules for the General Fund, Tort Judgment 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, 2020**

	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>ASSETS</b>					
Cash	\$ 1,966,316	\$ 3,569,180	\$ 3,116,259	\$ 3,617,245	\$ 2,830,502
Investments	-	-	2,687,805	-	-
Receivables:					
Property Taxes	-	1,160,887	-	801,999	667,458
State of Illinois:					
Motor Fuel Tax Allotments	129,031	-	276,889	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	84,014	-	26,166	50,915	396
Total Assets	<u>\$ 2,179,361</u>	<u>\$ 4,730,067</u>	<u>\$ 6,107,119</u>	<u>\$ 4,470,159</u>	<u>\$ 3,498,356</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 155,211	\$ -	\$ 167,687	\$ 193,805	\$ 1,100
Accrued Payroll and Related Costs	-	-	3,636	-	-
Due to Other Funds	26,166	3,569	84,023	-	95
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>181,377</u>	<u>3,569</u>	<u>255,346</u>	<u>193,805</u>	<u>1,195</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	-	1,160,887	-	801,999	667,458
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	1,471,068	-	1,688,910	279,905	1,419,378
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	3,565,611	-	-	-
Assigned to:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	526,916	-	4,162,863	3,194,450	1,410,325
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>1,997,984</u>	<u>3,565,611</u>	<u>5,851,773</u>	<u>3,474,355</u>	<u>2,829,703</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 2,179,361</u>	<u>\$ 4,730,067</u>	<u>\$ 6,107,119</u>	<u>\$ 4,470,159</u>	<u>\$ 3,498,356</u>



**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2020**

Special Revenue							
Township Bridge Fund	Social Security Fund	Animal Control Fund	County Highway Fund	Persons with Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ 252,491	\$ 2,830,914	\$ 714,905	\$ 3,045,700	\$ 218,872	\$ 288,122	\$ 92,418	\$ 719,963
-	-	-	-	-	-	-	-
-	1,098,864	-	1,774,229	494,060	175,913	-	-
-	-	-	-	-	-	-	-
-	-	-	10,509	-	-	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	-	-
<u>\$ 252,491</u>	<u>\$ 3,929,778</u>	<u>\$ 716,229</u>	<u>\$ 4,830,438</u>	<u>\$ 712,932</u>	<u>\$ 464,035</u>	<u>\$ 92,468</u>	<u>\$ 719,963</u>
\$ -	\$ -	\$ 14,881	\$ 34,850	\$ 180,000	\$ 984	\$ 1,571	\$ -
-	38,396	6,875	27,464	-	1,255	568	3,224
52,684	-	-	3,959	-	-	-	-
-	-	-	-	-	-	-	-
52,684	38,396	21,756	66,273	180,000	2,239	2,139	3,224
-	1,098,864	-	1,774,229	494,060	175,913	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	18,239	473,608
-	-	-	-	-	-	-	-
78,080	-	-	-	-	-	-	-
-	-	134,386	-	38,872	135,520	-	-
-	-	-	-	-	-	-	-
-	2,792,518	-	-	-	-	-	-
-	-	-	-	-	-	72,040	243,131
-	-	-	-	-	-	-	-
121,727	-	-	2,989,936	-	-	-	-
-	-	558,763	-	-	150,363	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>199,807</u>	<u>2,792,518</u>	<u>694,473</u>	<u>2,989,936</u>	<u>38,872</u>	<u>285,883</u>	<u>90,329</u>	<u>716,739</u>
<u>\$ 252,491</u>	<u>\$ 3,929,778</u>	<u>\$ 716,229</u>	<u>\$ 4,830,438</u>	<u>\$ 712,932</u>	<u>\$ 464,035</u>	<u>\$ 92,468</u>	<u>\$ 719,963</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2020**

<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	\$ -	\$ 502,224	\$ 132,161	\$ 54,540	\$ 1,632,937
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Motor Fuel Tax Allotments	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	63,804
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ -	\$ 502,224	\$ 132,161	\$ 54,540	\$ 1,696,741
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 35	\$ 5,895	\$ 859
Accrued Payroll and Related Costs	-	3,218	-	-	2,810
Due to Other Funds	-	-	-	-	36,719
Unearned Revenue	-	-	235	-	-
Total Liabilities	-	3,218	270	5,895	40,388
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	-	-	-	-	-
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted for:					
Judicial	-	-	50,833	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	406,192
General Governmental Services	-	482,405	-	-	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	81,058	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	1,250,161
General Governmental Services	-	16,601	-	48,645	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	-	499,006	131,891	48,645	1,656,353
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ -	\$ 502,224	\$ 132,161	\$ 54,540	\$ 1,696,741

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2020**

Special Revenue						
Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle and Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund	GIS Fund	Law Enforcement Operations Fund
\$ 33	\$ 647,941	\$ 78,236	\$ 69,956	\$ -	\$ 402,393	\$ 167,726
-	-	-	-	-	-	-
-	-	-	-	-	-	-
195,879	-	-	50,115	5,211	-	-
-	-	-	-	-	900	-
-	-	-	-	-	-	-
<u>\$ 195,912</u>	<u>\$ 647,941</u>	<u>\$ 78,236</u>	<u>\$ 120,071</u>	<u>\$ 5,211</u>	<u>\$ 403,293</u>	<u>\$ 167,726</u>
\$ 195,879	\$ -	\$ -	\$ 3,455	\$ -	\$ -	\$ 171,500
-	2,825	-	3,217	4,658	4,479	-
-	-	-	-	5,584	-	-
-	-	-	-	-	-	-
195,879	2,825	-	6,672	10,242	4,479	171,500
-	-	-	-	-	-	-
-	-	-	-	-	900	-
-	453,956	-	-	-	-	-
-	-	70,135	-	2,077	-	-
-	-	-	-	-	-	-
-	-	-	-	-	220,548	-
-	-	-	-	-	-	-
-	191,160	-	-	-	-	-
-	-	8,101	-	-	-	-
-	-	-	-	-	-	-
33	-	-	113,399	-	-	-
-	-	-	-	-	177,366	-
-	-	-	-	(7,108)	-	(3,774)
<u>33</u>	<u>645,116</u>	<u>78,236</u>	<u>113,399</u>	<u>(5,031)</u>	<u>398,814</u>	<u>(3,774)</u>
<u>\$ 195,912</u>	<u>\$ 647,941</u>	<u>\$ 78,236</u>	<u>\$ 120,071</u>	<u>\$ 5,211</u>	<u>\$ 403,293</u>	<u>\$ 167,726</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2020**

<b>ASSETS</b>	Special Revenue				
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
Cash	\$ 25,405	\$ 503,105	\$ 277,756	\$ 157,250	\$ 88,684
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Motor Fuel Tax Allotments	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 25,405	\$ 503,105	\$ 277,756	\$ 157,250	\$ 88,684
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll and Related Costs	263	-	1,334	-	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	263	-	1,334	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	-	-	-	-	-
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted for:					
Judicial	-	-	264,793	-	83,564
Public Safety and Corrections	-	300,275	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	18,803	-	-	100,830	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	11,629	-	5,120
Public Safety and Corrections	-	202,830	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	6,339	-	-	56,420	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	25,142	503,105	276,422	157,250	88,684
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 25,405	\$ 503,105	\$ 277,756	\$ 157,250	\$ 88,684

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2020**

Special Revenue

Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake Fund	Indemnity Fund	Sheriff's Commissary Fund	Drug Court Operations and Administration Fund	Public Defender Automation Fund	Total
\$ 134,707	\$ 13,840	\$ 1,158,280	\$ 471,974	\$ 116,419	\$ 136,594	\$ 3,082	\$ 30,038,130
-	-	-	440,564	-	-	-	3,128,369
-	-	435,469	-	-	-	-	6,608,879
-	-	-	-	-	-	-	405,920
-	-	-	-	-	-	-	251,205
-	-	-	-	-	-	-	74,313
-	-	-	-	-	-	-	2,274
-	-	-	-	-	-	-	161,491
<u>\$ 134,707</u>	<u>\$ 13,840</u>	<u>\$ 1,593,749</u>	<u>\$ 912,538</u>	<u>\$ 116,419</u>	<u>\$ 136,594</u>	<u>\$ 3,082</u>	<u>\$ 40,670,581</u>
\$ -	\$ 214	\$ -	\$ -	\$ -	\$ 1,564	\$ -	\$ 1,129,490
-	-	-	-	-	-	-	104,222
-	-	-	80,770	-	-	-	293,569
-	-	-	-	-	-	-	235
-	214	-	80,770	-	1,564	-	1,527,516
-	-	435,469	-	-	-	-	6,608,879
-	-	-	-	-	-	-	2,274
132,573	-	-	-	-	-	3,077	1,480,643
-	13,388	-	-	116,419	134,564	-	636,858
-	-	1,082,244	-	-	-	-	6,019,585
-	-	-	-	-	-	-	714,970
-	-	-	107,745	-	-	-	930,331
-	-	-	-	-	-	-	6,358,129
2,134	-	-	-	-	-	5	606,277
-	238	-	-	-	466	-	211,635
-	-	76,036	-	-	-	-	12,482,253
-	-	-	-	-	-	-	2,072,719
-	-	-	724,023	-	-	-	1,029,394
-	-	-	-	-	-	-	(10,882)
<u>134,707</u>	<u>13,626</u>	<u>1,158,280</u>	<u>831,768</u>	<u>116,419</u>	<u>135,030</u>	<u>3,082</u>	<u>32,534,186</u>
<u>\$ 134,707</u>	<u>\$ 13,840</u>	<u>\$ 1,593,749</u>	<u>\$ 912,538</u>	<u>\$ 116,419</u>	<u>\$ 136,594</u>	<u>\$ 3,082</u>	<u>\$ 40,670,581</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (DEFICITS)  
YEAR ENDED NOVEMBER 30, 2020**

	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>					
Property Taxes	\$ -	\$ 836,415	\$ -	\$ 782,265	\$ 650,243
Public Safety Sales Taxes	-	1,346,580	-	-	-
Intergovernmental	2,422,930	153,852	5,413,845	89,747	17,329
Loan Repayment	-	-	-	-	-
Charges for Services	-	-	70,109	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	6,093	-	24,389	8,415	9,914
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,429,023</u>	<u>2,336,847</u>	<u>5,508,343</u>	<u>880,427</u>	<u>677,486</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	1,852,872	-	3,724,935	1,065,294	456,949
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	-	-	-
Retirement	-	759,828	-	-	-
Capital Outlay	-	-	-	174,297	128,763
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>1,852,872</u>	<u>759,828</u>	<u>3,724,935</u>	<u>1,239,591</u>	<u>585,712</u>
Excess (Deficiency) of Revenues Over Expenditures	576,151	1,577,019	1,783,408	(359,164)	91,774
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Capital Lease Obligation	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(71,341)	-	-	(17,308)	-
Total Other Financing Sources (Uses)	<u>(71,341)</u>	<u>-</u>	<u>-</u>	<u>(17,308)</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	504,810	1,577,019	1,783,408	(376,472)	91,774
<b>FUND BALANCES (DEFICITS)</b>					
Beginning of Year	1,493,174	1,988,592	4,068,365	3,850,827	2,737,929
End of Year	<u>\$ 1,997,984</u>	<u>\$ 3,565,611</u>	<u>\$ 5,851,773</u>	<u>\$ 3,474,355</u>	<u>\$ 2,829,703</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020**

Special Revenue							
Township Bridge Fund	Social Security Fund	Animal Control Fund	County Highway Fund	Persons with Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ -	\$ 1,072,988	\$ -	\$ 1,734,159	\$ 547,027	\$ 185,626	\$ -	\$ -
-	580,357	-	-	-	-	-	-
-	-	-	201,331	-	-	-	-
-	-	-	-	-	-	-	-
-	-	568,641	126,491	-	-	44,400	257,824
-	-	12,090	-	-	-	-	-
97	-	2,764	9,621	-	-	-	2,688
-	-	3,756	6,345	-	95	-	-
97	1,653,345	587,251	2,077,947	547,027	185,721	44,400	260,512
-	-	-	-	-	-	48,923	286,059
-	-	-	-	-	-	-	-
-	-	-	1,877,359	-	-	-	-
-	-	597,610	-	542,100	162,978	-	-
-	-	-	-	-	-	-	-
-	360,438	-	-	-	-	-	-
-	-	48,457	420,843	-	-	-	-
-	-	-	14,450	-	-	-	-
-	-	-	7,214	-	-	-	-
-	360,438	646,067	2,319,866	542,100	162,978	48,923	286,059
97	1,292,907	(58,816)	(241,919)	4,927	22,743	(4,523)	(25,547)
-	-	-	220,493	-	-	-	-
-	-	-	88,649	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	309,142	-	-	-	-
97	1,292,907	(58,816)	67,223	4,927	22,743	(4,523)	(25,547)
199,710	1,499,611	753,289	2,922,713	33,945	263,140	94,852	742,286
<u>\$ 199,807</u>	<u>\$ 2,792,518</u>	<u>\$ 694,473</u>	<u>\$ 2,989,936</u>	<u>\$ 38,872</u>	<u>\$ 285,883</u>	<u>\$ 90,329</u>	<u>\$ 716,739</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020**

	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>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	3,812	-	-
Loan Repayment	3,603	-	-	-	-
Charges for Services	-	213,618	38,559	2,798	365,648
Fines and Forfeitures	-	-	-	-	-
Interest	1,308	1,298	346	243	6,011
Miscellaneous	-	-	-	-	-
Total Revenues	<u>4,911</u>	<u>214,916</u>	<u>42,717</u>	<u>3,041</u>	<u>371,659</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	801,335	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	402,605
General Governmental Services	-	202,894	-	25,709	-
Retirement	-	-	-	-	-
Capital Outlay	-	6,275	-	-	6,550
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>801,335</u>	<u>209,169</u>	<u>-</u>	<u>25,709</u>	<u>409,155</u>
Excess (Deficiency) of Revenues Over Expenditures	(796,424)	5,747	42,717	(22,668)	(37,496)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Capital Lease Obligation	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(6,011)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,011)</u>
Net Change in Fund Balances (Deficits)	(796,424)	5,747	42,717	(22,668)	(43,507)
<b>FUND BALANCES (DEFICITS)</b>					
Beginning of Year	<u>796,424</u>	<u>493,259</u>	<u>89,174</u>	<u>71,313</u>	<u>1,699,860</u>
End of Year	<u>\$ -</u>	<u>\$ 499,006</u>	<u>\$ 131,891</u>	<u>\$ 48,645</u>	<u>\$ 1,656,353</u>



**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020**

Special Revenue						
Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle and Equipment Fund	Children's Advocacy Center Fund	Sheriff's Grant Fund	GIS Fund	Law Enforcement Operations Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
472,684	-	-	172,350	61,670	-	-
-	-	-	-	-	-	-
-	258,405	70,350	-	-	357,675	137,699
-	-	-	-	-	-	-
-	2,606	237	266	-	1,210	118
-	-	-	84,595	-	7,500	-
472,684	261,011	70,587	257,211	61,670	366,385	137,817
-	306,747	-	-	-	-	-
-	-	42,113	-	59,593	-	-
-	-	-	-	-	-	-
472,684	-	-	227,585	-	-	-
-	-	-	-	-	309,658	-
-	-	-	-	-	-	-
-	-	-	-	-	-	171,500
-	-	-	-	-	-	-
472,684	306,747	42,113	227,585	59,593	309,658	171,500
-	(45,736)	28,474	29,626	2,077	56,727	(33,683)
-	-	-	-	-	-	-
-	-	-	-	-	-	29,909
-	-	-	-	-	-	-
-	-	-	-	-	-	29,909
-	(45,736)	28,474	29,626	2,077	56,727	(3,774)
33	690,852	49,762	83,773	(7,108)	342,087	-
\$ 33	\$ 645,116	\$ 78,236	\$ 113,399	\$ (5,031)	\$ 398,814	\$ (3,774)

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020**

	Special Revenue				
	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>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Loan Repayment	-	-	-	-	-
Charges for Services	20,774	-	100,635	39,473	6,600
Fines and Forfeitures	-	52,835	-	-	-
Interest	109	1,652	811	628	301
Miscellaneous	-	-	-	-	-
Total Revenues	<u>20,883</u>	<u>54,487</u>	<u>101,446</u>	<u>40,101</u>	<u>6,901</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	22,506	-	4,869
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	34,096	-	-	27,181	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	51,738	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>34,096</u>	<u>-</u>	<u>22,506</u>	<u>78,919</u>	<u>4,869</u>
Excess (Deficiency) of Revenues Over Expenditures	(13,213)	54,487	78,940	(38,818)	2,032
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Capital Lease Obligation	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	(13,213)	54,487	78,940	(38,818)	2,032
<b>FUND BALANCES (DEFICITS)</b>					
Beginning of Year	<u>38,355</u>	<u>448,618</u>	<u>197,482</u>	<u>196,068</u>	<u>86,652</u>
End of Year	<u>\$ 25,142</u>	<u>\$ 503,105</u>	<u>\$ 276,422</u>	<u>\$ 157,250</u>	<u>\$ 88,684</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020**

Special Revenue							
Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake Fund	Indemnity Fund	Sheriff's Commissary Fund	Drug Court Operations and Administration Fund	Public Defender Automation Fund	Total
\$ -	\$ -	\$ 421,690	\$ -	\$ -	\$ -	\$ -	\$ 6,230,413
-	-	-	-	-	-	-	1,926,937
-	-	-	-	-	-	-	9,009,550
-	-	-	-	-	-	-	3,603
66,566	5,991	-	-	86,680	24,865	2,654	2,866,455
-	-	-	-	-	-	-	64,925
322	37	2,853	10,044	-	466	5	94,852
-	-	-	-	-	-	-	102,291
<u>66,888</u>	<u>6,028</u>	<u>424,543</u>	<u>10,044</u>	<u>86,680</u>	<u>25,331</u>	<u>2,659</u>	<u>20,299,026</u>
3,186	-	-	-	-	-	-	672,290
-	428	-	-	61,888	14,371	-	178,393
-	-	-	-	-	-	-	801,335
-	-	-	-	-	-	-	8,977,409
-	-	-	-	-	-	-	2,405,562
-	-	-	12	-	-	-	599,550
-	-	-	-	-	-	-	1,120,266
-	-	-	-	-	-	-	1,008,423
-	-	-	-	-	-	-	14,450
-	-	-	-	-	-	-	7,214
<u>3,186</u>	<u>428</u>	<u>-</u>	<u>12</u>	<u>61,888</u>	<u>14,371</u>	<u>-</u>	<u>15,784,892</u>
63,702	5,600	424,543	10,032	24,792	10,960	2,659	4,514,134
-	-	-	-	-	-	-	220,493
-	-	-	-	-	-	-	118,558
-	-	-	(5,335)	-	-	-	(99,995)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,335)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,056</u>
63,702	5,600	424,543	4,697	24,792	10,960	2,659	4,753,190
71,005	8,026	733,737	827,071	91,627	124,070	423	27,780,996
<u>\$ 134,707</u>	<u>\$ 13,626</u>	<u>\$ 1,158,280</u>	<u>\$ 831,768</u>	<u>\$ 116,419</u>	<u>\$ 135,030</u>	<u>\$ 3,082</u>	<u>\$ 32,534,186</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
BALANCE SHEET – BY ACCOUNT  
NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2019**

<b>ASSETS</b>	General	Working	Total	
	Account	Cash Account	2020	2019
Cash and Cash Equivalents	\$ 15,201,970	\$ 229,129	\$ 15,431,099	\$ 17,597,997
Investments	3,362,544	233,008	3,595,552	3,523,371
Receivables:				
Property Taxes	5,704,595	-	5,704,595	5,445,000
State of Illinois:				
Sales Taxes	3,215,840	-	3,215,840	3,145,307
Income Taxes	170,270	-	170,270	167,511
Video Gaming Taxes	16,807	-	16,807	11,994
Replacement Taxes	50,544	-	50,544	62,526
Use Taxes	287,805	-	287,805	227,891
Reimbursements and Grants	2,101,739	-	2,101,739	438,690
Miscellaneous	699,557	-	699,557	109,074
Total Receivables	<u>12,247,157</u>	<u>-</u>	<u>12,247,157</u>	<u>9,607,993</u>
Prepaid Expenses	54,137	-	54,137	69,952
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	135,809	-	135,809	194,866
Due from (to) Other General Fund Accounts	11,379	(11,379)	-	-
<b>Total Assets</b>	<b><u>\$ 31,057,643</u></b>	<b><u>\$ 450,758</u></b>	<b><u>\$ 31,508,401</u></b>	<b><u>\$ 31,038,826</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 1,219,661	\$ -	\$ 1,219,661	\$ 619,489
Accrued Payroll and Related Costs	479,817	-	479,817	766,415
Due to Others - Deferred Prosecution	24,220	-	24,220	20,372
Due to Others - Veteran Memorial	2,678	-	2,678	2,668
Trust Funds Due to Others	487,009	-	487,009	660,377
Total Liabilities	<u>2,213,385</u>	<u>-</u>	<u>2,213,385</u>	<u>2,069,321</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent Year's Property Taxes	5,704,595	-	5,704,595	5,445,000
Unavailable Revenue	4,158	-	4,158	-
Total Deferred Inflows of Resources	<u>5,708,753</u>	<u>-</u>	<u>5,708,753</u>	<u>5,445,000</u>
<b>FUND BALANCE</b>				
Nonspendable:				
Prepaid Expenses	54,137	-	54,137	69,952
Committed to:				
Public Safety and Corrections	252,740	-	252,740	1,571,752
Assigned to:				
Judicial	456,607	-	456,607	453,524
Public Safety and Corrections	113,732	-	113,732	86,908
Working Cash	-	450,758	450,758	450,757
Unassigned	22,258,289	-	22,258,289	20,891,612
Total Fund Balance	<u>23,135,505</u>	<u>450,758</u>	<u>23,586,263</u>	<u>23,524,505</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b><u>\$ 31,057,643</u></b>	<b><u>\$ 450,758</u></b>	<b><u>\$ 31,508,401</u></b>	<b><u>\$ 31,038,826</u></b>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BY ACCOUNT  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	General	Working	Total	
	Account	Cash Account	2020	2019
<b>REVENUES</b>				
Property Taxes	\$ 5,420,153	\$ -	\$ 5,420,153	\$ 5,471,317
Sales Taxes/Retailers' Occupation Taxes	10,436,508	-	10,436,508	11,140,015
Intergovernmental	8,621,550	-	8,621,550	5,817,538
Loan Repayment	140,476	-	140,476	-
Licenses and Permits	785,096	-	785,096	841,835
Charges for Services	3,138,894	-	3,138,894	3,094,118
Fines and Forfeitures	110,732	-	110,732	422,326
Interest	175,354	3,548	178,902	389,676
Miscellaneous	437,330	-	437,330	461,003
Total Revenues	<u>29,266,093</u>	<u>3,548</u>	<u>29,269,641</u>	<u>27,637,828</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	8,479,922	-	8,479,922	7,674,679
Public Safety and Corrections	13,143,314	-	13,143,314	11,484,994
Community Development	410,600	-	410,600	363,453
General Governmental Services	6,466,686	-	6,466,686	4,758,784
Capital Outlay	434,737	-	434,737	1,115,609
Debt Service:				
Principal	825,431	-	825,431	771,055
Interest	43,309	-	43,309	60,326
Total Expenditures	<u>29,803,999</u>	<u>-</u>	<u>29,803,999</u>	<u>26,228,900</u>
Excess (Deficiency) of Revenues Over Expenditures	(537,906)	3,548	(534,358)	1,408,928
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Capital Lease Obligation	-	-	-	174,323
Proceeds from Issuance of Debt	614,679	-	614,679	-
Transfers In	11,346	-	11,346	55,335
Transfers Out	(29,909)	-	(29,909)	(130,946)
Transfers from (to) Other General Fund Accounts	3,547	(3,547)	-	-
Total Other Financing Sources (Uses)	<u>599,663</u>	<u>(3,547)</u>	<u>596,116</u>	<u>98,712</u>
Net Change in Fund Balance	61,757	1	61,758	1,507,640
<b>FUND BALANCE</b>				
Beginning of Year	<u>23,073,748</u>	<u>450,757</u>	<u>23,524,505</u>	<u>22,016,865</u>
End of Year	<u>\$ 23,135,505</u>	<u>\$ 450,758</u>	<u>\$ 23,586,263</u>	<u>\$ 23,524,505</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,420,153	\$ 5,471,317
Other Taxes:				
Sales Taxes	4,500,000	4,500,000	4,773,137	4,801,685
Retailers' Occupation Taxes	600,000	600,000	565,191	736,168
Public Safety Sales Taxes	4,800,000	4,800,000	5,098,180	5,602,162
Total Other Taxes	<u>9,900,000</u>	<u>9,900,000</u>	<u>10,436,508</u>	<u>11,140,015</u>
Intergovernmental:				
Income Taxes	2,300,000	2,300,000	2,777,536	2,723,242
Replacement Taxes	750,000	750,000	757,421	847,990
Use Taxes	550,000	550,000	1,097,922	859,511
Video Gaming Taxes	121,500	121,500	122,557	139,295
Salary Reimbursements:				
State's Attorney	151,877	151,877	161,798	157,028
Drug Attorney	-	-	-	(4,700)
Director of Court Services	645,438	645,438	906,201	479,960
Probation Officers	350,286	350,286	307,242	239,381
Supervisor of Assessments	37,000	37,000	47,579	46,365
Public Defender	100,000	100,000	105,847	103,901
Total Salary Reimbursements	<u>1,284,601</u>	<u>1,284,601</u>	<u>1,528,667</u>	<u>1,021,935</u>
Expenditure Reimbursements:				
Administrative Adjudication	3,500	3,500	5,925	6,017
Illinois Emergency Services and Disaster Agency	46,500	46,500	80,455	55,931
Election Polling Place, Judges, and Miscellaneous Reimbursements	35,000	35,000	14,996	37,365
Hazardous Materials Emergency Preparedness	20,000	20,000	8,116	583
Total Expenditure Reimbursements	<u>105,000</u>	<u>105,000</u>	<u>109,492</u>	<u>99,896</u>
Grant Revenue:				
Local CURE	-	-	1,055,459	-
Downstate Small Business	-	-	580,000	-
FEMA Public Assistance	-	-	176,880	-
HAVA Grant	60,000	60,000	264,473	125,669
Other	448,838	448,838	151,143	-
Total Grant Revenue	<u>508,838</u>	<u>508,838</u>	<u>2,227,955</u>	<u>125,669</u>
Total Intergovernmental	5,619,939	5,619,939	8,621,550	5,817,538

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Loan Repayment	\$ -	\$ -	\$ 140,476	\$ -
Licenses and Permits:				
Liquor Licenses	20,000	20,000	18,050	18,484
Building and Zoning Permits	78,625	78,625	144,994	145,128
Marriage Licenses	30,000	30,000	35,665	36,558
Host Fees	530,000	530,000	586,387	641,665
Total Licenses and Permits	<u>658,625</u>	<u>658,625</u>	<u>785,096</u>	<u>841,835</u>
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	233,000	233,000	261,407	220,260
Recording Fees	457,500	457,500	513,045	447,312
Certified Copies and Federal Liens	100	100	40	190
Total County Recorder	<u>690,600</u>	<u>690,600</u>	<u>774,492</u>	<u>667,762</u>
Circuit Clerk:				
Case Costs and Fees	1,190,000	1,190,000	1,241,356	886,746
Court Systems	90,000	90,000	139,380	76,509
Other	118,900	118,900	79,846	102,806
Total Circuit Clerk	<u>1,398,900</u>	<u>1,398,900</u>	<u>1,460,582</u>	<u>1,066,061</u>
County Clerk:				
Certificates, Recording, and Copy Fees	183,550	183,550	203,466	207,497
County Sheriff:				
Case Fees	45,000	45,000	156,981	52,372
Protection Fund	250,000	250,000	226,404	199,495
Imprisonment Fee	20,000	20,000	10,505	16,561
Bond Fees	50,000	50,000	41,456	55,299
Jail Rental	385,000	385,000	157,175	217,346
Other	210,250	210,250	68,325	189,612
Total County Sheriff	<u>960,250</u>	<u>960,250</u>	<u>660,846</u>	<u>730,685</u>
County Treasurer:				
Interest, Penalties, and Costs	360,000	360,000	-	388,605
Deferred Prosecution	45,000	45,000	35,898	30,870
Court Services	1,500	1,500	2,190	1,603
Legal Services	-	-	1,420	1,035
Total Charges for Services	<u>3,639,800</u>	<u>3,639,800</u>	<u>3,138,894</u>	<u>3,094,118</u>
Fines and Forfeitures	467,000	467,000	110,732	422,326
Interest	200,800	200,800	175,354	382,226

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Miscellaneous:				
County Farm	\$ 40,000	\$ 40,000	\$ 47,782	\$ 52,859
Franchise Fees	185,000	185,000	162,548	163,179
Rent	100,000	100,000	100,795	104,445
Copy Fees	37,400	37,400	25,038	26,266
Other	108,050	108,050	101,167	114,254
Total Miscellaneous	<u>470,450</u>	<u>470,450</u>	<u>437,330</u>	<u>461,003</u>
Total Revenues	26,456,614	26,456,614	29,266,093	27,630,378
<b>EXPENDITURES</b>				
General Governmental Services -				
County Board:				
Board Chairman	29,220	29,220	29,220	28,232
Liquor Commissioner	2,649	2,649	2,649	2,649
Director of Administrative Services	140,997	143,016	143,016	138,891
Clerk Hire	42,479	43,104	43,104	41,691
Overtime	750	690	-	11
Board Members - Committee Work	21,000	21,000	15,480	20,400
Board Members - Board Meetings	50,400	50,400	50,400	50,000
IMRF	24,980	24,980	22,823	-
Social Security	21,950	21,950	20,991	-
Medical Insurance	31,289	31,289	31,289	30,564
Office Supplies	300	3,054	2,827	122
Dues and Subscriptions	13,500	13,500	9,432	10,326
Consulting Fees	-	48,806	66,815	-
Mileage	8,100	8,100	5,784	10,141
Board Chairman Travel	6,000	6,000	194	1,997
Administrator Travel	2,500	2,500	-	-
Total County Board	<u>396,114</u>	<u>450,258</u>	<u>444,024</u>	<u>335,024</u>



**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Circuit Clerk:				
Clerk Hire	\$ 782,181	\$ 782,181	\$ 563,610	\$ 566,818
County Officer	96,777	96,777	96,777	93,504
Exempt Personnel	64,582	64,582	69,005	61,562
Overtime	-	-	-	5,371
IMRF	109,356	109,356	77,310	-
Social Security	72,181	72,181	52,444	-
Medical Insurance	293,209	293,209	259,614	265,444
Office Supplies	550	550	-	-
Dues and Subscriptions	500	500	75	490
Special Audit	11,200	11,200	11,200	12,500
Miscellaneous Equipment	448	448	-	8
Total Circuit Clerk	<u>1,430,984</u>	<u>1,430,984</u>	<u>1,130,035</u>	<u>1,005,697</u>
Judicial - Public Defender:				
Public Defender - Salary	159,114	159,114	158,442	154,269
Assistant Public Defenders - Salaries	782,223	780,941	769,004	707,677
Clerk Hire	32,724	34,006	34,006	33,387
Part-Time Help	11,733	11,733	12,385	9,867
Overtime	1,200	1,200	1,710	610
IMRF	114,393	114,393	102,287	-
Social Security	75,505	75,505	68,218	-
Medical Insurance	228,337	228,337	214,207	222,309
Office Supplies	150	150	15	-
Dues and Subscriptions	2,500	2,500	2,052	1,488
Books and Records	600	600	469	320
Investigator Services	200	200	-	-
Mileage	500	500	182	195
Education and Training	2,500	2,500	-	1,200
Assistant Public Defender - Office	31,100	31,100	25,590	26,088
Total Public Defender	<u>1,442,779</u>	<u>1,442,779</u>	<u>1,388,567</u>	<u>1,157,410</u>
Judicial - State's Attorney:				
State's Attorney - Salary	173,745	173,745	176,047	171,398
Assistant State's Attorneys - Salaries	1,235,207	1,235,207	1,050,162	1,077,073
Investigators	96,522	96,522	43,847	57,819
Victim Witness Coordinator	171,742	171,742	133,058	128,754
Legal Secretaries	53,211	53,211	65,674	53,115
Clerical	64,533	64,533	65,721	70,121
Part-Time Help	25,000	25,000	8,079	4,905
Overtime	1,000	1,000	70	495
IMRF	208,152	208,152	155,646	-
Social Security	139,303	139,303	107,321	-
Medical Insurance	257,990	257,990	231,799	245,001
Office Supplies	4,400	4,400	2,884	557
Books and Records	13,500	13,500	9,414	9,742

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - State's Attorney (Continued):				
Dues and Insurance	\$ 8,500	\$ 8,500	\$ 11,080	\$ 8,261
Contractual Services	2,400	2,400	-	-
Leads/Secretary of State	2,000	2,000	557	-
State Appellate Prosecutor Service	200,000	200,000	87,392	126,388
Court Reporter Fees	24,000	24,000	19,820	17,825
Witness Fees	5,000	5,000	743	2,309
Mileage	1,000	1,000	-	222
Extradition	4,000	4,000	4,994	4,289
Publication of Legal Notices	4,500	4,500	2,225	2,674
Vehicle Maintenance	1,000	1,000	634	484
Equipment Maintenance	1,000	1,000	-	-
Travel	1,000	1,000	41	51
Miscellaneous Equipment	2,000	2,000	-	705
Total State's Attorney	2,700,705	2,700,705	2,177,208	1,982,188
Judicial - Jury Commission:				
Jury Commissioners	5,850	5,850	5,415	5,513
Part-Time Help	12,000	12,000	5,519	10,166
Jurors' Fees	50,000	50,000	17,900	36,770
Social Security	1,299	1,299	673	-
Office Supplies	4,900	4,900	213	224
Computer Contract	26,650	26,650	19,988	19,988
Telephone	1,000	1,000	-	-
Mileage	40,000	40,000	20,026	41,054
Equipment Maintenance	648	648	-	-
Total Jury Commission	142,347	142,347	69,734	113,715
General Governmental Services -				
County Audit:				
External Audit Fee	80,000	80,000	80,000	82,300
Single Audit	3,000	3,000	3,000	3,000
Consultant	6,150	6,150	5,350	850
Total County Audit	89,150	89,150	88,350	86,150

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Auditor:				
Auditor - Salary	\$ 55,168	\$ 55,168	\$ 55,168	\$ 53,302
Part-Time Help	15,000	15,000	9,595	12,736
IMRF	6,178	6,178	6,542	-
Social Security	5,237	5,237	5,215	-
Medical Insurance	18,504	18,504	11,118	17,971
Office Supplies	500	500	-	380
Dues and Subscriptions	2,000	2,000	1,006	1,006
Mileage	1,000	1,000	-	-
Consultant	2,000	2,000	-	-
Legal Notices	100	100	-	-
Returned to the State	-	-	147,170	-
Equipment	2,000	2,000	-	-
Total Auditor	<u>107,687</u>	<u>107,687</u>	<u>235,814</u>	<u>85,395</u>
General Governmental Services -				
County Clerk:				
Department Head - Salary	83,707	83,707	83,707	83,707
Elections Supervisor	101,251	101,251	110,845	98,181
Clerk Hire	374,444	374,444	397,133	366,316
Part-Time Help	18,500	18,500	70,397	15,130
Election Judges	190,000	190,000	143,143	131,428
Overtime	20,000	20,000	21,433	4,401
IMRF	68,092	68,092	61,221	-
Social Security	46,360	46,360	51,628	-
Medical Insurance	102,608	102,608	106,581	100,534
Office Supplies	2,000	2,000	1,671	1,713
Election Supplies	325,000	325,000	332,643	270,090
Dues and Subscriptions	500	500	750	405
Contractual Services	-	2,100	397	-
Computer Service	44,490	44,490	44,490	44,490
Mileage	6,500	4,400	7,229	6,489
Printing	25,075	23,075	21,713	18,890
Equipment Maintenance	1,000	1,000	-	6,719
Equipment	5,000	5,000	9,615	32,336
Total County Clerk	<u>1,414,527</u>	<u>1,412,527</u>	<u>1,464,596</u>	<u>1,180,829</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department Head - Salary	\$ 82,157	\$ 82,157	\$ 82,157	\$ 82,157
Management/Professional	116,453	118,194	118,194	114,719
Clerk Hire	107,529	110,263	111,133	108,643
Part-Time Help	15,225	15,225	22,858	17,164
Overtime	2,000	2,000	2,274	2,445
IMRF	38,602	38,602	36,649	-
Social Security	25,571	25,571	24,911	-
Medical Insurance	90,510	90,510	88,002	88,083
Office Supplies	870	870	770	808
Dues and Subscriptions	700	700	198	698
Publication of Legal Notices	4,000	4,000	2,661	5,447
Office Equipment and Maintenance	7,800	7,800	7,644	5,000
Equipment	2,223	2,223	-	-
Total County Treasurer and Tax				
Extension and Collection	493,640	498,115	497,451	425,164
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department Head	75,017	76,120	76,120	75,111
Deputy Assessor	36,240	36,374	36,374	35,744
Chief Clerk	57,641	58,541	57,196	56,877
Clerk Hire	61,613	63,285	63,813	55,194
Part-Time Help	51,000	47,192	45,107	33,249
Overtime	500	500	-	-
IMRF	26,774	26,774	28,147	-
Social Security	21,251	21,251	20,485	-
Medical Insurance	68,818	68,818	58,330	70,653
Office Supplies	691	691	186	524
Dues and Subscriptions	363	363	325	364
Mileage	513	513	27	218
Publication of Legal Notices	21,000	21,000	17,686	17,864
Equipment	246	246	37	247
Total Supervisor of Assessments				
and Assessment Maps	421,667	421,668	403,833	346,045

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
County Board of Review:				
Board of Review Members	\$ 86,892	\$ 86,892	\$ 86,892	\$ 86,032
Social Security	6,647	6,647	6,457	-
Office Supplies	640	640	1,086	633
Dues and Subscriptions	1,309	1,309	1,021	1,212
Appraisals	6,000	6,000	5,400	-
Mileage	300	300	-	-
Medical Insurance	11,726	11,726	11,714	11,403
Total County Board of Review	<u>113,514</u>	<u>113,514</u>	<u>112,570</u>	<u>99,280</u>
Community Development - Zoning:				
Department Head	74,273	75,688	75,368	73,183
Building Inspector	56,861	57,691	57,691	55,806
IMRF	29,214	29,214	26,459	-
Social Security	19,948	19,948	17,556	-
Clerk Hire	58,948	56,110	56,429	57,579
Field Inspector	61,978	62,891	62,891	61,069
Medical Insurance	76,265	76,265	74,203	72,873
Office Supplies	400	800	764	341
Technical Supplies	600	600	597	600
Gasoline	1,939	1,939	1,631	2,162
Dues and Subscriptions	997	797	667	757
Tri-County Regional Planning Committee	9,045	9,045	9,045	9,045
Appeal Board	8,701	8,301	6,937	9,059
Mileage	424	424	388	361
Publication of Legal Notices	3,389	3,389	2,954	3,246
Vehicle Maintenance	997	997	897	802
NPDES	1,000	1,000	1,000	1,000
Building Code Inspections	13,200	13,200	11,777	12,325
Addressing Services	2,800	2,800	2,800	3,200
Deposit Reimbursement	450	650	546	45
Total Zoning	<u>421,429</u>	<u>421,749</u>	<u>410,600</u>	<u>363,453</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Building Administration:				
Department Head - Salary	\$ 65,693	\$ 66,670	\$ 66,670	\$ 59,004
Maintenance Personnel	49,804	48,827	47,697	39,909
Part-Time Help	32,381	29,352	26,076	28,230
Overtime	2,500	2,500	1,493	2,593
IMRF	17,719	17,719	15,025	-
Social Security	11,695	11,695	9,114	-
Medical Insurance	23,215	23,215	23,215	21,649
Medical Supplies	5,500	5,500	1,098	-
Clothing	2,500	2,500	810	810
Repair/Maintenance Supplies	16,500	16,500	14,982	14,010
Property Taxes	13,000	13,000	12,658	12,335
Janitorial Service	103,400	103,400	101,168	94,407
Architect Consultant Fees	10,000	10,000	6,437	4,296
Other Consultant Fees	2,000	2,000	-	-
Telephone	117,000	117,000	81,671	58,739
Phone Repair	250	250	-	-
Cellular and Pager Service	71,000	71,000	65,663	64,704
Mileage	250	250	-	-
Parking Lot	7,500	7,500	6,800	7,950
Publication of Legal Notices	4,000	4,000	1,652	2,683
Fuel	1,100	1,100	289	282
Electricity and Gas	135,000	135,000	118,214	133,561
Water	20,000	20,000	20,905	21,531
Pest Control	3,600	3,600	3,452	3,591
Garbage Collection	4,000	4,000	3,720	4,460
Building Maintenance	68,000	68,000	64,499	33,496
Equipment Maintenance	30,000	30,000	18,644	17,003
Elevator Maintenance	7,500	7,500	6,261	7,926
Grounds Maintenance	5,500	5,500	1,455	1,998
Fire Extinguisher Maintenance	2,000	2,000	1,614	2,091
Capital Projects	2,715,000	2,715,000	249,702	389,835
Building Construction	75,000	75,000	-	8,425
Security/Technology	29,250	29,250	29,250	29,250
Miscellaneous Equipment	-	-	-	459
Total Building Administration	<u>3,651,857</u>	<u>3,648,828</u>	<u>1,000,234</u>	<u>1,065,227</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

EXPENDITURES (CONTINUED)	2020			2019
	Original Budget	Amended Budget	Actual	Actual
Public Safety and Corrections - Justice Center:				
Maintenance Personnel	\$ 57,985	\$ 58,255	\$ 58,255	\$ -
Custodial Personnel	-	-	-	65,885
Part Time	12,118	14,877	13,281	14,855
Overtime	10,000	10,000	5,359	5,740
IMRF	9,516	9,516	8,269	-
Social Security	6,281	6,281	7,184	-
Medical Insurance	16,909	16,909	16,909	16,427
Medical Insurance	4,500	4,500	-	-
Clothing	2,000	2,000	975	975
Repair/Maintenance Supplies	55,200	55,200	51,944	40,011
Janitorial Service	64,680	64,680	63,819	58,800
Consultant	8,000	8,000	-	-
Parking Lot	5,000	5,000	3,750	4,025
Electricity and Gas	135,000	135,000	149,652	172,752
Fuel	2,500	2,500	546	1,383
Water	35,000	35,000	29,825	33,125
Pest Control	1,700	1,700	1,320	1,440
Garbage Collection	5,500	5,500	7,091	6,793
Building Maintenance	45,000	45,000	49,672	36,690
Equipment Maintenance	30,000	30,000	28,853	26,023
Elevator Maintenance	4,500	4,500	3,727	3,808
Grounds Maintenance	3,500	3,500	3,202	2,991
Fire Extinguisher Maintenance	2,500	2,500	640	359
Security/Technology	79,250	79,250	70,459	67,193
Building Construction and Remodeling	435,000	435,000	81,518	203,685
Total Justice Center	1,031,639	1,034,668	656,250	762,960
Public Safety and Corrections - County Sheriff:				
Department Head - Salary	113,030	113,030	113,029	113,030
Deputies	280,320	275,667	273,395	237,519
Jail Superintendent	93,229	85,326	85,326	106,964
Jail Command Officers	482,823	440,376	442,129	472,275
Chief Clerk	61,134	63,189	63,189	65,977
Clerk Hire	414,942	391,703	390,509	404,856
Control Room Technician	156,537	165,947	211,704	164,798
Database Manager	64,639	67,749	67,749	64,707
Overtime	480,350	570,350	578,272	770,992
IMRF	1,139,680	1,139,680	1,098,047	-
Social Security	555,217	555,217	589,564	-
Part-Time Help	139,313	139,313	116,601	141,276
Deputy Hire	2,219,306	2,448,568	2,458,225	2,400,884
Jailers	2,171,142	2,188,909	2,169,464	2,067,875
Clerical Holiday Pay	19,250	19,250	12,863	19,961
Control Room Holiday Pay	19,250	19,250	14,773	14,230
Deputies Holiday Pay	165,377	165,377	170,706	177,981
Jailers Holiday Pay	141,372	141,372	149,210	151,156

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Sheriff (Continued):				
Deputies Educational Allowance	\$ 500	\$ 500	\$ -	\$ -
Medical Insurance	1,379,829	1,379,829	1,363,976	1,334,350
Physical Fitness	35,600	35,600	28,000	25,200
Office Supplies	18,000	18,000	13,991	17,983
Field Supplies	18,000	18,000	15,364	15,667
Books and Records	2,000	2,000	1,199	1,147
Food for Prisoners	260,000	260,000	213,364	241,330
Medical and Nursing Supplies	70,000	70,000	78,532	88,255
Crime Prevention	4,300	4,300	3,581	3,784
Gasoline	110,000	110,000	91,523	109,181
Uniform Equipment and Weapons	136,100	136,100	123,983	168,693
Dues and Subscriptions	3,000	3,000	2,588	2,615
K-9 Expenses	2,800	2,800	2,361	2,732
Process Servers	35,000	35,000	20,375	26,250
Health Professionals	387,655	387,655	377,091	399,611
Communication Center	419,000	419,000	410,434	333,707
Automobile Maintenance	72,000	72,000	65,809	57,574
Radio Maintenance	44,000	44,000	39,086	39,540
DUI Education	2,000	2,000	7	-
Sheriff Merit Board	15,000	15,000	6,403	15,690
MEG Unit	13,168	13,168	13,167	12,025
Drug Enforcement	-	-	5,789	65,723
Law Enforcement Technology	35,000	35,000	32,008	34,064
Automobile Purchase	211,000	208,500	195,964	226,978
Miscellaneous Equipment (Squad Cars)	35,000	35,000	24,856	15,188
Miscellaneous Equipment	12,000	12,000	6,514	11,659
Total County Sheriff	<u>12,037,863</u>	<u>12,308,725</u>	<u>12,140,720</u>	<u>10,623,427</u>
Public Safety and Corrections -				
Emergency Services:				
Department Head	80,226	81,703	82,703	79,040
Response Coordinator/P.T.	27,161	25,684	23,284	19,392
Medical Insurance	17,112	17,112	17,112	16,620
Office Supplies	1,050	1,050	158	35
Volunteer Awards and Recognition	550	550	541	545
Gasoline	1,100	1,100	350	1,257
Uniforms	595	595	314	679
Communication/Direct TV	2,700	2,700	1,484	1,073
Mileage	1,900	1,900	518	1,883



**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency Call	\$ 3,500	\$ 3,500	\$ 2,321	\$ 2,028
IMRF	11,044	11,044	10,009	-
Social Security	8,215	8,215	7,789	-
Utilities	8,500	8,500	7,870	8,964
Equipment Maintenance	6,825	6,825	2,501	4,511
Public Awareness Campaign	550	550	32	286
HMEP LEPC Grant	41,981	41,981	6,257	653
Consultant	4,946	4,946	-	-
New Equipment	28,500	28,500	28,480	3,162
Equipment Rental	900	900	-	-
Miscellaneous Equipment	3,500	3,500	2,208	856
Total Emergency Services	<u>250,855</u>	<u>250,855</u>	<u>193,931</u>	<u>140,984</u>
Judicial - Court Security:				
Salaries	533,202	480,691	478,356	486,021
IMRF	79,363	79,363	83,122	-
Social Security	40,790	40,790	10,687	-
Medical Insurance	564	564	564	552
Contractual Services	45,000	45,000	51,246	53,659
New Equipment	4,100	4,100	3,291	2,306
Total Court Security	<u>703,019</u>	<u>650,508</u>	<u>627,266</u>	<u>542,538</u>
Judicial - Court Services Probation				
Upgrade:				
Office Supplies	2,500	2,500	1,594	2,771
Books and Records	1,000	1,000	649	546
Gas/Oil	7,100	7,100	1,923	9,029
Dues and Subscriptions	1,000	1,000	360	340
Contractual Services	303,700	283,700	31,168	29,339
Work Release/Electronic Monitoring	124,650	134,650	53,302	58,295
Medical Services	62,525	62,525	62,358	46,830
T/PCC	14,057	14,057	8,231	12,733
Meals/Miles	1,000	1,000	275	57
Vehicle Maintenance	5,500	5,500	2,939	12,556
Equipment Maintenance	2,030	2,030	-	-
Training	15,834	15,834	4,209	27,605
Center for Prevention and Abuse	13,500	13,500	13,500	26,648
Computer Equipment	29,120	34,120	30,135	29,287
Vehicle Acquisition	6,000	6,000	-	-
Officer Safety Equipment	4,160	9,160	5,614	802
Miscellaneous Equipment	4,000	4,000	844	557
Total Court Services Probation Upgrade	<u>597,676</u>	<u>597,676</u>	<u>217,101</u>	<u>257,395</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Court Services and Juvenile Detention:				
Director - Salary	\$ 105,856	\$ 109,433	\$ 109,433	\$ 106,260
Chief Probation Officers	355,927	359,077	354,326	336,562
Officers Merit	2,500	2,500	2,500	2,500
IMRF	220,318	220,318	170,395	-
Social Security	145,421	145,421	114,379	-
Probation Officers	988,992	982,104	790,470	874,169
Pretrial Officers	151,289	151,450	151,450	149,369
Stipends	14,500	14,500	7,400	14,455
On Call Wages	35,000	35,000	38,058	37,364
Clerk Hire	244,166	244,166	162,834	173,214
Overtime	2,704	2,704	156	3,693
Medical Insurance	380,798	380,798	371,457	377,643
Gasoline/Oil	7,090	7,090	4,137	-
Vehicle Maintenance	5,500	5,500	2,940	-
Detention	183,000	183,000	133,727	191,340
Private Homes and Institutions	202,354	202,354	162,911	112,356
Total Court Services and Juvenile Detention	3,045,415	3,045,415	2,576,573	2,378,925
Judicial - Courts:				
Court Secretaries	39,427	40,516	40,516	39,577
Guardian Ad Litem	76,125	76,500	76,500	55,586
Part-Time Help	11,146	11,311	11,311	6,101
IMRF	14,684	14,684	13,429	-
Social Security	9,692	9,692	9,182	-
Medical Insurance	11,733	11,733	24,990	25,155
Office Supplies	800	1,300	702	998
Jurors' Food and Lodging	1,500	1,000	159	1,341
Judge's Salaries	4,300	4,300	4,020	4,021
Attorney's Fees	31,800	31,800	68,373	50,750
Court Reporting Fees	9,100	9,100	6,628	7,463
Specialty Court	14,100	14,100	6,583	14,836
Drug Court	-	-	-	1,282
Drug Testing	3,500	3,500	-	-
Program Completion	1,000	1,000	139	-
Incentives	2,500	2,500	23	-
Witness Fees	1,900	2,600	1,997	1,520
Testing Fees	17,000	17,000	28,434	26,689
Indigent Publications	-	-	70	295
Office Equipment Maintenance	800	100	-	-
Miscellaneous Equipment	2,700	2,700	382	1,197
Total Courts	253,807	255,436	293,438	236,811

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety and Corrections -				
County Coroner:				
Coroner - Salary	\$ 79,092	\$ 79,092	\$ 79,092	\$ 76,417
Clerk Hire	30,498	30,498	32,735	29,933
Deputy Coroner	57,994	57,994	58,861	58,164
Part-Time Clerical	1,700	1,700	-	-
Part-Time Deputy Coroner Expense	64,802	64,802	58,825	53,050
Clerical Overtime	150	150	-	-
IMRF	19,440	19,440	18,780	-
Social Security	18,302	18,302	16,291	-
Medical Insurance	30,469	30,469	42,266	27,718
Office Supplies	1,525	123	151	398
Investigation Supplies	7,000	8,270	8,352	2,371
Gasoline	2,000	2,000	1,734	1,399
Dues and Subscriptions	750	882	882	750
Pathologist and Laboratory	81,150	81,737	104,602	92,655
Morgue Use	17,000	18,500	20,959	18,156
Mileage	2,000	2,000	1,905	994
Body Removal	17,000	22,650	25,946	19,415
Indigent Burial	1,000	833	833	300
Vehicle Maintenance	900	480	480	2,268
Equipment Maintenance	250	-	-	2,877
Coroner Computer Prog Support	4,350	(2,550)	450	-
Total County Coroner	437,372	437,372	473,144	386,865

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
Farm Operations:				
Field Repairs	\$ 2,500	\$ 2,500	\$ 766	\$ 2,460
Fertilizer and Chemicals	18,500	18,500	18,500	16,743
Seed	8,000	8,000	8,000	6,962
Insurance	600	600	495	510
Total Farm Operations	<u>29,600</u>	<u>29,600</u>	<u>27,761</u>	<u>26,675</u>
General Governmental Services -				
General County:				
Systems Administrator	63,990	65,392	65,392	64,234
I.T. Manager	40,521	41,359	41,359	39,770
Human Resources Manager	122,899	124,101	124,101	120,202
Clerk Hire	78,600	78,600	78,594	77,142
Finance Director	66,967	67,964	67,964	65,978
Overtime	4,300	4,300	722	-
IMRF	43,727	43,727	39,728	-
Social Security	28,862	28,862	29,242	-
Employees' Group Insurance	70,726	70,726	124,333	125,748
Office Supplies	11,200	9,200	7,543	8,201
Computer Supplies	12,000	8,200	2,324	18,412
Copy Machine Supplies	12,000	14,500	14,072	12,971
Computer Contract	362,500	362,500	364,451	278,370
Computer Maintenance	3,100	3,100	2,597	1,742
Systems Consultant	44,000	44,000	17,325	24,863
Administrative Adjudication Services	8,500	8,500	5,585	9,145
Tax Notice Handling	4,350	4,350	4,122	3,605
Attorney Fees	-	-	-	4,398
IRS Audit Adj/Affordable Care	3,500	3,500	2,053	1,985
Postage	165,000	165,000	231,721	125,542
Copy Machine Maintenance	55,000	62,800	62,719	52,616
Education and Training	192,916	192,916	36,925	88,170
Pekin Landfill	17,000	17,000	16,781	11,576
Multi County ROE	132,063	132,063	132,064	132,064
Youth Services Board	13,500	13,500	13,500	13,500
Tri-County Regional Planning Commission	14,050	14,050	14,050	14,050
Tazewell County Soil and Water Conservation	7,500	7,500	7,500	7,500
Economic Development Council	75,000	75,000	75,000	93,750
Center for Prevention of Abuse	31,000	31,000	31,000	31,000

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services -				
General County (Continued):				
Heartland Community Health Clinic	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Technology Upgrades	137,275	137,275	57,170	298,042
Software/Licenses	27,000	27,000	23,971	63,286
Hazmat Equipment	2,500	2,500	1,210	2,500
Adjustments	490,248	255,891	-	-
Downstate Small Business Stabilization	-	-	580,000	-
Bad Debt Expense	-	-	25,941	-
Contingent and Miscellaneous	1,533,643	1,482,143	-	-
Total General County	<u>3,880,437</u>	<u>3,603,519</u>	<u>2,306,059</u>	<u>1,795,362</u>
Debt Service:				
Principal	1,145,000	1,145,000	825,431	771,055
Interest	-	-	43,309	60,326
Total Debt Service	<u>1,145,000</u>	<u>1,145,000</u>	<u>868,740</u>	<u>831,381</u>
Total Expenditures	<u>36,239,083</u>	<u>36,239,085</u>	<u>29,803,999</u>	<u>26,228,900</u>
Excess (Deficiency) of Revenues Over Expenditures	(9,782,469)	(9,782,471)	(537,906)	1,401,478
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Capital Lease Obligation	-	-	-	174,323
Proceeds from Issuance of Debt	3,125,000	3,125,000	614,679	-
Transfers In	3,440,959	3,440,959	14,893	62,785
Transfers Out	-	-	(29,909)	(130,946)
Total Other Financing Sources (Uses)	<u>6,565,959</u>	<u>6,565,959</u>	<u>599,663</u>	<u>106,162</u>
Net Change in Fund Balance	<u>\$ (3,216,510)</u>	<u>\$ (3,216,512)</u>	61,757	1,507,640
<b>FUND BALANCE</b>				
Beginning of Year			<u>23,073,748</u>	<u>21,566,108</u>
End of Year			<u>\$ 23,135,505</u>	<u>\$ 23,073,748</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Motor Fuel Tax Allotments	\$ 2,625,827	\$ 2,625,827	\$ 2,422,930	\$ 1,236,680
Interest	16,000	16,000	6,093	19,104
Miscellaneous	24,255	24,255	-	24,255
Total Revenues	<u>2,666,082</u>	<u>2,666,082</u>	<u>2,429,023</u>	<u>1,280,039</u>
<b>EXPENDITURES</b>				
Highways:				
Road Improvements	<u>2,950,000</u>	<u>2,950,000</u>	<u>1,852,872</u>	<u>844,082</u>
Excess (Deficiency) of Revenues Over Expenditures	(283,918)	(283,918)	576,151	435,957
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(60,600)</u>	<u>(60,600)</u>	<u>(71,341)</u>	<u>(206,420)</u>
Net Change in Fund Balance	<u>\$ (344,518)</u>	<u>\$ (344,518)</u>	504,810	229,537
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,493,174</u>	<u>1,263,637</u>
End of Year			<u>\$ 1,997,984</u>	<u>\$ 1,493,174</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019
	Original Budget	Amended Budget	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 848,000	\$ 848,000	\$ 836,415	\$ 789,343
Public Safety Sales Taxes	1,425,000	1,425,000	1,346,580	1,016,298
Intergovernmental:				
Replacement Taxes	135,000	135,000	153,852	168,854
Total Revenues	2,408,000	2,408,000	2,336,847	1,974,495
<b>EXPENDITURES</b>				
Retirement:				
Illinois Municipal Retirement Fund	2,870,741	2,870,741	759,828	2,194,394
Net Change in Fund Balance	<u>\$ (462,741)</u>	<u>\$ (462,741)</u>	1,577,019	(219,899)
<b>FUND BALANCE</b>				
Beginning of Year			1,988,592	2,208,491
End of Year			<u>\$ 3,565,611</u>	<u>\$ 1,988,592</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 2,100,000	\$ 2,100,000	\$ 2,070,488	\$ 1,666,416
Interest	400	400	170	2,243
Total Revenues	<u>2,100,400</u>	<u>2,100,400</u>	<u>2,070,658</u>	<u>1,668,659</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Administrative Costs:				
Workmen's Compensation	655,000	655,000	572,461	505,445
Unemployment Insurance	50,000	45,613	74,873	14,361
Outside Defense	550,000	550,000	744,287	226,880
Risk Management	1,500	1,500	-	-
Medical Insurance	21,791	21,791	21,791	21,166
Adjustments	5,306	-	-	-
Professional Services	215,411	225,103	227,016	212,802
Stop Loss Reinsurance:				
Property	74,841	74,841	74,841	67,060
General Liability	250,389	250,389	248,437	205,014
Bonds	8,000	8,000	1,483	5,311
Broker/TPA Fees	30,000	30,000	30,000	-
Physical Damage/Loss Replacement	50,000	50,000	57,607	29,916
Contingency	96,927	96,927	-	-
Automobile	26,298	26,298	26,297	24,186
Total Expenditures	<u>2,035,463</u>	<u>2,035,462</u>	<u>2,079,093</u>	<u>1,312,141</u>
Net Change in Fund Balance	<u>\$ 64,937</u>	<u>\$ 64,938</u>	(8,435)	356,518
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,557,696</u>	<u>1,201,178</u>
End of Year			<u>\$ 1,549,261</u>	<u>\$ 1,557,696</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Motor Fuel Tax Allotments	\$ 5,186,118	\$ 5,186,118	\$ 5,413,845	\$ 2,303,286
Charges for Services:				
Reimbursement for Services and Materials	69,244	69,244	70,109	68,067
Interest	52,000	52,000	24,389	64,752
Total Revenues	<u>5,307,362</u>	<u>5,307,362</u>	<u>5,508,343</u>	<u>2,436,105</u>
<b>EXPENDITURES</b>				
Highways:				
Superintendent's Salary	144,863	146,273	147,183	141,945
Illinois Municipal Retirement	16,790	16,790	17,424	15,842
Social Security	11,082	11,082	10,632	10,198
Medical Insurance	11,118	11,118	11,118	10,801
Engineering	29,050	29,050	-	28,491
Mileage	1,500	1,500	167	1,781
Maintenance	5,530,000	5,530,000	3,538,411	2,273,962
Adjustments	4,008	2,598	-	-
Total Expenditures	<u>5,748,411</u>	<u>5,748,411</u>	<u>3,724,935</u>	<u>2,483,020</u>
Net Change in Fund Balance	<u>\$ (441,049)</u>	<u>\$ (441,049)</u>	1,783,408	(46,915)
<b>FUND BALANCE</b>				
Beginning of Year			<u>4,068,365</u>	<u>4,115,280</u>
End of Year			<u>\$ 5,851,773</u>	<u>\$ 4,068,365</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 793,100	\$ 793,100	\$ 782,265	\$ 783,781
Intergovernmental:				
Replacement Taxes	77,000	77,000	89,747	98,498
Charges for Services:				
Construction and Engineering Fees	150,397	150,397	-	24,293
Interest	12,000	12,000	8,415	15,375
Total Revenues	<u>1,032,497</u>	<u>1,032,497</u>	<u>880,427</u>	<u>921,947</u>
<b>EXPENDITURES</b>				
Highways:				
Engineering Consultant	283,800	483,800	396,023	241,649
Bridge Construction	1,896,233	1,696,233	843,568	462,681
Total Expenditures	<u>2,180,033</u>	<u>2,180,033</u>	<u>1,239,591</u>	<u>704,330</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,147,536)	(1,147,536)	(359,164)	217,617
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	(17,308)	-
Net Change in Fund Balance	<u>\$ (1,147,536)</u>	<u>\$ (1,147,536)</u>	(376,472)	217,617
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,850,827</u>	<u>3,633,210</u>
End of Year			<u>\$ 3,474,355</u>	<u>\$ 3,850,827</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 659,200	\$ 659,200	\$ 650,243	\$ 651,248
Intergovernmental:				
Replacement Taxes	12,000	12,000	17,329	19,019
Interest	33,000	33,000	9,914	39,465
Total Revenues	<u>704,200</u>	<u>704,200</u>	<u>677,486</u>	<u>709,732</u>
<b>EXPENDITURES</b>				
Highways:				
Road Improvements	<u>735,083</u>	<u>735,083</u>	<u>585,712</u>	<u>462,666</u>
Net Change in Fund Balance	<u>\$ (30,883)</u>	<u>\$ (30,883)</u>	91,774	247,066
<b>FUND BALANCE</b>				
Beginning of Year			<u>2,737,929</u>	<u>2,490,863</u>
End of Year			<u>\$ 2,829,703</u>	<u>\$ 2,737,929</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Maintenance and Construction	\$ -	\$ -	\$ -	\$ 62,001
Interest	100	100	97	96
Total Revenues	<u>100</u>	<u>100</u>	<u>97</u>	<u>62,097</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 100</u>	<u>\$ 100</u>	97	62,097
<b>FUND BALANCE</b>				
Beginning of Year			<u>199,710</u>	<u>137,613</u>
End of Year			<u>\$ 199,807</u>	<u>\$ 199,710</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 917,679	\$ 917,679	\$ 904,953	\$ 906,769
Intergovernmental:				
Replacement Taxes	187,230	187,230	189,214	207,665
Grant Revenue:				
Local CURE	-	-	269,299	-
Bioterrorism Preparedness	135,978	135,978	174,488	172,979
Vaccine Allowance and Grant	75,000	75,000	105,590	123,900
IDPA Medicaid	230,000	230,000	9,977	112,654
Illinois Breast/Cervical Center	293,573	293,573	452,267	344,526
IDPA Medi-Check	42,000	42,000	37,502	60,969
IDPH Local Health Protection	227,567	227,567	227,301	273,221
Tobacco Grant	60,000	60,000	60,490	40,891
Dental Health (Doral Dental)	445,000	445,000	92,835	291,019
Family Case Management	385,320	385,320	354,020	300,655
Women, Infants, and Children	876,741	876,741	299,481	850,023
Teen Reach	159,520	159,520	151,531	148,341
Illinois Environmental Protection Agency - Solid Waste Enforcement Grant	83,493	83,493	90,641	75,186
Medicare	4,000	4,000	7,844	7,470
Drug Free Communities	125,000	125,000	122,994	125,020
Better Birth Outcomes	217,000	217,000	190,930	176,682
Susan G. Komen	85,520	85,520	125,832	87,146
Other	1,290,048	1,290,048	1,298,115	1,140,612
Total Grant Revenue	<u>4,735,760</u>	<u>4,735,760</u>	<u>4,071,137</u>	<u>4,331,294</u>
Total Intergovernmental	4,922,990	4,922,990	4,260,351	4,538,959
Charges for Services:				
Dental Clinic Patient	25,000	25,000	4,271	11,385
Immunizations and Other	153,400	153,400	119,207	140,935
Environmental Health	305,000	305,000	248,655	293,589
Teen Reach	90,000	90,000	85,162	83,881
Total Charges for Services	<u>573,400</u>	<u>573,400</u>	<u>457,295</u>	<u>529,790</u>
Interest	25,000	25,000	15,823	48,663
Miscellaneous	<u>232,720</u>	<u>232,720</u>	<u>246,155</u>	<u>159,170</u>
Total Revenues	6,671,789	6,671,789	5,884,577	6,183,351

**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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES</b>				
Health and Welfare:				
County Health:				
Department Head	\$ 105,060	\$ 100,560	\$ 89,692	\$ 101,761
Administrative Staff	374,980	369,980	342,654	349,194
Health Education Staff	76,502	71,502	64,089	55,360
Nursing Staff	276,664	288,664	266,380	258,637
Environmental Health Staff	333,190	338,190	317,705	320,898
Screening Technician	5,500	2,500	(2,967)	5,531
Maintenance Salaries	38,972	40,472	40,191	36,598
Clinician's Salaries	45,000	45,000	7,815	-
On-Call Help	20,277	21,777	20,336	20,354
Part-Time Help	15,000	1,000	337	6,294
Overtime	1,000	2,000	1,460	507
Medical Insurance	241,680	226,680	223,036	216,908
Office Supplies	7,081	11,581	8,824	9,628
Educational Materials	24,000	28,000	22,702	21,127
DHC Supplies	-	-	710	2,885
Vaccine	118,236	118,236	221,577	245,560
Medical Supplies - Field Staff	142,082	142,082	140,648	147,745
Technical Supplies	6,200	6,200	3,623	5,761
Contractual Services	172,500	172,500	173,123	168,507
Laboratory Expense	-	-	117	233
Medical Service	6,000	6,000	4,294	4,170
Telephone	9,600	9,600	-	17,303
Postage	4,476	4,476	3,712	3,778
Mileage	15,000	10,000	11,376	17,344
Utilities	25,000	25,000	20,522	22,532
Vehicle Maintenance	2,500	5,500	4,626	2,023
Building Maintenance	15,403	25,403	28,189	20,833
Conferences and Seminars	2,150	2,150	912	2,620
Education and Training	6,500	6,500	2,493	3,232
Building, Equipment, and Furniture	46,860	55,860	47,752	47,193
Adjustments	108,000	108,000	104,159	26,387
Contingency	112,271	112,271	-	-
Total County Health	2,357,684	2,357,684	2,170,087	2,140,903

**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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Women, Infants, and Children:				
Salaries	\$ 212,511	\$ 212,511	\$ 206,331	\$ 215,635
Medical Insurance	70,612	70,612	52,975	75,113
Office Supplies	1,201	1,201	17,413	678
Contractual Services	3,854	3,854	5,534	1,809
Postage	180	180	392	227
WIC - Food Instruments - Noncash	579,101	579,101	-	549,723
Mileage	1,186	1,186	1,306	1,043
Education and Training	8,096	8,096	2,171	5,673
Equipment	-	-	5,964	-
Total Women, Infants, and Children	<u>876,741</u>	<u>876,741</u>	<u>292,086</u>	<u>849,901</u>
Teen Reach:				
Salaries	688,022	688,022	592,871	649,455
Medical Insurance	51,176	51,176	52,645	40,652
Supplies	29,532	29,532	19,694	26,692
Contractual Services	103,221	103,221	58,010	103,128
Postage	245	245	307	341
Mileage	8,700	8,700	6,776	8,171
Education and Training	2,000	2,000	835	1,451
Equipment	1,500	1,500	1,444	2,162
Total Teen Reach	<u>884,396</u>	<u>884,396</u>	<u>732,582</u>	<u>832,052</u>
Case Management:				
Salaries	537,161	537,161	498,041	468,436
Medical Insurance	102,099	102,099	83,949	77,430
Supplies	2,400	2,400	16,340	4,495
Contractual Services	20,307	20,307	15,338	27,787
Postage	1,280	1,280	1,394	1,046
Travel	11,073	11,073	3,015	11,561
Education and Training	-	-	117	1,255
Equipment	-	-	7,589	309
Total Case Management	<u>674,320</u>	<u>674,320</u>	<u>625,783</u>	<u>592,319</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Dental Health Services:				
Salaries	\$ 402,200	\$ 402,200	\$ 193,505	\$ 387,036
Medical Insurance	94,192	94,192	49,551	90,176
Dental Health Supplies	47,800	47,800	11,003	46,139
Contractual	31,762	31,762	20,250	27,575
Postage	225	225	718	124
Mileage	891	891	212	652
DHC Rent and Utilities	60,000	60,000	32,847	62,397
Education and Training	-	-	-	8,415
Equipment	7,210	7,210	-	2,015
Total Dental Health Services	<u>644,280</u>	<u>644,280</u>	<u>308,086</u>	<u>624,529</u>
Special Grants:				
Salaries	785,486	785,486	1,092,472	716,191
Medical Insurance	134,375	134,375	157,378	118,877
Supplies	43,933	43,933	55,119	32,200
Contractual Services	92,824	92,824	157,676	83,465
Patient Care	175,603	175,603	185,638	213,686
Postage	2,734	2,734	5,332	2,840
Mileage	9,620	9,620	5,122	8,214
Education and Training	11,268	11,268	991	7,748
Equipment	5,700	5,700	82,096	6,269
Total Special Grants	<u>1,261,543</u>	<u>1,261,543</u>	<u>1,741,824</u>	<u>1,189,490</u>
Total Health and Welfare	6,698,964	6,698,964	5,870,448	6,229,194
Debt Service:				
Principal	30,000	30,000	28,907	18,382
Interest	-	-	2,199	3,293
Total Debt Service	<u>30,000</u>	<u>30,000</u>	<u>31,106</u>	<u>21,675</u>
Total Expenditures	<u>6,728,964</u>	<u>6,728,964</u>	<u>5,901,554</u>	<u>6,250,869</u>
Excess (Deficiency) of Revenues Over Expenditures	(57,175)	(57,175)	(16,977)	(67,518)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	-	-	-	884
Net Change in Fund Balance	<u>\$ (57,175)</u>	<u>\$ (57,175)</u>	(16,977)	(66,634)
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,284,680</u>	<u>3,351,314</u>
End of Year			<u>\$ 3,267,703</u>	<u>\$ 3,284,680</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,088,200	\$ 1,088,200	\$ 1,072,988	\$ 1,054,395
Public Safety Sales Taxes	575,000	575,000	580,357	539,414
Total Revenues	<u>1,663,200</u>	<u>1,663,200</u>	<u>1,653,345</u>	<u>1,593,809</u>
<b>EXPENDITURES</b>				
Retirement:				
Social Security	<u>1,714,527</u>	<u>1,714,527</u>	<u>360,438</u>	<u>1,509,849</u>
Net Change in Fund Balance	<u>\$ (51,327)</u>	<u>\$ (51,327)</u>	1,292,907	83,960
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,499,611</u>	<u>1,415,651</u>
End of Year			<u>\$ 2,792,518</u>	<u>\$ 1,499,611</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Registration Fees, Kennel Services, and City Contracts	\$ 600,769	\$ 600,769	\$ 568,641	\$ 632,230
Fines and Forfeitures	15,000	15,000	12,090	15,380
Interest	6,000	6,000	2,764	9,684
Miscellaneous	2,500	2,500	3,756	2,084
Total Revenues	<u>624,269</u>	<u>624,269</u>	<u>587,251</u>	<u>659,378</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head Salary	61,330	61,330	60,756	60,424
Kennel Manager	33,359	33,658	33,658	32,615
Animal Rabies Warden	101,368	101,368	100,009	97,438
Kennel Assistant	28,988	28,991	28,991	28,451
On-Call	9,600	9,600	9,360	9,200
Clerk Hire	66,620	66,620	59,829	63,309
Part-Time Help	11,600	11,600	10,527	7,585
Overtime	15,000	15,000	13,175	15,583
IMRF	36,655	36,655	37,218	34,814
Social Security	25,082	25,082	22,464	22,576
Medical Insurance	75,789	75,789	88,885	81,215
Office Supplies	500	500	509	649
Dues/Certifications	500	658	645	325
Feed	1,000	1,665	1,240	951
Drugs, Vaccines, and Medical Supplies	4,800	4,800	5,084	5,319
Cleaning, Maintenance, and Chemical Supplies	4,000	4,000	4,685	4,714
Gasoline	8,000	8,000	8,057	11,532
Uniforms	2,425	2,275	2,573	2,275
Veterinary Office Service	21,000	21,000	22,228	23,253
Telephone	4,880	4,000	-	1,946
Cellular Telephone	2,500	2,500	2,258	2,449

**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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Postage	\$ 13,650	\$ 13,650	\$ 14,918	\$ 12,780
Communication Center	30,000	30,000	21,643	10,478
Alarm Service	600	588	588	2,853
Mileage	500	500	171	339
Computer Contract	1,900	1,900	2,195	1,650
Gas, Electricity, and Water	10,000	10,000	7,899	8,710
Garbage Collection	1,450	1,450	1,213	1,416
Maintenance	8,800	8,800	6,373	5,950
Education and Training	500	-	-	-
Employee Rabies Immunization	2,400	2,400	918	2,412
Veterinary Association	8,000	8,000	3,023	2,530
Spay/Neuter Deposit Reimbursement	3,350	3,350	1,348	2,752
New Equipment	5,000	4,400	4,139	40,576
Technology Upgrades	10,000	20,129	20,298	-
Building Construction and Remodeling	58,000	49,190	49,190	13,864
Adjustments	1,801	1,499	-	-
Contingency	33,547	33,547	-	-
Total Expenditures	<u>704,494</u>	<u>704,494</u>	<u>646,067</u>	<u>612,933</u>
Net Change in Fund Balance	<u>\$ (80,225)</u>	<u>\$ (80,225)</u>	(58,816)	46,445
<b>FUND BALANCE</b>				
Beginning of Year			<u>753,289</u>	<u>706,844</u>
End of Year			<u>\$ 694,473</u>	<u>\$ 753,289</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,759,150	\$ 1,759,150	\$ 1,734,159	\$ 1,738,244
Intergovernmental:				
Replacement Taxes	153,000	153,000	201,331	220,963
Charges for Services:				
Highway Maintenance Fees and Construction Reimbursement	115,000	115,000	126,491	160,421
Interest	38,000	38,000	9,621	43,494
Miscellaneous	75,000	75,000	6,345	9,260
Total Revenues	<u>2,140,150</u>	<u>2,140,150</u>	<u>2,077,947</u>	<u>2,172,382</u>
<b>EXPENDITURES</b>				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	112,907	116,708	116,708	113,269
Engineers	294,776	303,739	303,739	292,151
Maintenance Foreman	72,460	74,907	74,907	71,555
Maintenance Personnel	640,076	640,076	666,480	619,063
Clerk Hire	46,138	47,684	47,684	46,080
Surveyor Stipend	5,463	5,463	5,463	5,463
Temporary Personnel	21,859	21,859	2,329	-
Overtime Premium	101,634	101,634	62,844	107,038
Medical Insurance	249,230	249,230	260,875	244,388
Office Supplies	4,000	4,000	4,186	3,296
Clothing Allowance	10,200	10,200	10,200	9,600
Engineering Supplies	8,000	8,000	5,784	4,517
Field Engineer Expense	4,000	4,000	3,698	3,760
Dues and Subscriptions	2,400	2,400	1,838	1,816
Gasoline	105,000	105,000	45,641	60,494
Engineering Consultant	5,000	5,000	-	-
Publication of Legal Notices	1,500	1,500	919	718
Maintenance of Roads - Materials	30,000	30,000	25,956	25,976
Highway Maintenance	6,700	6,700	5,798	6,423
Conference and Seminars	2,500	2,500	475	3,169
Tech Equipment	5,000	5,000	3,295	7,600
Training	1,500	1,500	617	367
Maintenance of Buildings	60,000	70,000	60,309	51,502
Maintenance of Machinery and Equipment	80,000	100,000	91,854	61,839
New Equipment	490,400	460,400	255,427	71,837
Telephone	3,924	3,924	-	5,691
Road Improvement	34,000	34,000	20,683	28,631
Adjustments	30,721	13,964	-	-
Contingency	121,469	121,469	-	-
Total Highways	<u>2,550,857</u>	<u>2,550,857</u>	<u>2,077,709</u>	<u>1,846,243</u>
Debt Service:				
Principal	-	-	14,450	20,027
Interest	-	-	7,214	11,567
Total Debt Service	<u>-</u>	<u>-</u>	<u>21,664</u>	<u>31,594</u>
Total Expenditures	<u>2,550,857</u>	<u>2,550,857</u>	<u>2,099,373</u>	<u>1,877,837</u>
Excess (Deficiency) of Revenues Over Expenditures	(410,707)	(410,707)	(21,426)	294,545
<b>OTHER FINANCING SOURCES</b>				
Transfers In	60,600	60,600	88,649	206,420
Net Change in Fund Balance	<u>\$ (350,107)</u>	<u>\$ (350,107)</u>	67,223	500,965
<b>FUND BALANCE</b>				
Beginning of Year			2,922,713	2,421,748
End of Year			<u>\$ 2,989,936</u>	<u>\$ 2,922,713</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 554,500	\$ 554,500	\$ 547,027	\$ 547,880
<b>EXPENDITURES</b>				
Health and Welfare:				
Special Recreation	9,500	9,500	9,500	9,500
Central Illinois Riding Therapy	23,100	23,100	23,100	23,100
Fondulac Park	9,500	9,500	9,500	9,500
Tazewell County Resource Center	500,000	500,000	500,000	500,000
Total Expenditures	<u>542,100</u>	<u>542,100</u>	<u>542,100</u>	<u>542,100</u>
Net Change in Fund Balance	<u>\$ 12,400</u>	<u>\$ 12,400</u>	4,927	5,780
<b>FUND BALANCE</b>				
Beginning of Year			<u>33,945</u>	<u>28,165</u>
End of Year			<u>\$ 38,872</u>	<u>\$ 33,945</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 186,150	\$ 186,150	\$ 185,626	\$ 209,658
Miscellaneous	-	-	95	265
Total Revenues	<u>186,150</u>	<u>186,150</u>	<u>185,721</u>	<u>209,923</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head	53,796	54,484	55,614	54,001
Part-Time Help	11,696	11,696	12,481	9,158
Medical Insurance	18,714	18,714	18,713	18,174
Office Supplies	275	275	29	252
Food	7,000	7,000	2,029	6,997
Dues and Subscriptions	225	225	225	225
Telephone	500	500	-	-
Postage	400	400	405	378
Mileage	3,650	3,650	2,620	3,691
Indigent Burial	3,000	3,000	3,000	750
Education and Training	100	100	-	-
Emergency Assistance	68,120	68,120	67,862	70,148
Adjustments	1,580	892	-	-
Contingency	8,453	8,453	-	-
Total Expenditures	<u>177,509</u>	<u>177,509</u>	<u>162,978</u>	<u>163,774</u>
Net Change in Fund Balance	<u>\$ 8,641</u>	<u>\$ 8,641</u>	22,743	46,149
<b>FUND BALANCE</b>				
Beginning of Year			<u>263,140</u>	<u>216,991</u>
End of Year			<u>\$ 285,883</u>	<u>\$ 263,140</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Law Library Fees	\$ 40,000	\$ 40,000	\$ 44,400	\$ 41,302
<b>EXPENDITURES</b>				
Judicial:				
Part-Time Personnel	22,630	22,630	22,965	12,387
IMRF	2,623	2,623	2,727	1,053
Social Security	1,731	1,731	1,757	949
Medical Insurance	615	615	615	201
Adjustments	665	665	-	-
Books and Records	40,000	40,000	20,859	21,279
Total Expenditures	<u>68,264</u>	<u>68,264</u>	<u>48,923</u>	<u>35,869</u>
Net Change in Fund Balance	<u>\$ (28,264)</u>	<u>\$ (28,264)</u>	(4,523)	5,433
<b>FUND BALANCE</b>				
Beginning of Year			<u>94,852</u>	<u>89,419</u>
End of Year			<u>\$ 90,329</u>	<u>\$ 94,852</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 385,000	\$ 385,000	\$ 257,824	\$ 355,295
Interest	10,000	10,000	2,688	10,588
Total Revenues	<u>395,000</u>	<u>395,000</u>	<u>260,512</u>	<u>365,883</u>
<b>EXPENDITURES</b>				
Judicial:				
Clerk Hire - Exempt	182,281	182,281	171,155	185,891
Part-Time	39,067	39,067	15,624	44,611
IMRF	21,126	21,126	23,688	20,952
Social Security	16,933	16,933	13,683	16,814
Supplies	5,000	5,000	-	-
Contractual	130,000	130,000	60,263	181,704
Mileage	1,000	1,000	-	-
Medical Insurance	73	73	73	73
Education and Training	4,000	4,000	-	4,445
Adjustments	5,353	5,353	-	-
New Equipment	15,000	15,000	1,573	25,033
Total Expenditures	<u>419,833</u>	<u>419,833</u>	<u>286,059</u>	<u>479,523</u>
Net Change in Fund Balance	<u>\$ (24,833)</u>	<u>\$ (24,833)</u>	(25,547)	(113,640)
<b>FUND BALANCE</b>				
Beginning of Year			<u>742,286</u>	<u>855,926</u>
End of Year			<u>\$ 716,739</u>	<u>\$ 742,286</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Loan Repayment	\$ 62,303	\$ 62,303	\$ 3,603	\$ 38,118
Interest	-	-	1,308	35,454
Total Revenues	<u>62,303</u>	<u>62,303</u>	<u>4,911</u>	<u>73,572</u>
<b>EXPENDITURES</b>				
Community Development: Returned to State	<u>776,771</u>	<u>776,771</u>	<u>801,335</u>	<u>-</u>
Net Change in Fund Balance	<u><u>\$ (714,468)</u></u>	<u><u>\$ (714,468)</u></u>	(796,424)	73,572
<b>FUND BALANCE</b>				
Beginning of Year			<u>796,424</u>	<u>722,852</u>
End of Year			<u><u>\$ -</u></u>	<u><u>\$ 796,424</u></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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 137,500	\$ 137,500	\$ 192,963	\$ 164,406
GIS Revenue	20,000	20,000	20,655	19,363
Interest	5,200	5,200	1,298	6,564
Total Revenues	<u>162,700</u>	<u>162,700</u>	<u>214,916</u>	<u>190,333</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Clerk Hire	-	-	100,452	-
Part-Time Help	19,145	19,145	36,810	11,249
Illinois Municipal Retirement	2,219	2,219	13,494	1,474
Social Security	1,465	1,465	10,289	866
Office Supplies	1,250	1,250	919	884
Books and Records	7,500	7,500	-	-
Contractual Services	21,500	21,500	21,460	26,844
Photography and Microfilm	50,000	50,000	19,470	58,159
New Equipment	5,000	5,000	6,275	1,930
Total Expenditures	<u>108,079</u>	<u>108,079</u>	<u>209,169</u>	<u>101,406</u>
Net Change in Fund Balance	<u>\$ 54,621</u>	<u>\$ 54,621</u>	5,747	88,927
Beginning of Year			<u>493,259</u>	<u>404,332</u>
End of Year			<u>\$ 499,006</u>	<u>\$ 493,259</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 6,500	\$ 6,500	\$ 3,812	\$ 8,529
Charges for Services:				
Child Support Fees	15,000	15,000	38,559	26,389
Interest	800	800	346	924
Total Revenues	<u>22,300</u>	<u>22,300</u>	<u>42,717</u>	<u>35,842</u>
<b>EXPENDITURES</b>				
Judicial:				
Clerk Hire	-	-	-	10,466
Part-Time Help	7,500	7,500	-	-
Overtime	-	-	-	605
Illinois Municipal Retirement	-	-	-	1,630
Social Security	574	574	-	781
Medical Insurance	-	-	-	5,400
Supplies	500	500	-	-
Contractual	10,000	10,000	-	7,574
Collection Efforts	500	500	-	-
Total Expenditures	<u>19,074</u>	<u>19,074</u>	<u>-</u>	<u>26,456</u>
Net Change in Fund Balance	<u>\$ 3,226</u>	<u>\$ 3,226</u>	42,717	9,386
<b>FUND BALANCE</b>				
Beginning of Year			<u>89,174</u>	<u>79,788</u>
End of Year			<u>\$ 131,891</u>	<u>\$ 89,174</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 12,500	\$ 12,500	\$ 2,798	\$ 16,074
Interest	900	900	243	992
Total Revenues	<u>13,400</u>	<u>13,400</u>	<u>3,041</u>	<u>17,066</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Part Time	10,900	10,900	17,644	11,283
Office Supplies	<u>5,772</u>	<u>5,772</u>	<u>8,065</u>	<u>6,190</u>
Total Expenditures	<u>16,672</u>	<u>16,672</u>	<u>25,709</u>	<u>17,473</u>
Net Change in Fund Balance	<u>\$ (3,272)</u>	<u>\$ (3,272)</u>	(22,668)	(407)
<b>FUND BALANCE</b>				
Beginning of Year			<u>71,313</u>	<u>71,720</u>
End of Year			<u>\$ 48,645</u>	<u>\$ 71,313</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Tipping Fees and Landfill Siting	\$ 340,000	\$ 340,000	\$ 365,648	\$ 427,456
Interest	30,000	30,000	6,011	30,903
Total Revenues	<u>370,000</u>	<u>370,000</u>	<u>371,659</u>	<u>458,359</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	105,408	105,408	126,394	107,346
Health Insurance	26,329	26,329	16,905	20,254
Office Supplies	100	100	-	234
Educational Materials	500	500	505	3,749
Contractual Services	254,000	254,000	248,776	56,135
Postage	300	300	22	92
Mileage	600	600	370	584
Solid Waste Plan	50,000	50,000	16,183	37,645
Education and Training	500	500	-	4,503
Adjustments	14,535	14,535	-	-
Equipment	500	500	-	3,544
Total Expenditures	<u>452,772</u>	<u>452,772</u>	<u>409,155</u>	<u>234,086</u>
Excess (Deficiency) of Revenues Over Expenditures	(82,772)	(82,772)	(37,496)	224,273
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>-</u>	<u>-</u>	<u>(6,011)</u>	<u>(30,903)</u>
Net Change in Fund Balance	<u>\$ (82,772)</u>	<u>\$ (82,772)</u>	<u>(43,507)</u>	<u>193,370</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,699,860</u>	<u>1,506,490</u>
End of Year			<u>\$ 1,656,353</u>	<u>\$ 1,699,860</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 672,375	\$ 672,375	\$ 472,684	\$ 654,158
Interest	-	-	-	1
Total Revenues	<u>672,375</u>	<u>672,375</u>	<u>472,684</u>	<u>654,159</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Contractual Services	<u>672,375</u>	<u>672,375</u>	<u>472,684</u>	<u>654,158</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	1
<b>FUND BALANCE</b>				
Beginning of Year			<u>33</u>	<u>32</u>
End of Year			<u>\$ 33</u>	<u>\$ 33</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Document Storage Fees	\$ 385,000	\$ 385,000	\$ 258,405	\$ 355,626
Interest	8,000	8,000	2,606	9,560
Total Revenues	<u>393,000</u>	<u>393,000</u>	<u>261,011</u>	<u>365,186</u>
<b>EXPENDITURES</b>				
Judicial:				
Exempt Personnel	159,374	159,374	153,512	161,352
Clerk Hire	74,938	74,938	31,595	69,614
Part-Time Help	5,000	5,000	12,775	8,249
Overtime	-	-	-	1,192
Illinois Municipal Retirement	27,157	27,157	23,646	25,790
Social Security	18,307	18,307	14,389	16,873
Supplies	5,000	5,000	10,635	13,684
Books and Records	500	500	-	-
Contractual Services	130,000	130,000	59,930	180,811
Mileage	500	500	-	-
Education and Training	4,000	4,000	-	7,690
Adjustments	4,681	4,681	-	-
Equipment	5,000	5,000	265	1,879
Total Expenditures	<u>434,457</u>	<u>434,457</u>	<u>306,747</u>	<u>487,134</u>
Net Change in Fund Balance	<u>\$ (41,457)</u>	<u>\$ (41,457)</u>	(45,736)	(121,948)
<b>FUND BALANCE</b>				
Beginning of Year			<u>690,852</u>	<u>812,800</u>
End of Year			<u>\$ 645,116</u>	<u>\$ 690,852</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Police Vehicle Revenue	\$ 48,000	\$ 48,000	\$ 70,350	\$ 11,720
Interest	700	700	237	717
Total Revenues	<u>48,700</u>	<u>48,700</u>	<u>70,587</u>	<u>12,437</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections	<u>50,000</u>	<u>50,000</u>	<u>42,113</u>	<u>38,951</u>
Net Change in Fund Balance	<u><u>\$ (1,300)</u></u>	<u><u>\$ (1,300)</u></u>	28,474	(26,514)
<b>FUND BALANCE</b>				
Beginning of Year			<u>49,762</u>	<u>76,276</u>
End of Year			<u><u>\$ 78,236</u></u>	<u><u>\$ 49,762</u></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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 142,000	\$ 142,000	\$ 172,350	\$ 165,710
Interest	400	400	266	838
Miscellaneous	125,000	125,000	84,595	97,970
Total Revenues	<u>267,400</u>	<u>267,400</u>	<u>257,211</u>	<u>264,518</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	134,176	134,176	130,198	134,446
Illinois Municipal Retirement	14,624	14,624	15,223	14,141
Social Security	10,264	10,264	9,794	10,124
Medical Insurance	12,349	12,349	12,349	12,009
Supplies	3,500	3,500	3,458	2,613
Food	1,500	1,500	958	1,880
Dues and Subscriptions	500	500	-	236
Contractual	45,000	45,000	27,355	54,330
Postage	800	800	481	566
Local Transportation	5,200	5,200	2,337	5,725
Printing and Artwork	4,000	4,000	285	1,160
Utilities	9,000	9,000	7,542	7,704
Conferences	4,500	4,500	4,292	4,910
Rent	7,200	7,200	7,800	7,200
Equipment	4,000	4,000	3,743	3,195
Occupancy	6,000	6,000	1,770	4,335
Total Expenditures	<u>262,613</u>	<u>262,613</u>	<u>227,585</u>	<u>264,574</u>
Net Change in Fund Balance	<u>\$ 4,787</u>	<u>\$ 4,787</u>	29,626	(56)
<b>FUND BALANCE</b>				
Beginning of Year			<u>83,773</u>	<u>83,829</u>
End of Year			<u>\$ 113,399</u>	<u>\$ 83,773</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT – BUDGET AND ACTUAL  
SHERIFF'S GRANT FUND  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 68,623	\$ 68,623	\$ 61,670	\$ 54,894
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Personnel	64,623	64,623	59,593	47,111
Net Change in Fund Deficit	<u>\$ 4,000</u>	<u>\$ 4,000</u>	2,077	7,783
<b>FUND DEFICIT</b>				
Beginning of Year			(7,108)	(14,891)
End of Year			<u>\$ (5,031)</u>	<u>\$ (7,108)</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
GIS Revenue	\$ 290,000	\$ 290,000	\$ 357,675	\$ 324,423
Interest	4,000	4,000	1,210	4,223
Miscellaneous	-	-	7,500	-
Total Revenues	<u>294,000</u>	<u>294,000</u>	<u>366,385</u>	<u>328,646</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Department Head	37,322	38,036	37,872	37,074
Deputy Assessor	42,797	43,437	43,437	42,394
GIS Coordinator	52,308	52,308	52,070	50,544
Clerk Hire	78,643	77,289	53,081	60,094
IMRF	23,536	23,536	22,440	21,295
Social Security	16,070	16,070	13,442	13,575
Maps and Plats	-	-	-	829
Contractual Services	3,877	3,877	-	740
GIS Software/License	23,000	23,000	19,300	19,300
GIS Flyover/Data	80,000	80,000	67,788	47,795
Mileage	200	200	93	19
Education/Training	2,046	2,046	135	2,016
GIS Computer Equipment	1,794	1,794	-	115
Adjustments	5,404	5,404	-	-
Total Expenditures	<u>366,997</u>	<u>366,997</u>	<u>309,658</u>	<u>295,790</u>
Net Change in Fund Balance	<u>\$ (72,997)</u>	<u>\$ (72,997)</u>	56,727	32,856
<b>FUND BALANCE</b>				
Beginning of Year			<u>342,087</u>	<u>309,231</u>
End of Year			<u>\$ 398,814</u>	<u>\$ 342,087</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT – ACTUAL  
LAW ENFORCEMENT OPERATIONS FUND  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020	2019
<b>REVENUES</b>		
Charges for Services:		
Law Enforcement Operations	\$ 137,699	\$ -
Interest	118	-
Total Revenues	137,817	-
 <b>EXPENDITURES</b>		
Public Safety and Corrections:		
New Equipment	171,500	-
Deficiency of Revenues Over Expenditures	(33,683)	-
 <b>OTHER FINANCING SOURCES</b>		
Transfers In	29,909	-
Net Change in Fund Balance	(3,774)	-
 <b>FUND BALANCE</b>		
Beginning of Year	-	-
End of Year	\$ (3,774)	\$ -

**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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 22,500	\$ 22,500	\$ 20,774	\$ 23,055
Interest	450	450	109	523
Total Revenues	<u>22,950</u>	<u>22,950</u>	<u>20,883</u>	<u>23,578</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Clerk Hire	8,106	8,106	11,066	6,337
IMRF	940	940	1,040	-
Social Security	620	620	850	-
Office Supplies	5,000	5,000	4,272	6,129
Contractual Services	11,000	11,000	16,868	10,200
New Equipment	-	-	-	2,185
Total Expenditures	<u>25,666</u>	<u>25,666</u>	<u>34,096</u>	<u>24,851</u>
Net Change in Fund Balance	<u>\$ (2,716)</u>	<u>\$ (2,716)</u>	(13,213)	(1,273)
<b>FUND BALANCE</b>				
Beginning of Year			<u>38,355</u>	<u>39,628</u>
End of Year			<u>\$ 25,142</u>	<u>\$ 38,355</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Fines and Forfeitures	\$ 9,300	\$ 9,300	\$ 52,835	\$ 76,210
Interest	4,260	4,260	1,652	5,524
Total Revenues	<u>13,560</u>	<u>13,560</u>	<u>54,487</u>	<u>81,734</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>\$ (80,440)</u>	<u>\$ (80,440)</u>	54,487	81,734
<b>FUND BALANCE</b>				
Beginning of Year			<u>448,618</u>	<u>366,884</u>
End of Year			<u>\$ 503,105</u>	<u>\$ 448,618</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Operations Revenue	\$ 40,000	\$ 40,000	\$ 100,635	\$ 47,954
Interest	2,200	2,200	811	2,273
Total Revenues	<u>42,200</u>	<u>42,200</u>	<u>101,446</u>	<u>50,227</u>
<b>EXPENDITURES</b>				
Judicial:				
Personnel	10,000	10,000	15,875	-
IMRF	-	-	1,210	759
Social Security	-	-	1,054	-
Contractual Services	10,000	10,000	2,768	543
Mileage	1,500	1,500	80	942
Education and Training	12,000	12,000	1,220	3,088
New Equipment	1,000	1,000	299	63
Total Expenditures	<u>34,500</u>	<u>34,500</u>	<u>22,506</u>	<u>5,395</u>
Net Change in Fund Balance	<u>\$ 7,700</u>	<u>\$ 7,700</u>	78,940	44,832
<b>FUND BALANCE</b>				
Beginning of Year			<u>197,482</u>	<u>152,650</u>
End of Year			<u>\$ 276,422</u>	<u>\$ 197,482</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Coroner's Fees	\$ 33,800	\$ 33,800	\$ 39,473	\$ 43,725
Interest	1,900	1,900	628	2,400
Total Revenues	<u>35,700</u>	<u>35,700</u>	<u>40,101</u>	<u>46,125</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Part Time	5,000	5,000	-	-
Office Supplies	3,000	2,000	1,035	96
Uniforms and Clothing	2,000	2,000	39	553
Weapons and Ammunition	800	800	-	-
Contractual Services	2,700	135	135	314
New Equipment	75,000	78,565	77,710	48
Total Expenditures	<u>88,500</u>	<u>88,500</u>	<u>78,919</u>	<u>1,011</u>
Net Change in Fund Balance	<u>\$ (52,800)</u>	<u>\$ (52,800)</u>	(38,818)	45,114
<b>FUND BALANCE</b>				
Beginning of Year			<u>196,068</u>	<u>150,954</u>
End of Year			<u>\$ 157,250</u>	<u>\$ 196,068</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 10,000	\$ 10,000	\$ 6,600	\$ 8,788
Interest	900	900	301	1,169
Total Revenues	<u>10,900</u>	<u>10,900</u>	<u>6,901</u>	<u>9,957</u>
<b>EXPENDITURES</b>				
Judicial:				
Contractual Services	20,000	20,000	4,869	4,542
New Equipment	20,000	20,000	-	-
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>4,869</u>	<u>4,542</u>
Net Change in Fund Balance	<u>\$ (29,100)</u>	<u>\$ (29,100)</u>	2,032	5,415
<b>FUND BALANCE</b>				
Beginning of Year			<u>86,652</u>	<u>81,237</u>
End of Year			<u>\$ 88,684</u>	<u>\$ 86,652</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Electronic Citation Fees	\$ 15,000	\$ 15,000	\$ 66,566	\$ 24,825
Interest	600	600	322	780
Total Revenues	<u>15,600</u>	<u>15,600</u>	<u>66,888</u>	<u>25,605</u>
<b>EXPENDITURES</b>				
Judicial:				
Contractual Services	3,000	3,000	2,575	4,748
Office Supplies	1,500	1,500	-	-
New Equipment	1,500	1,500	611	1,094
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>3,186</u>	<u>5,842</u>
Net Change in Fund Balance	<u>\$ 9,600</u>	<u>\$ 9,600</u>	63,702	19,763
<b>FUND BALANCE</b>				
Beginning of Year			<u>71,005</u>	<u>51,242</u>
End of Year			<u>\$ 134,707</u>	<u>\$ 71,005</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, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Electronic Citation Fees	\$ 1,500	\$ 1,500	\$ 5,991	\$ 2,539
Interest	70	70	37	93
Total Revenues	<u>1,570</u>	<u>1,570</u>	<u>6,028</u>	<u>2,632</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
New Equipment	<u>1,500</u>	<u>1,500</u>	<u>428</u>	<u>805</u>
Net Change in Fund Balance	<u>\$ 70</u>	<u>\$ 70</u>	5,600	1,827
<b>FUND BALANCE</b>				
Beginning of Year			<u>8,026</u>	<u>6,199</u>
End of Year			<u>\$ 13,626</u>	<u>\$ 8,026</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
HERITAGE LAKE FUND  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 438,304	\$ 438,304	\$ 421,690	\$ 418,664
Interest	3,510	3,510	2,853	7,900
Miscellaneous	-	-	-	63,450
Total Revenues	<u>441,814</u>	<u>441,814</u>	<u>424,543</u>	<u>490,014</u>
<b>EXPENDITURES</b>				
Highways:				
Heritage Lake Project	505,120	505,120	-	32,074
Debt Service:				
Interest	-	-	-	119,546
Total Expenditures	<u>505,120</u>	<u>505,120</u>	<u>-</u>	<u>151,620</u>
Net Change in Fund Balance	(63,306)	(63,306)	424,543	338,394
<b>FUND BALANCE</b>				
Beginning of Year			<u>733,737</u>	<u>395,343</u>
End of Year			<u><u>\$ 1,158,280</u></u>	<u><u>\$ 733,737</u></u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
INDEMNITY FUND  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020	2019
<b>REVENUES</b>		
Fines and Forfeitures:		
Indemnity Fees	\$ -	\$ 26,520
Interest	10,044	4,986
Total Revenues	10,044	31,506
 <b>EXPENDITURES</b>		
General Governmental Services:		
Contractual Services	12	2,332
Excess of Revenues Over Expenditures	10,032	29,174
 <b>OTHER FINANCING USES</b>		
Transfers Out	(5,335)	(24,432)
Net Change in Fund Balance	4,697	4,742
 <b>FUND BALANCE</b>		
Beginning of Year	827,071	822,329
End of Year	\$ 831,768	\$ 827,071

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
SHERIFF’S COMMISSARY FUND  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020	2019
<b>REVENUES</b>		
Charges for Services:		
Phone Use Fees	\$ 56,399	\$ 71,488
Commissary Sales	30,281	33,622
Total Revenues	86,680	105,110
<b>EXPENDITURES</b>		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	61,888	85,456
Net Change in Fund Balance	24,792	19,654
<b>FUND BALANCE</b>		
Beginning of Year	91,627	71,973
End of Year	\$ 116,419	\$ 91,627

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
DRUG COURT OPERATIONS AND ADMINISTRATION FUND  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020			2019 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Drug Court Fees	\$ 25,000	\$ 25,000	\$ 24,865	\$ 24,925
Interest	1,300	1,300	466	1,765
Total Revenues	<u>26,300</u>	<u>26,300</u>	<u>25,331</u>	<u>26,690</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections	<u>40,550</u>	<u>40,550</u>	<u>14,371</u>	<u>32,682</u>
Excess (Deficiency) of Revenues Over Expenditures	(14,250)	(14,250)	10,960	(5,992)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,062</u>
Net Change in Fund Balance	<u>\$ (14,250)</u>	<u>\$ (14,250)</u>	10,960	124,070
<b>FUND BALANCE</b>				
Beginning of Year			<u>124,070</u>	<u>-</u>
End of Year			<u>\$ 135,030</u>	<u>\$ 124,070</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
PUBLIC DEFENDER AUTOMATION FUND  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020	2019
<b>REVENUES</b>		
Charges for Services:		
Public Defender Records	\$ 2,654	\$ 423
Interest	5	-
Total Revenues	2,659	423
<b>EXPENDITURES</b>	-	-
Net Change in Fund Balance	2,659	423
<b>FUND BALANCE</b>		
Beginning of Year	423	-
End of Year	\$ 3,082	\$ 423



**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 HEALTH INSURANCE FUND  
 SCHEDULE OF NET POSITION  
 NOVEMBER 30, 2020  
 WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2019**

<b>ASSETS</b>	<u>2020</u>	<u>2019</u>
<b>CURRENT ASSETS</b>		
Cash	<u>\$ 8,012,481</u>	<u>\$ 7,889,146</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 3,535	\$ 3,535
Accrued Payroll and Related Costs	144	-
Flex Spending Payable	29,563	20,739
Estimated Payable for Claims and Losses	741,401	294,313
Due to Others	<u>19,129</u>	<u>19,129</u>
Total Liabilities	<u>793,772</u>	<u>337,716</u>
<b>NET POSITION</b>	<u>7,218,709</u>	<u>7,551,430</u>
Total Liabilities and Net Position	<u>\$ 8,012,481</u>	<u>\$ 7,889,146</u>

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 HEALTH INSURANCE FUND  
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED NOVEMBER 30, 2020  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020	2019
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 5,335,063	\$ 5,305,188
Refunds and Recoveries	232,777	232,099
Total Operating Revenues	5,567,840	5,537,287
<b>OPERATING EXPENSES - GENERAL</b>		
<b>GOVERNMENTAL SERVICES</b>		
Medical Claims	5,330,974	4,454,076
Administrative Costs:		
Health and Dental Administration	93,017	92,938
EAP Program	7,200	7,200
Employee Life Insurance	25,486	25,509
Voluntary Life Insurance	16,875	17,851
Voluntary Accidental, Death, and Dismemberment Life Insurance	336	336
Total Administrative Costs	142,914	143,834
Stop-Loss Reinsurance:		
Employee	194,885	192,622
Dependent	236,934	231,084
Aggregate	23,515	27,857
Total Stop-Loss Reinsurance	455,334	451,563
Total Operating Expenses	5,929,222	5,049,473
<b>OPERATING INCOME (LOSS)</b>	(361,382)	487,814
<b>NONOPERATING REVENUES</b>		
Interest Income	28,661	111,038
Change in Net Position	(332,721)	598,852
<b>NET POSITION</b>		
Beginning of Year	7,551,430	6,952,578
End of Year	\$ 7,218,709	\$ 7,551,430

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 HEALTH INSURANCE FUND  
 SCHEDULE OF CASH FLOWS  
 YEAR ENDED NOVEMBER 30, 2020  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Assessments Made to Other Funds	\$ 3,950,818	\$ 3,942,169
Cash Received from Employees and Others	1,384,245	1,363,019
Cash Received from Refunds and Recoveries	232,777	232,099
Cash Paid for Claims	(4,874,918)	(4,705,960)
Cash Paid for Administrative Costs and Stop Loss Insurance	(598,248)	(595,397)
Net Cash Provided by Operating Activities	94,674	235,930
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received on Cash and Investments	28,661	111,038
 <b>NET INCREASE IN CASH</b>	123,335	346,968
 <b>CASH</b>		
Beginning of Year	7,889,146	7,542,178
End of Year	\$ 8,012,481	\$ 7,889,146
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (361,382)	\$ 487,814
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Change in Assets and Liabilities:		
Accrued Payroll and Related Costs	144	-
Flex Spending Payable	8,824	(1,789)
Estimated Payable for Claims and Losses	447,088	(250,095)
Net Cash Provided by Operating Activities	\$ 94,674	\$ 235,930

**TAZEWELL COUNTY, ILLINOIS  
FIDUCIARY FUNDS – AGENCY FUNDS  
COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES  
YEAR ENDED NOVEMBER 30, 2020**

	Balance, November 30, 2019	Additions	Deductions	Balance, November 30, 2020
<b>PROPERTY TAX FUND</b>				
Assets:				
Cash and Investments	\$ 76,659	\$ 234,463,107	\$ 233,956,818	\$ 582,948
Liabilities:				
Due Taxing Bodies	\$ 76,659	\$ 234,463,107	\$ 233,956,818	\$ 582,948
<b>ESTATE TAX FUND</b>				
Assets:				
Cash and Investments	\$ 5,191	\$ 3	\$ -	\$ 5,194
Liabilities:				
Due to State of Illinois	\$ 5,191	\$ 3	\$ -	\$ 5,194
<b>UNCLAIMED FUND</b>				
Assets:				
Cash and Investments	\$ 66,739	\$ 34,047	\$ 50,323	\$ 50,463
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to Others	41,672	34,047	50,323	25,396
	\$ 66,739	\$ 34,047	\$ 50,323	\$ 50,463
<b>CIRCUIT CLERK/COUNTY CLERK ESCROW FUND</b>				
Assets:				
Cash and Investments	\$ 1,870,879	\$ 11,715,585	\$ 12,117,493	\$ 1,468,971
Liabilities:				
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	\$ 1,870,879	\$ 11,715,585	\$ 12,117,493	\$ 1,468,971

**TAZEWELL COUNTY, ILLINOIS  
 FIDUCIARY FUNDS - AGENCY FUNDS  
 COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)  
 YEAR ENDED NOVEMBER 30, 2020**

	Balance, November 30, 2019	Additions	Deductions	Balance, November 30, 2020
<b>INMATE BENEFIT FUND</b>				
Assets:				
Cash and Investments	\$ 8,920	\$ 362,773	\$ 350,899	\$ 20,794
Liabilities:				
Held for Prisoners	\$ 8,920	\$ 362,773	\$ 350,899	\$ 20,794
<b>VETERANS' MEMORIAL FUND</b>				
Assets:				
Cash and Investments	\$ 2,668	\$ -	\$ -	\$ 2,668
Liabilities:				
Due to Others	\$ 2,668	\$ -	\$ -	\$ 2,668
<b>CONDEMNATION ESCROW FUND</b>				
Assets:				
Cash and Investments	\$ 124,687	\$ 443	\$ 9,670	\$ 115,460
Liabilities:				
Held Pending Court Disposition	\$ 124,687	\$ 443	\$ 9,670	\$ 115,460
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and Investments	\$ 2,155,743	\$ 246,575,958	\$ 246,485,203	\$ 2,246,498
Liabilities:				
Due to State of Illinois	\$ 30,258	\$ 3	\$ -	\$ 30,261
Due to Others	44,340	34,047	50,323	28,064
Due Taxing Bodies and Others	76,659	234,463,107	233,956,818	582,948
Held Pending Court Disposition	124,687	443	9,670	115,460
Held for Prisoners	8,920	362,773	350,899	20,794
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	1,870,879	11,715,585	12,117,493	1,468,971
Total Liabilities	\$ 2,155,743	\$ 246,575,958	\$ 246,485,203	\$ 2,246,498

**TAZEWELL COUNTY, ILLINOIS  
EMERGENCY SYSTEM TELEPHONE BOARD (911)  
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS  
BALANCE SHEET AND STATEMENT OF NET POSITION  
NOVEMBER 30, 2020**

	Balance Sheet	Adjustments	Statement of Net Position
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 2,766,917	\$ -	\$ 2,766,917
Accounts Receivable	631,958	-	631,958
Total Current Assets	<u>3,398,875</u>	-	<u>3,398,875</u>
<b>NONCURRENT ASSETS</b>			
Capital Assets, Net	-	1,118,623	1,118,623
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	-	47,200	47,200
Deferred Amount Related to OPEB Liability	-	28,186	28,186
Total Deferred Outflows of Resources	<u>-</u>	<u>75,386</u>	<u>75,386</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,398,875</u>	<u>\$ 1,194,009</u>	<u>\$ 4,592,884</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 5,352	\$ -	\$ 5,352
Accrued Payroll and Related Costs	5,200	-	5,200
Total Current Liabilities	<u>10,552</u>	-	<u>10,552</u>
<b>NONCURRENT LIABILITIES</b>			
Net Pension Liability	-	77,169	77,169
Total Other Postemployment Benefit Liability	-	84,417	84,417
Capital Lease Obligation	-	785,497	785,497
Total Noncurrent Liabilities	<u>-</u>	<u>947,083</u>	<u>947,083</u>
Total Liabilities	10,552	947,083	957,635
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	-	67,324	67,324
Deferred Amount Related to OPEB Liability	-	11,027	11,027
Total Deferred Inflows of Resources	<u>-</u>	<u>78,351</u>	<u>78,351</u>
<b>FUND BALANCE/NET POSITION</b>			
Net Investment in Capital Assets	-	333,126	333,126
Unrestricted	3,388,323	(164,551)	3,223,772
Total Fund Balance/Net Position	<u>3,388,323</u>	<u>168,575</u>	<u>3,556,898</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 3,398,875</u>	<u>\$ 1,194,009</u>	<u>\$ 4,592,884</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, 2020**

Total Fund Balance	\$ 3,388,323
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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 as follows:

Cost of Capital Assets	4,475,208
Accumulated Depreciation	(3,356,585)
Total	1,118,623

Deferred Outflows of Resources for Net Pension Liability	47,200
Deferred Inflows of Resources for Net Pension Liability	(67,324)
Deferred Outflows of Resources for Total Other Postemployment Benefit Liability	28,186
Deferred Inflows of Resources for Total Other Postemployment Benefit Liability	(11,027)

Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities consist of the following:

Net Pension Liability	(77,169)
Total Other Postemployment Benefit Liability	(84,417)
Capital Lease Obligation	(785,497)
Total	(947,083)

Net Position	\$ 3,556,898
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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, 2020**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
<b>REVENUES</b>			
Intergovernmental	\$ 648,618	\$ -	\$ 648,618
Charges for Services	2,152,269	-	2,152,269
Interest	6,175	-	6,175
Miscellaneous	2,294	-	2,294
Total Revenues	<u>2,809,356</u>	<u>-</u>	<u>2,809,356</u>
<b>EXPENDITURES/EXPENSES</b>			
Current	1,392,343	31,523	1,423,866
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	27,906	(27,906)	-
Depreciation	-	129,565	129,565
Total Expenditures/Expenses	<u>1,420,249</u>	<u>133,182</u>	<u>1,553,431</u>
Net Change in Fund Balance/Net Position	1,389,107	(133,182)	1,255,925
<b>FUND BALANCE/NET POSITION</b>			
Beginning of Period	<u>1,999,216</u>	<u>301,757</u>	<u>2,300,973</u>
End of Period	<u>\$ 3,388,323</u>	<u>\$ 168,575</u>	<u>\$ 3,556,898</u>



**TAZEWELL COUNTY, ILLINOIS  
EMERGENCY SYSTEM TELEPHONE BOARD (911)  
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2020**

Net Change in Fund Balance \$ 1,389,107

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	27,906
Depreciation Expense	(129,565)
Total	<u>(101,659)</u>

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	-
Pension Expense	(24,636)
Total	<u>(24,636)</u>

OPEB contributions are reported in governmental funds as expenditures. However, in the statement of activities, OPEB expense is the cost of benefits earned, adjusted for recognition of changes in deferred outflows and inflows of resources related to OPEB.

OPEB Payments	719
OPEB Expense	(7,606)
Total	<u>(6,887)</u>

Change in Net Position	<u><u>\$ 1,255,925</u></u>
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**TAZEWELL COUNTY, ILLINOIS  
EMERGENCY SYSTEM TELEPHONE BOARD (911)  
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE – BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2020  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2019**

	2020		Actual	2019 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 648,618	\$ -
Charges for Services:				
Telephone Surcharge	1,390,000	1,390,000	2,152,269	2,070,368
Interest	10,000	10,000	6,175	16,506
Miscellaneous	-	-	2,294	8
Total Revenues	<u>1,400,000</u>	<u>1,400,000</u>	<u>2,809,356</u>	<u>2,086,882</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Administrator	214,140	214,140	199,248	134,726
Illinois Municipal Retirement	24,819	24,819	22,401	16,676
Social Security	16,382	16,382	15,047	10,375
Supplies	1,000	1,000	5,328	4,074
Gas/Oil	5,000	5,000	2,873	2,910
Insurance	8,500	8,500	8,201	7,499
Medical Insurance	44,182	44,182	51,812	40,126
Repair and Maintenance	327,500	327,500	369,580	401,208
Administration - Other	10,000	10,000	254,524	6,309
Dues and Subscriptions	10,000	10,000	6,154	3,783
Conferences and Seminars	15,000	15,000	250	541
Line Charges	125,000	125,000	55,371	148,763
Consulting Services	85,000	85,000	16,851	78,190
Equipment and Vehicle Purchases	500,000	500,000	297,968	304,531
Grant Passthrough	-	-	114,641	-
Contingency	69,326	69,326	-	-
Total Public Safety and Corrections	<u>1,455,849</u>	<u>1,455,849</u>	<u>1,420,249</u>	<u>1,159,711</u>
Debt Service:				
Principal	-	-	-	186,364
Interest	-	-	-	76,783
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>263,147</u>
Total Expenditures	<u>1,455,849</u>	<u>1,455,849</u>	<u>1,420,249</u>	<u>1,422,858</u>
Net Change in Fund Balance	<u>\$ (55,849)</u>	<u>\$ (55,849)</u>	1,389,107	664,024
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,999,216</u>	<u>1,335,192</u>
End of Year			<u>\$ 3,388,323</u>	<u>\$ 1,999,216</u>

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,  
TAX DISTRIBUTIONS, AND TAX RATES  
TAX YEARS 2019, 2018, AND 2017**

2019			
ASSESSED VALUATIONS	\$ 2,772,561,346		
Fund	Extension	Distribution	Rate
General	\$ 5,500,077	\$ 5,420,153	.20535
Illinois Municipal Retirement	848,247	836,415	.03167
County Highway	1,759,168	1,734,159	.06568
County Bridge	793,340	782,265	.02962
Federal Aid Matching Tax	659,420	650,243	.02462
County Health	917,885	904,953	.03427
Social Security	1,088,231	1,072,988	.04063
Persons With Developmental Disabilities	554,695	547,027	.02071
Veterans' Assistance	186,416	185,626	.00696
Tort Judgment	2,100,127	2,070,488	.07841
Extension Education	157,222	155,249	.00587
Total	\$ 14,564,828	\$ 14,359,566	.54379

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

**TAZEWELL COUNTY, ILLINOIS**  
**SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,**  
**TAX DISTRIBUTIONS, AND TAX RATES (CONTINUED)**  
**TAX YEARS 2019, 2018, AND 2017**

2018			2017		
<u>\$ 2,756,903,228</u>			<u>\$ 2,741,103,965</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 5,539,142	\$ 5,471,317	.20738	\$ 4,785,229	\$ 4,756,313	.17970
798,899	789,343	.02991	1,246,657	1,239,501	.04680
1,759,395	1,738,244	.06587	1,759,189	1,749,008	.06610
793,290	783,781	.02970	793,110	788,752	.02980
659,205	651,248	.02468	659,463	655,876	.02480
917,759	906,769	.03436	917,722	912,619	.03450
1,067,069	1,054,395	.03995	1,132,938	1,126,484	.04260
554,502	547,880	.02076	554,513	551,336	.02080
211,277	209,658	.00791	211,230	210,416	.00800
1,686,743	1,666,416	.06315	1,491,897	1,483,269	.05600
157,055	155,547	.00588	157,028	156,156	.00590
<u>\$ 14,144,337</u>	<u>\$ 13,974,598</u>	<u>.52955</u>	<u>\$ 13,708,976</u>	<u>\$ 13,629,730</u>	<u>.51500</u>

**TAZEVELL COUNTY, ILLINOIS  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
YEAR ENDED NOVEMBER 30, 2020**

CSFA Number	Program Name	State	Federal	Other	Total
418-00-1310	Child Advocacy Centers	\$ 85,556	\$ -	\$ -	\$ 85,556
420-00-2433	Local Coronavirus Urgent Remediation Emergency (or Local CURE) and Economic Support Payments Grants Program	-	1,324,758	-	1,324,758
420-75-2398	Downstate Small Business Stabilization Program	-	580,000	-	580,000
444-26-1552	Substance Use Prevention Services	53,120	51,900	-	105,020
444-80-0226	Maternal & Child Health Program - Better Birth Outcomes	77,689	113,240	-	190,929
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	240,468	-	240,468
444-80-0670	Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program	-	39,226	-	39,226
444-80-0671	Supplemental Nutrition Program for Women, Infants and Children - Farmers Market	-	1,000	-	1,000
444-80-0687	Teen Pregnancy Prevention Program - Personal Responsibility Education Program	-	77,967	-	77,967
444-80-1251	All Our Kids Early Childhood Networks	69,170	-	-	69,170
444-80-1411	Teen REACH (Responsibility, Education, Achievement, Caring and Hope)	-	221,415	-	221,415
444-80-1674	Bureau of Maternal and Child Health - Family Case Management	213,906	-	-	213,906
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow-Up/Healthworks	106,268	33,845	-	140,113
478-00-0245	Child Support Enforcement	3,479	-	-	3,479
482-00-0263	Public Health Emergency Preparedness	-	86,441	-	86,441
482-00-0265	Cities Readiness Initiative Cooperative Agreement	-	42,960	-	42,960
482-00-0901	Local Health Protection Grant	131,145	-	-	131,145
482-00-0902	Tanning Program	1,100	-	-	1,100
482-00-0903	Body Art Establishment Inspection Grant Program	5,513	-	-	5,513
482-00-0904	Vector Surveillance and Control Grants	26,173	-	-	26,173
482-00-0922	Illinois Breast and Cervical Cancer Program	238,094	214,173	-	452,267
482-00-0923	Illinois WISEWOMAN Program	27,995	28,864	-	56,859
482-00-1034	Safe Drinking Water	-	2,750	-	2,750
482-00-1583	Lead Poisoning Prevention and Response	14,161	-	-	14,161
482-00-2104	Local Health Department Overdoses Surveillance and Response Grant	-	48,152	-	48,152
482-00-2406	COVID-19 Crisis Grant	-	81,727	-	81,727
482-00-2426	COVID-19 Contact Tracing Grant	-	454,933	-	454,933
493-60-1166	9-1-1 System Consolidation Grant Program	264,952	-	-	264,952
493-60-1652	NG9-1-1 Expenses Grant Program	383,666	-	-	383,666
494-00-0961	Assistance to Needy Units of Governments - Township/Road Districts	22,163	-	-	22,163
494-00-0966	County Consolidated Program	893,212	-	-	893,212
494-00-1005	Local Federal Bridge Program	1,239,591	-	-	1,239,591
494-00-1488	Motor Fuel Tax Program	2,122,921	-	-	2,122,921
494-00-2356	REBUILD ILLINOIS Local Bond Program	2,539,511	-	-	2,539,511
494-10-0343	State and Community Highway Safety/National Priority Safety Program	-	50,439	-	50,439
494-10-0343	State and Community Highway Safety/National Priority Safety Program	-	9,535	-	9,535
494-80-0338	Transit 5311 Formula Grants for Rural Areas	-	233,557	-	233,557
494-80-1141	Transit Downstate Operating Assistance Program	239,127	-	-	239,127
588-00-0442	State Indoor Radon Grants	-	1,753	-	1,753
588-00-0448	Public Assistance Grant	-	176,880	-	176,880
588-40-0441	Interagency Hazardous Materials Public Sector Training and Planning Grants	-	8,999	-	8,999
588-40-0450	Emergency Management Performance Grants	-	81,259	-	81,259
856-18-0410	Summer Food Service Program	-	25,919	-	25,919
	Other grant programs and activities	-	495,156	423,485	918,641
	All other costs not allocated	-	-	42,573,313	42,573,313
	<b>Total</b>	<b>\$ 8,758,512</b>	<b>\$ 4,727,316</b>	<b>\$ 42,996,798</b>	<b>\$ 56,482,626</b>