

TAZEWELL COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2021**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position	4
Statement of Activities	6
GOVERNMENTAL FUND FINANCIAL STATEMENTS:	
Balance Sheet – Governmental Funds	7
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	9
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities	10
PROPRIETARY FUND FINANCIAL STATEMENTS:	
Statement of Net Position – Internal Service Fund	11
Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Fund	12
Statement of Cash Flows – Internal Service Fund	13
FIDUCIARY FUND FINANCIAL STATEMENTS:	
Statement of Fiduciary Net Position – Custodial Funds	14
Statement of Changes in Fiduciary Net Position – Custodial Funds	15
NOTES TO BASIC FINANCIAL STATEMENTS	16
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Major Funds	47
Schedule of Changes in the County's Total OPEB Liability and Related Ratios	49
Note to Required Supplementary Information	50
OTHER SUPPLEMENTARY INFORMATION:	
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
NONMAJOR GOVERNMENTAL FUNDS:	
Combining Balance Sheet	51
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (Deficits)	57
GENERAL FUND:	
Balance Sheet – By Account	63
Schedule of Revenues, Expenditures, and Changes in Fund Balance - By Account	64

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2021**

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	65
--	----

SPECIAL REVENUE FUNDS:

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

American Rescue Plan Fund	73
Care Trak Fund	74
Illinois Municipal Retirement Fund	75
Tort Judgment Fund	76
County Motor Fuel Tax Fund	77
County Bridge Fund	78
Federal Aid Matching Tax Fund	79
Probation Upgrade Fund	80
County Health Fund	81
Social Security Fund	84
Animal Control Fund	85
County Highway Fund	87
Persons with Developmental Disabilities Fund	89
Veterans' Assistance Fund	90
Law Library Fund	91
Circuit Clerk Automation Fund	92
Economic Development Grant Fund	93
County Recorder Automation Fund	94
Circuit Clerk Child Support Fund	95
Treasurer's Automation Fund	96
Solid Waste Planning Fund	97
Rural We-Care, Inc. Fund	98
Circuit Clerk Document Storage Fund	99
Police Vehicle and Equipment Fund	100
Children's Advocacy Center Fund	101
Sheriff's Grant Fund	102
GIS Fund	103

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2021**

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	104
Sheriff's Drug Fund	105
County Clerk Automation Fund	106
State's Attorney Forfeiture Fund	107
Circuit Clerk Operations Fund	108
Coroner's Fee Fund	109
State's Attorney Automation Fund	110
Circuit Clerk Electronic Citation Fund	111
Sheriff Electronic Citation Fund	112
Heritage Lake Fund	113
Indemnity Fund	114
Sheriff's Commissary Fund	115
Drug Court Operations and Administration Fund	116
Public Defender Automation Fund	117

PROPRIETARY FUND – INTERNAL SERVICE FUND:

HEALTH INSURANCE FUND:

Schedule of Net Position	118
Schedule of Revenues, Expenses, and Changes in Net Position	119
Schedule of Cash Flows	120

FIDUCIARY FUNDS – CUSTODIAL FUNDS:

Combining Schedule of Fiduciary Net Position	121
Combining Schedule of Changes in Fiduciary Net Position	123

COMPONENT UNIT:

EMERGENCY SYSTEM TELEPHONE BOARD (911):

Balance Sheet and Statement of Net Position	125
Reconciliation of Balance Sheet to Statement of Net Position	126
Statement of Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities	127
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities	128

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2021**

OTHER SUPPLEMENTARY INFORMATION (CONTINUED):	
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES (CONTINUED):	
COMPONENT UNIT (CONTINUED):	
EMERGENCY SYSTEM TELEPHONE BOARD (911) (CONTINUED):	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	129
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS, TAX DISTRIBUTIONS, AND TAX RATES	130
CONSOLIDATED YEAR-END FINANCIAL REPORT	132



INDEPENDENT AUDITORS' REPORT

Chairman and Members of the County Board
Tazewell County, Illinois
Pekin, 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, 2021, 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 16 to the financial statements, the County adopted GASB Statement No. 84, *Fiduciary Activities*, during the fiscal year ended November 30, 2021. As a result of the implementation of this standard, the County reported restatements of net position for the change in accounting principle. Our audit opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information for major funds on pages 47 and 48, the other postemployment benefits (OPEB) information on page 49, and the note to required supplementary information on page 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted *management's discussion and analysis* and 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, 2020, which are not presented with the accompanying financial statements. In our report dated July 28, 2021, 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 2020 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 2020 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 2020 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 *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2022 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
September 22, 2022

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2021**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT ASSETS			
Cash	\$ 70,931,574	\$ 3,619,062	\$ 74,550,636
Investments	12,251,610	-	12,251,610
Receivables:			
Property Taxes	13,568,060	-	13,568,060
State of Illinois	6,796,628	-	6,796,628
Other	388,432	629,409	1,017,841
Prepaid Expenses	1,374	-	1,374
Accrued Interest Receivable	45,734	-	45,734
Inventory, at Cost	55,112	-	55,112
Due from Fiduciary Funds	52,684	-	52,684
Total Current Assets	<u>104,091,208</u>	<u>4,248,471</u>	<u>108,339,679</u>
NONCURRENT ASSETS			
Net Pension Asset	898,155	7,517	905,672
Capital Assets, Not Depreciated	4,077,873	-	4,077,873
Capital Assets, Net	44,232,770	987,858	45,220,628
Total Noncurrent Assets	<u>49,208,798</u>	<u>995,375</u>	<u>50,204,173</u>
 Total Assets	 153,300,006	 5,243,846	 158,543,852
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	5,152,422	43,123	5,195,545
Deferred Amount Related to OPEB Liability	8,992,586	24,679	9,017,265
Total Deferred Outflows of Resources	<u>14,145,008</u>	<u>67,802</u>	<u>14,212,810</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 167,445,014</u>	 <u>\$ 5,311,648</u>	 <u>\$ 172,756,662</u>

See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION (CONTINUED)
NOVEMBER 30, 2021

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	Primary Government <u>Governmental Activities</u>	Component Unit <u>Emergency Telephone System Board</u>	Total Reporting <u>Entity</u>
CURRENT LIABILITIES			
Accounts Payable	\$ 1,650,978	\$ 4,420	\$ 1,655,398
Accrued Payroll and Related Costs	2,096,781	6,145	2,102,926
Due to Fiduciary Funds	141,502	-	141,502
Flex Spending Payable	35,583	-	35,583
Estimated Payable for Claims and Losses	421,783	-	421,783
Due to Others	48,529	-	48,529
Trust Funds Due to Others	446,688	-	446,688
Unearned Revenue	11,601,923	-	11,601,923
Compensated Absences Payable	9,584	-	9,584
Other Postemployment Benefit Liability	325,672	-	325,672
Debt Certificates	29,279	-	29,279
Lines of Credit	470,804	-	470,804
Capital Lease Obligation	170,742	99,015	269,757
Accrued Interest Payable	119,091	13,566	132,657
Total Current Liabilities	<u>17,568,939</u>	<u>123,146</u>	<u>17,692,085</u>
NONCURRENT LIABILITIES			
Compensated Absences Payable	540,373	-	540,373
Other Postemployment Benefit Liability	25,057,778	69,719	25,127,497
Debt Certificates	38,130	-	38,130
Lines of Credit	2,491,508	-	2,491,508
Capital Lease Obligation	281,016	686,482	967,498
Total Noncurrent Liabilities	<u>28,408,805</u>	<u>756,201</u>	<u>29,165,006</u>
Total Liabilities	45,977,744	879,347	46,857,091
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	13,568,060	-	13,568,060
Deferred Amount Related to Pension Liability	13,971,734	116,936	14,088,670
Deferred Amount Related to OPEB Liability	10,326,865	28,089	10,354,954
Total Deferred Inflows of Resources	<u>37,866,659</u>	<u>145,025</u>	<u>38,011,684</u>
NET POSITION			
Net Investment in Capital Assets	47,480,372	202,361	47,682,733
Restricted for:			
Judicial	1,630,455	-	1,630,455
Public Safety and Corrections	1,180,320	-	1,180,320
Highways	2,701,988	-	2,701,988
Health and Welfare	816,962	-	816,962
General Governmental Services	2,396,180	-	2,396,180
Retirement	3,110,055	-	3,110,055
Unrestricted	24,284,279	4,084,915	28,369,194
Total Net Position	<u>83,600,611</u>	<u>4,287,276</u>	<u>87,887,887</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 167,445,014</u>	<u>\$ 5,311,648</u>	<u>\$ 172,756,662</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2021**

	Program Revenues				Net Revenue (Expenses) and Changes in Net Position		Total Reporting Entity
	Expenses	Charges for Services	Operating Grants	Capital Grants	Primary Government	Component Unit	
PRIMARY GOVERNMENT							
Governmental Activities:							
Judicial	\$ 10,635,267	\$ 2,220,627	\$ 1,533,130	\$ -	\$ (6,881,510)	\$ -	\$ (6,881,510)
Public Safety and Corrections	15,771,229	1,493,614	35,068	91,923	(14,150,624)	-	(14,150,624)
Community Development	393,461	177,963	-	28,293	(187,205)	-	(187,205)
Highways	10,772,114	413,644	-	-	(10,358,470)	-	(10,358,470)
Health and Welfare	9,780,739	2,706,995	5,683,399	-	(1,390,345)	-	(1,390,345)
General Governmental Services	5,518,493	3,068,633	1,451,342	-	(998,518)	-	(998,518)
Interest Expense	273,947	-	-	-	(273,947)	-	(273,947)
Total Primary Government	<u>\$ 53,145,250</u>	<u>\$ 10,081,476</u>	<u>\$ 8,702,939</u>	<u>\$ 120,216</u>	(34,240,619)	-	(34,240,619)
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,371,352</u>	<u>\$ 2,097,181</u>	<u>\$ -</u>	<u>\$ -</u>	-	725,829	725,829
GENERAL REVENUES							
Property Taxes					15,079,671	-	15,079,671
Sales Taxes/Retailers' Occupation Taxes					15,678,994	-	15,678,994
Motor Fuel Tax Allotments					5,184,846	-	5,184,846
State Income Taxes					3,370,816	-	3,370,816
Personal Property Replacement Taxes					2,452,299	-	2,452,299
Other Taxes					1,262,850	-	1,262,850
Unrestricted Interest Earnings					78,738	1,219	79,957
Miscellaneous					1,559,685	3,330	1,563,015
Total General Revenues					<u>44,667,899</u>	<u>4,549</u>	<u>44,672,448</u>
Change in Net Position					10,427,280	730,378	11,157,658
NET POSITION							
Beginning of Year, as Previously Reported					75,371,122	3,556,898	78,928,020
Prior Period Adjustments					(2,197,791)	-	(2,197,791)
Beginning of Year, as Restated					<u>73,173,331</u>	<u>3,556,898</u>	<u>76,730,229</u>
End of Year					<u>\$ 83,600,611</u>	<u>\$ 4,287,276</u>	<u>\$ 87,887,887</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2021**

ASSETS	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash	\$ 24,669,232	\$ 5,788,598	\$ 4,413,351	\$ 2,801,705	\$ 24,156,348	\$ 61,829,234
Investments	3,625,935	7,000,000	415,979	632,033	577,663	12,251,610
Receivables:						
Property Taxes	5,989,500	-	-	1,002,552	6,576,008	13,568,060
State of Illinois	5,144,215	-	298,347	969,376	384,690	6,796,628
Other	120,837	-	-	-	267,595	388,432
Prepaid Expenses	-	-	-	-	1,374	1,374
Accrued Interest Receivable	44,647	-	-	1,087	-	45,734
Inventory, at Cost	-	-	-	55,112	-	55,112
Due from Other Funds	1,034,572	-	-	10,082	214,463	1,259,117
Total Assets	\$ 40,628,938	\$ 12,788,598	\$ 5,127,677	\$ 5,471,947	\$ 32,178,141	\$ 96,195,301
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 668,839	\$ 2,500	\$ 10,240	\$ 96,184	\$ 871,353	\$ 1,649,116
Accrued Payroll and Related Costs	579,409	1,271,947	4,377	110,265	130,783	2,096,781
Due to Other Funds	227,434	-	84,023	5,899	1,030,579	1,347,935
Due to Others - Deferred Prosecution	29,400	-	-	-	-	29,400
Trust Funds to Due Others	446,688	-	-	-	-	446,688
Unearned Revenue	-	11,512,497	-	89,191	235	11,601,923
Total Liabilities	1,951,770	12,786,944	98,640	301,539	2,032,950	17,171,843
DEFERRED INFLOWS OF RESOURCES						
Subsequent Year's Property Taxes	5,989,500	-	-	1,002,552	6,576,008	13,568,060
Unavailable Revenue	50,982	-	-	-	-	50,982
Total Deferred Inflows of Resources	6,040,482	-	-	1,002,552	6,576,008	13,619,042
FUND BALANCES						
Nonspendable:						
Inventory	-	-	-	55,112	-	55,112
Prepaid Expenses	-	-	-	-	1,374	1,374
Restricted for:						
Judicial	-	-	-	-	1,630,455	1,630,455
Public Safety and Corrections	-	-	-	-	1,180,320	1,180,320
Highways	-	-	789,410	-	2,031,669	2,821,079
Health and Welfare	-	-	-	-	760,476	760,476
General Governmental Services	-	-	-	-	2,396,180	2,396,180
Retirement	-	-	-	-	3,110,055	3,110,055
Assigned to:						
Judicial	453,769	-	-	-	607,153	1,060,922
Public Safety and Corrections	118,379	-	-	-	217,064	335,443
Highways	-	-	4,239,627	-	7,862,718	12,102,345
Health and Welfare	-	-	-	4,112,744	2,050,379	6,163,123
General Governmental Services	-	1,654	-	-	1,749,735	1,751,389
Working Cash	450,758	-	-	-	-	450,758
Unassigned	31,613,780	-	-	-	(28,395)	31,585,385
Total Fund Balances	32,636,686	1,654	5,029,037	4,167,856	23,569,183	65,404,416
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 40,628,938	\$ 12,788,598	\$ 5,127,677	\$ 5,471,947	\$ 32,178,141	\$ 96,195,301

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION
NOVEMBER 30, 2021**

Total Fund Balances of Governmental Funds		\$ 65,404,416
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.		
Cost of Capital Assets	\$ 114,702,848	
Accumulated Depreciation	66,392,205	48,310,643
Net pension asset used in governmental activities is not a current financial resource and, therefore, is not reported as an asset in the governmental funds.		
		898,155
Receivables that are not available to pay for current period expenditures are reported as deferred inflows of resources in the governmental funds.		
		50,982
Deferred Outflows of Resources for Net Pension Liability		
		5,152,422
Deferred Inflows of Resources for Net Pension Liability		
		(13,971,734)
Deferred Outflows of Resources for Total Other Postemployment Benefit Liability		
		8,992,586
Deferred Inflows of Resources for Total Other Postemployment Benefit Liability		
		(10,326,865)
Interest on long-term debt is not accrued in the governmental funds but, rather, is recognized when due.		
		(119,091)
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.		
		8,623,983
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:		
Compensated Absences Payable	549,957	
Total Other Postemployment Benefit Liability	25,383,450	
Debt Certificates	67,409	
Lines of Credit	2,962,312	
Capital Lease Obligation	451,758	(29,414,886)
Net Position of Governmental Activities		\$ 83,600,611

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, 2021**

	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 5,713,351	\$ -	\$ -	\$ 959,800	\$ 8,406,520	\$ 15,079,671
Sales Taxes/Retailers' Occupation Taxes	13,769,449	-	-	-	1,909,545	15,678,994
Intergovernmental	7,681,127	1,288,097	5,184,846	5,273,772	1,666,124	21,093,966
Licenses and Permits	898,648	-	-	-	-	898,648
Charges for Services	3,456,817	-	71,915	1,070,228	3,596,881	8,195,841
Fines and Forfeitures	123,814	-	-	-	230,316	354,130
Interest	41,394	1,654	4,849	3,523	24,011	75,431
Miscellaneous	632,857	-	-	330,549	206,243	1,169,649
Total Revenues	32,317,457	1,289,751	5,261,610	7,637,872	16,039,640	62,546,330
EXPENDITURES						
Current:						
Judicial	8,955,151	-	-	-	600,309	9,555,460
Public Safety and Corrections	14,008,801	-	-	-	296,067	14,304,868
Community Development	359,885	-	-	-	10,820	370,705
Highways	-	-	6,060,325	-	3,564,892	9,625,217
Health and Welfare	-	-	-	6,689,437	2,381,758	9,071,195
General Governmental Services	5,238,008	1,288,097	-	-	2,128,940	8,655,045
Retirement	-	-	-	-	1,124,596	1,124,596
Capital Outlay	881,849	-	24,021	7,552	1,497,580	2,411,002
Debt Service:						
Principal	384,545	-	-	28,200	195,847	608,592
Interest	29,702	-	-	2,059	123,095	154,856
Total Expenditures	29,857,941	1,288,097	6,084,346	6,727,248	11,923,904	55,881,536
Excess of Revenues Over (Under) Expenditures	2,459,516	1,654	(822,736)	910,624	4,115,736	6,664,794
OTHER FINANCING SOURCES (USES)						
Transfers In	6,590,907	-	-	-	21,127	6,612,034
Transfers Out	-	-	-	(10,471)	(6,601,563)	(6,612,034)
Total Other Financing Sources (Uses)	6,590,907	-	-	(10,471)	(6,580,436)	-
Net Change in Fund Balances	9,050,423	1,654	(822,736)	900,153	(2,464,700)	6,664,794
FUND BALANCES						
Beginning of Year	23,586,263	-	5,851,773	3,267,703	26,033,883	58,739,622
End of Year	\$ 32,636,686	\$ 1,654	\$ 5,029,037	\$ 4,167,856	\$ 23,569,183	\$ 65,404,416

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, 2021**

Net Change in Fund Balances of Governmental Funds	\$	6,664,794
Amounts reported for governmental activities in the statement of activities are different because:		
<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	\$ 2,411,002	
Depreciation Expense	<u>(2,444,535)</u>	(33,533)
<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		(6,876)
<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	2,808,017	
Pension Income	<u>1,184,979</u>	3,992,996
<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	28,667	
Line of Credit	463,275	
Capital Lease Obligation	<u>116,650</u>	608,592
<p>Compensated absences payable reported in the statement of net position requires the use of current financial resources and, therefore, is reported as expenditures in governmental funds.</p>		
		36,857
<p>Accrued interest payable reported in the statement of net position requires the use of current financial resources and, therefore, is reported as expenditures in governmental funds.</p>		
		(119,091)
<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	325,683	
OPEB Expense	<u>(2,494,240)</u>	(2,168,557)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
		46,824
<p>The net change in net position of the internal service fund is reported with governmental activities.</p>		
		<u>1,405,274</u>
Change in Net Position of Governmental Activities	\$	<u><u>10,427,280</u></u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
PROPRIETARY FUND – INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2021**

ASSETS

Cash	\$ 9,102,340
------	--------------

LIABILITIES

Accounts Payable	1,862
Flex Spending Payable	35,583
Estimated Payable for Claims and Losses	421,783
Due to Others	19,129
Total Liabilities	<u>478,357</u>

NET POSITION

Unrestricted	<u>\$ 8,623,983</u>
--------------	---------------------

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2021**

OPERATING REVENUES	
Charges for Services	\$ 5,791,479
Refunds and Recoveries	<u>976,071</u>
Total Operating Revenues	6,767,550
 OPERATING EXPENSES	
Medical Claims	4,710,559
Administrative Costs	147,054
Stop-Loss Reinsurance	<u>507,970</u>
Total Operating Expenses	5,365,583
 OPERATING INCOME	 1,401,967
 NONOPERATING REVENUES	
Interest Income	<u>3,307</u>
Change in Net Position	1,405,274
 NET POSITION	
Beginning of Year	<u>7,218,709</u>
End of Year	<u><u>\$ 8,623,983</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, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Assessments Made to Other Funds	\$ 4,289,057
Cash Received from Employees and Others	1,502,422
Cash Received from Refunds and Recoveries	976,071
Cash Paid for Claims	(5,025,974)
Cash Paid for Administrative Costs and Stop Loss Insurance	<u>(655,024)</u>
Net Cash Provided by Operating Activities	1,086,552

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Cash and Investments	<u>3,307</u>
---	--------------

NET INCREASE IN CASH

1,089,859

CASH

Beginning of Year	<u>8,012,481</u>
End of Year	<u><u>\$ 9,102,340</u></u>

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

Operating Income	\$ 1,401,967
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Changes in Assets and Liabilities:	
Accounts Payable	(1,673)
Accrued Payroll and Related Costs	(144)
Flex Spending Payable	6,020
Estimated Payable for Claims and Losses	<u>(319,618)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 1,086,552</u></u>

**TAZEWELL COUNTY, ILLINOIS
FIDUCIARY FUNDS – CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2021**

ASSETS

Cash and Cash Equivalents	\$ 4,476,525
Accounts Receivable	141,864
Due from Other Funds	<u>141,502</u>
Total Assets	<u>4,759,891</u>

LIABILITIES

Accounts Payable	148,989
Due to Others	101,050
Due to Other Funds	<u>52,684</u>
Total Liabilities	<u>302,723</u>

FIDUCIARY NET POSITION

Restricted for Individuals, Organizations, and Other Governments	<u>\$ 4,457,168</u>
---	---------------------

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 YEAR ENDED NOVEMBER 30, 2021**

ADDITIONS

Property Taxes Collected for Other Governments	\$ 238,421,667
Fees and Fines Collected for Others	10,134,111
Intergovernmental Allotments	2,638,513
Other Amounts Received as Fiscal Agent	<u>632,098</u>
Total Additions	<u>251,826,389</u>

DEDUCTIONS

Property Taxes Distributed to Other Governments	238,469,494
Fees and Fines Distributed to Others	9,612,131
Other Amounts Distributed as Fiscal Agent	<u>3,503,462</u>
Total Deductions	<u>251,585,087</u>

NET INCREASE IN FIDUCIARY NET POSITION

241,302

Fiduciary Net Position - Beginning of Year, as Previously Reported

-

Prior Period Adjustments

4,215,866

Fiduciary Net Position - Beginning of Year, as Restated

4,215,866

FIDUCIARY NET POSITION - END OF YEAR

\$ 4,457,168

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021

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, 2021

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, 2021

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, 2021

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.

Fiduciary 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.

American Rescue Plan Fund – This special revenue fund is used to account for federal funding awarded to the County through the American Rescue Plan Act.

County Motor Fuel Tax Fund – This special revenue fund is used to account for intergovernmental revenues derived from motor fuel tax allotments.

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, 2021

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.

Custodial 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, 2021

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, 2021

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, 2021**

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

Pensions

For purposes of measuring the net pension liability (asset), 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 and liabilities plus 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, 2021, 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, 2021, 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 (asset) and related deferred inflows and outflows of resources, the other postemployment benefit (OPEB) liability and related deferred inflows and outflows of resources, the liability for self-insurance claims incurred but not reported, reimbursable expenditures for certain Health Department grants, and accounts receivable and payable related to various Highway Department projects.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021

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) and special revenue funds (except for the Indemnity Fund, the Sheriff's Commissary Fund, the American Rescue Plan Fund, the Care Trak Fund, the Probation Upgrade Fund, and the Sheriff's Drug 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, 2021

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 expenses 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, 2021**

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, 2021, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$27,330,102 (excludes cash on hand and petty cash in the amount of \$457,419, which is included in the cash balance in the statement of net position). As of November 30, 2021, \$1,076,060 of the County's bank balance of \$29,824,304 was exposed to custodial credit risk as follows:

Uninsured with Collateral Held by Pledging Bank	\$ 1,076,060
---	--------------

As of November 30, 2021, the County's investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 63,491,250	\$ 63,491,250	\$ 63,491,250

* 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, 2021

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, 2021**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Reconciliation

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2021 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 74,550,636	\$ -	\$ 74,550,636
Investments	12,251,610	-	12,251,610
Cash and Investments	-	4,476,525	4,476,525
Total	<u>\$ 86,802,246</u>	<u>\$ 4,476,525</u>	<u>\$ 91,278,771</u>
Cash on Hand and Petty Cash			\$ 457,419
Bank Deposits			27,330,102
Sweep Accounts			63,491,250
Total			<u>\$ 91,278,771</u>

NOTE 3 PROPERTY TAXES

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

Property taxes levied in 2020 are reflected as revenues in fiscal year 2021. 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 2021 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 2022.

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, 2021

NOTE 4 RECEIVABLES

Certain receivables at November 30, 2021 for the County's major funds and nonmajor funds are as follows:

	General Fund	County Motor Fuel Tax Fund	County Health Fund	Nonmajor Governmental Funds
State of Illinois:				
Sales Taxes	\$ 4,055,154	\$ -	\$ -	\$ -
Income Taxes	187,078	-	-	-
Video Gaming Taxes	20,684	-	-	-
Replacement Taxes	100,374	-	-	20,473
Use Taxes	245,297	-	-	-
Motor Fuel Taxes	-	298,347	-	-
Reimbursements and Grants	438,112	-	-	364,217
Department of Public Health and Department of Human Services	-	-	969,376	-
Miscellaneous	97,516	-	-	-
Total	\$ 5,144,215	\$ 298,347	\$ 969,376	\$ 384,690
Other:			General Fund	Nonmajor Governmental Funds
Tipping Fees			\$ -	\$ 79,978
Fuel Reimbursements			-	123,774
Circuit Clerk Fees			120,837	63,843
Total			\$ 120,837	\$ 267,595

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2021 was as follows:

Primary Government

	Balance at November 30, 2020	Additions	Deductions	Balance at November 30, 2021
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	719,987	1,622,171	-	2,342,158
Depreciated:				
Buildings and Building Improvements	30,134,162	210,764	-	30,344,926
Land Improvements	1,679,450	-	-	1,679,450
Furnishings and Equipment	16,096,268	578,067	216,201	16,458,134
Infrastructure	62,142,465	-	-	62,142,465
Total Capital Assets	112,508,047	2,411,002	216,201	114,702,848
Less Accumulated Depreciation for:				
Buildings and Building Improvements	12,254,946	645,827	-	12,900,773
Land Improvements	1,240,348	35,050	-	1,275,398
Furnishings and Equipment	10,351,708	972,770	209,325	11,115,153
Infrastructure	40,309,993	790,888	-	41,100,881
Total Accumulated Depreciation	64,156,995	2,444,535	209,325	66,392,205
Governmental Capital Assets, Net	<u>\$ 48,351,052</u>	<u>\$ (33,533)</u>	<u>\$ 6,876</u>	<u>\$ 48,310,643</u>

Construction in progress consists primarily of incomplete Highway Department projects.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 5 CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Depreciation expense was charged to functions/programs as follows at November 30, 2021:

Judicial	\$ 168,069
Public Safety and Corrections	710,136
Highways	1,050,927
Health and Welfare	159,702
General Governmental Services	355,701
Total Depreciation Expense	<u>\$ 2,444,535</u>

Discretely Presented Component Unit

	Balance at November 30, 2020	Additions	Deductions	Balance at November 30, 2021
Depreciated:				
Equipment	\$ 4,475,208	\$ -	\$ -	\$ 4,475,208
Less Accumulated Depreciation for:				
Equipment	3,356,585	130,765	-	3,487,350
Component Unit Capital Assets, Net	<u>\$ 1,118,623</u>	<u>\$ (130,765)</u>	<u>\$ -</u>	<u>\$ 987,858</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, 2021:

	Balance November 30, 2020	Additions	Reductions	Balance November 30, 2021	Current Portion	Long-Term Portion
General Obligation Debt Certificates	\$ 96,076	\$ -	\$ 28,667	\$ 67,409	\$ 29,279	\$ 38,130
Lines of Credit	3,425,587	-	463,275	2,962,312	470,804	2,491,508
Capital Leases	568,408	-	116,650	451,758	170,742	281,016
Total	<u>\$ 4,090,071</u>	<u>\$ -</u>	<u>\$ 608,592</u>	<u>\$ 3,481,479</u>	<u>\$ 670,825</u>	<u>\$ 2,810,654</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

NOTE 6 LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

General obligation debt at November 30, 2021 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.

\$ 67,409

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, 2021 are as follows:

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2022	\$ 29,279	\$ 753	\$ 30,032
2023	38,130	151	38,281
Total	<u>\$ 67,409</u>	<u>\$ 904</u>	<u>\$ 68,313</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 \$614,679 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, 2021**

NOTE 6 LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Equipment	\$ 743,403
Less: Accumulated Depreciation	205,998
Total	<u>\$ 537,405</u>

Depreciation expense for these assets acquired through capital lease totaled \$173,663.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2021 were as follows:

	<u>Governmental Activities</u>
<u>Year Ending November 30:</u>	
2022	\$ 184,254
2023	91,669
2024	204,165
Total	<u>480,088</u>
Less: Amount Representing Interest	28,330
Present Value of Minimum Lease Payments	<u>\$ 451,758</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, 2021:

	Balance		Balance			
	November 30,		November 30,	Current	Long-Term	
	2020	Additions	2021	Portion	Portion	
Capital Leases	\$ 785,497	\$ -	\$ 785,497	\$ 99,015	\$ 686,482	
		\$ -				

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, 2021**

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>
Equipment	\$ 1,059,518
Less: Accumulated Depreciation	<u>370,832</u>
Total	<u><u>\$ 688,686</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, 2021 were as follows:

	Discretely Presented <u>Component Unit</u>
<u>Year Ending November 30:</u>	
2022	\$ 131,574
2023	131,574
2024	131,574
2025	131,574
2026	131,574
Thereafter	<u>263,146</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, 2021 was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>\$ 586,814</u>	<u>\$ 1,256,766</u>	<u>\$ 1,293,623</u>	<u>\$ 549,957</u>	<u>\$ 9,584</u>

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, 2021, using the 2020 assessed valuation, the statutory limit for the County was \$80,187,927, providing a debt margin of \$78,883,263.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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, 2021 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Health	\$ 4,615
	Nonmajor Governmental	1,029,957
County Health	General	10,082
Nonmajor Governmental	General	159,873
	County Health	1,284
	Nonmajor Governmental	622
	Fiduciary	52,684
Fiduciary	General	57,479
	County Motor Fuel Tax	84,023
	Total	<u><u>\$ 1,400,619</u></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
County Health Fund	\$ -	\$ 10,471	\$ 10,471
Nonmajor Governmental Funds	<u>6,590,907</u>	<u>10,656</u>	<u>6,601,563</u>
Total	<u><u>\$ 6,590,907</u></u>	<u><u>\$ 21,127</u></u>	<u><u>\$ 6,612,034</u></u>

The transfers to the General Fund primarily represent unrestricted interest earnings from various funds, collections that were incorrectly recorded in another fund, and reimbursements for IMRF and social security contributions.

The transfers 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, 2021

NOTE 9 OTHER REQUIRED DISCLOSURES

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

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
Veterans' Assistance	\$ 177,690	\$ 179,935	\$ 2,245
Economic Development Grant	-	31,758	31,758
County Recorder Automation	238,189	487,419	249,230
Circuit Clerk Child Support	10,500	38,503	28,003
Sheriff's Grant	64,623	111,822	47,199
Law Enforcement Operations	150,000	193,819	43,819
Circuit Clerk Electronic Citation	11,000	24,142	13,142
Drug Court Operations and Administration	38,050	38,221	171

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

Fund	Amount of Deficit Balance
Economic Development Grant	\$ (3,465)
Sheriff's Grant	(24,930)

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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, 2020, the following employees were covered by the benefit terms:

Regular Plan	<u>IMRF</u>
Retirees and Beneficiaries Currently Receiving Benefits	349
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	251
Active Plan Members	<u>366</u>
Total	<u><u>966</u></u>
SLEP	
Retirees and Beneficiaries Currently Receiving Benefits	47
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	4
Active Plan Members	<u>40</u>
Total	<u><u>91</u></u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021

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 2021 and 2020 was 11.10% and 11.59%, respectively. For the fiscal year ended November 30, 2021, the County contributed \$2,060,034 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 2021 and 2020 was 21.92% and 22.85%, respectively. For the fiscal year ended November 30, 2021, the County contributed \$769,060 to the plan.

Net Pension Liability (Asset)

The County's net pension liability (asset) was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability (asset) 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, 2020:

- 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 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, 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 2020 valuation according to an experience study from years 2017 to 2019.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables were used with future mortality improvements projected using scale MP-2020.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2020.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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%	5.00%
International Equities	18%	6.00%
Fixed Income	28%	1.30%
Real Estate	9%	6.20%
Alternatives	7%	N/A
Private Equity	N/A	6.95%
Commodities	N/A	2.85%
Cash Equivalents	1%	0.70%
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 2.00%, and the resulting single discount rate is 7.25%.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

NOTE 10 PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) Liability (A) - (B)
Balances at December 31, 2019	\$ 141,597,741	\$ 132,070,696	\$ 9,527,045
Changes for the Year:			
Service Cost	2,479,118	-	2,479,118
Interest on Total Pension Liability	10,128,776	-	10,128,776
Differences Between Expected and Actual Experience of the Total Pension Liability	1,267,421	-	1,267,421
Changes of Assumptions	(1,463,614)	-	(1,463,614)
Contributions - Employer	-	2,974,103	(2,974,103)
Contributions - Employee	-	1,402,708	(1,402,708)
Investment Income	-	19,505,883	(19,505,883)
Benefit Payments, including Refunds of Employee Contributions	(6,858,195)	(6,858,195)	-
Administrative Expense	-	(92,642)	92,642
Other (Net Transfer)	-	(945,634)	945,634
Net Changes	<u>5,553,506</u>	<u>15,986,223</u>	<u>(10,432,717)</u>
Balances at December 31, 2020	<u>\$ 147,151,247</u>	<u>\$ 148,056,919</u>	<u>\$ (905,672)</u>

The changes in net pension liability (asset) above are the aggregated information of the Regular Plan and Sheriff's Law Enforcement Personnel Plan. Disaggregated information for balances at December 31, 2020 was not available.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability (asset) 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)	\$ 18,241,812	\$ (905,672)	\$ (16,145,564)

* 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, 2021**

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, 2021, the County recognized pension income of \$1,194,897. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences Between Expected and Actual Experience	\$ 1,486,265	\$ 60,147
Changes of Assumptions	1,150,633	1,516,656
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	12,511,867
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	2,636,898	14,088,670
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	2,558,647	-
Total Deferred Amounts Related to Pensions	\$ 5,195,545	\$ 14,088,670

\$2,558,647 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 (asset) in the year ended November 30, 2022.

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

<u>Year Ending November 30,</u>	Pension Expense
2022	\$ (2,983,561)
2023	(1,661,855)
2024	(4,827,086)
2025	(1,979,270)
Total	\$ (11,451,772)

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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, 2021, the following employees were covered by the benefit terms:

Active Employees	338
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Inactive Employees Currently Receiving Benefits	26
Total	364

Total OPEB Liability

The County's total OPEB liability of \$25,453,169 was measured as of November 30, 2021 and was determined by an actuarial valuation as of December 1, 2021.

Actuarial assumptions and other inputs. The total OPEB liability in the December 1, 2021 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	2.11%
Healthcare Cost Trend Rates	1.40% increasing to 6.00% after 1 year and then 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 PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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

Total OPEB Liability (Continued)

The actuarial assumptions used in the December 1, 2021 valuation were based on the results of an actuarial experience study of IMRF and IMRF-SLEP experience dated December 14, 2020.

Changes in the Total OPEB Liability

	Amount
Balance at November 30, 2020	\$ 30,896,696
Changes for the year:	
Service Cost	1,552,598
Interest	654,622
Differences Between Expected and Actual Experience	(1,047,608)
Changes in Assumptions or Other Inputs	(6,276,570)
Benefit Payments	(326,569)
Net Changes	(5,443,527)
Balance at November 30, 2021	\$ 25,453,169

Changes in assumptions and other inputs reflect a change in the discount rate from 2.13% in fiscal year 2020 to 2.11% in fiscal year 2021.

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 (1.11%) or 1-percentage-point higher (3.11%) than the current discount rate:

	1% Decrease (1.11%)	Discount Rate (2.11%)	1% Increase (3.11%)
Total OPEB Liability	\$ 31,816,887	\$ 25,453,169	\$ 20,643,102

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	\$ 20,059,146	\$ 25,453,169	\$ 32,845,021

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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, 2021, the County recognized OPEB expense of \$2,500,993. At November 30, 2021, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

<u>Deferred Amounts Related to OPEB</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in OPEB</i>		
<i>Expense in Future Periods</i>		
Differences Between Expected and Actual Experience	\$ -	\$ 2,846,150
Changes of Assumptions	9,017,265	7,508,804
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	<u>-</u>	<u>-</u>
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 9,017,265</u>	<u>\$ 10,354,954</u>

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>
2022	\$ 293,771
2023	293,771
2024	293,771
2025	293,771
2026	293,771
Thereafter	<u>(2,806,544)</u>
Total	<u>\$ (1,337,689)</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021

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, 2021, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$421,783. 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 \$8,623,983 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 2021 and 2020 were as follows:

	Health Insurance Fund
Balance - November 30, 2019	\$ 294,313
Claims Incurred	5,330,974
Claims Paid	(4,883,886)
Balance - November 30, 2020	741,401
Claims Incurred	4,710,559
Claims Paid	(5,030,177)
Balance - November 30, 2021	\$ 421,783

NOTE 13 COMMITMENTS AND 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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 14 UNCERTAINTIES

The World Health Organization previously declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, 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 fiscal year 2022 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.

NOTE 15 SUBSEQUENT EVENT

During the month of December 2021, the County entered into a contract with Axon Enterprises, Inc. in the approximate amount of \$1,925,000 for body cameras, in-car cameras, interview cameras, and other digital upgrades.

NOTE 16 RESTATEMENT OF NET POSITION

With the implementation of GASB Statement No. 84, *Fiduciary Activities*, the Township Motor Fuel Tax Fund and the Township Bridge Fund were reclassified from a special revenue fund to a custodial fund, resulting in a reduction of net position for Governmental Activities in the amount of \$2,197,791.

Additionally, with the implementation of GASB Statement No. 84, beginning net position was established for the new custodial funds. \$582,948 was established as the beginning net position of the Property Tax Fund. \$5,194 was established as the beginning net position of the Estate Tax Fund. \$50,463 was established as the beginning net position of the Unclaimed Fund. \$1,240,548 was established as the beginning net position of the Circuit Clerk/County Clerk Escrow Fund. \$20,794 was established as the beginning net position of the Inmate Benefit Fund. \$2,668 was established as the beginning net position of the Veterans' Memorial Fund. \$115,460 was established as the beginning net position of the Condemnation Escrow Fund. \$1,997,984 was established as the beginning net position of the Township Motor Tax Fuel Fund. \$199,807 was established as the beginning net position of the Township Bridge Fund.

TAZEWELL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – MAJOR FUNDS
YEAR ENDED NOVEMBER 30, 2021

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
Property Taxes	\$ 5,762,217	\$ 5,762,217	\$ 5,713,351
Sales Taxes/Retailers' Occupation Taxes	9,838,523	9,838,523	13,769,449
Intergovernmental	5,392,953	5,392,953	7,681,127
Licenses and Permits	691,575	691,575	898,648
Charges for Services	3,398,000	3,398,000	3,456,817
Fines and Forfeitures	250,000	250,000	123,814
Interest	150,000	150,000	41,394
Miscellaneous	426,650	426,650	632,857
Total Revenues	<u>25,909,918</u>	<u>25,909,918</u>	<u>32,317,457</u>
EXPENDITURES			
Judicial	9,706,868	9,706,868	8,998,063
Public Safety and Corrections	13,841,473	13,841,473	14,255,373
Community Development	416,374	416,374	359,885
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	8,951,418	8,951,418	5,830,373
Debt Service	1,209,000	1,209,000	414,247
Total Expenditures	<u>34,125,133</u>	<u>34,125,133</u>	<u>29,857,941</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,215,215)	(8,215,215)	2,459,516
OTHER FINANCING SOURCES (USES)			
Proceeds from Issuance of Debt	1,700,000	1,700,000	-
Transfers In	3,431,690	3,431,690	6,590,907
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>5,131,690</u>	<u>5,131,690</u>	<u>6,590,907</u>
Net Change in Fund Balances	<u>\$ (3,083,525)</u>	<u>\$ (3,083,525)</u>	9,050,423
FUND BALANCES			
Beginning of Year			<u>23,586,263</u>
End of Year			<u>\$ 32,636,686</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, 2021**

County Motor Fuel Tax Fund			County Health Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ -	\$ -	\$ -	\$ 967,679	\$ 967,679	\$ 959,800
-	-	-	-	-	-
5,011,830	5,011,830	5,184,846	5,656,699	5,656,699	5,273,772
-	-	-	-	-	-
71,321	71,321	71,915	1,191,400	1,191,400	1,070,228
-	-	-	-	-	-
18,000	18,000	4,849	20,000	20,000	3,523
-	-	-	143,860	143,860	330,549
<u>5,101,151</u>	<u>5,101,151</u>	<u>5,261,610</u>	<u>7,979,638</u>	<u>7,979,638</u>	<u>7,637,872</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,416,201	6,416,201	6,084,346	-	-	-
-	-	-	7,521,574	7,521,574	6,696,989
-	-	-	-	-	-
-	-	-	30,000	30,000	30,259
<u>6,416,201</u>	<u>6,416,201</u>	<u>6,084,346</u>	<u>7,551,574</u>	<u>7,551,574</u>	<u>6,727,248</u>
(1,315,050)	(1,315,050)	(822,736)	428,064	428,064	910,624
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(10,471)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,471)</u>
<u>\$ (1,315,050)</u>	<u>\$ (1,315,050)</u>	<u>(822,736)</u>	<u>\$ 428,064</u>	<u>\$ 428,064</u>	<u>900,153</u>
		<u>5,851,773</u>			<u>3,267,703</u>
		<u>\$ 5,029,037</u>			<u>\$ 4,167,856</u>

**TAZEWELL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
YEAR ENDED NOVEMBER 30, 2021**

	2021	2020	2019	2018	2017
Total OPEB Liability - Beginning	\$ 30,896,696	\$ 25,177,764	\$ 16,898,140	\$ 18,059,702	\$ 16,982,721
Service Cost	1,552,598	1,227,191	490,519	688,948	665,072
Interest on Total OPEB Liability	654,622	693,323	592,100	643,792	613,295
Changes in Benefit Terms	-	-	1,798,503	-	-
Differences Between Expected and Actual Experience	(1,047,608)	-	(2,722,437)	-	-
Changes in Assumptions	(6,276,570)	4,094,482	8,379,840	(2,240,756)	-
Benefit Payments and Refunds	(326,569)	(296,064)	(258,901)	(253,546)	(201,386)
Net Change in Total OPEB Liability	<u>(5,443,527)</u>	<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>\$ 25,453,169</u>	<u>\$ 30,896,696</u>	<u>\$ 25,177,764</u>	<u>\$ 16,898,140</u>	<u>\$ 18,059,702</u>
Covered-Employee Payroll	24,111,270	22,071,195	21,044,944	23,109,589	15,487,927
Total OPEB Liability as a Percentage of Covered-Employee Payroll	105.57%	139.99%	119.64%	73.12%	116.61%

In fiscal year 2021, the discount rate decreased from 2.13% to 2.11%. However, there were no additional changes in assumptions or benefit terms in the actuarial valuation.

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, 2021

NOTE 1 BUDGETARY BASIS

The budgetary comparison schedules for the General Fund, County Motor Fuel Tax Fund, and County Health Fund present comparisons of the budget with actual data on a modified accrual basis. The County did not create an original or amended budget for the American Rescue Plan Fund in fiscal year 2021.

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

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2021**

ASSETS	Special Revenue				
	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund
Cash	\$ 3,721	\$ 1,395,992	\$ 2,509,916	\$ 3,413,584	\$ 2,379,994
Investments	-	-	132,434	-	-
Receivables:					
Property Taxes	-	764,887	226,323	838,629	699,553
State of Illinois:					
Replacement Taxes	-	8,868	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	-	52,684	12,553
Total Assets	\$ 3,721	\$ 2,169,747	\$ 2,868,673	\$ 4,304,897	\$ 3,092,100
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ 227,979	\$ 305
Accrued Payroll and Related Costs	-	-	5,630	-	-
Due to Other Funds	-	3,569	644,993	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	-	3,569	650,623	227,979	305
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	-	764,887	226,323	838,629	699,553
FUND BALANCES (DEFICITS)					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	981,075
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	1,324,096	-	-
Retirement	-	1,401,291	-	-	-
Assigned to:					
Judicial	-	-	-	-	-
Public Safety and Corrections	3,721	-	-	-	-
Highways	-	-	-	3,238,289	1,411,167
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	667,631	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	3,721	1,401,291	1,991,727	3,238,289	2,392,242
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 3,721	\$ 2,169,747	\$ 2,868,673	\$ 4,304,897	\$ 3,092,100

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2021**

Special Revenue							
Probation Upgrade 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
\$ 47,889	\$ 1,752,955	\$ 680,721	\$ 3,096,636	\$ 214,920	\$ 306,187	\$ 76,877	\$ 789,945
-	-	-	-	-	-	-	-
-	1,098,864	-	1,856,894	494,060	175,913	-	-
-	-	-	11,605	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	123,774	-	-	2,884	12,928
-	-	1,324	-	-	-	50	-
136,620	-	-	-	-	-	-	622
<u>\$ 184,509</u>	<u>\$ 2,851,819</u>	<u>\$ 682,045</u>	<u>\$ 5,088,909</u>	<u>\$ 708,980</u>	<u>\$ 482,100</u>	<u>\$ 79,811</u>	<u>\$ 803,495</u>
\$ -	\$ -	\$ 7,033	\$ 60,360	\$ 180,000	\$ 8,023	\$ 3,063	\$ 268
-	44,191	9,055	34,790	-	2,089	676	3,921
-	-	-	-	-	11,263	1,037	10,656
-	-	-	-	-	-	-	-
-	44,191	16,088	95,150	180,000	21,375	4,776	14,845
-	1,098,864	-	1,856,894	494,060	175,913	-	-
-	-	1,324	-	-	-	50	-
-	-	-	-	-	-	2,945	545,235
184,365	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	103,036	-	34,920	132,814	-	-
-	-	-	-	-	-	-	-
-	1,708,764	-	-	-	-	-	-
-	-	-	-	-	-	72,040	243,415
144	-	-	-	-	-	-	-
-	-	-	3,136,865	-	-	-	-
-	-	561,597	-	-	151,998	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
184,509	1,708,764	665,957	3,136,865	34,920	284,812	75,035	788,650
<u>\$ 184,509</u>	<u>\$ 2,851,819</u>	<u>\$ 682,045</u>	<u>\$ 5,088,909</u>	<u>\$ 708,980</u>	<u>\$ 482,100</u>	<u>\$ 79,811</u>	<u>\$ 803,495</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2021**

ASSETS	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
	\$	\$	\$	\$	\$
Cash	-	643,337	130,774	48,323	1,709,741
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Replacement Taxes	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	11,617	5,637	-	79,978
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	-	-	1,284
Total Assets	\$ -	\$ 654,954	\$ 136,411	\$ 48,323	\$ 1,791,003
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Accounts Payable	\$ 3,465	\$ 80,981	\$ 35	\$ -	\$ 8,187
Accrued Payroll and Related Costs	-	6,161	1,186	-	2,785
Due to Other Funds	-	-	-	-	39,539
Unearned Revenue	-	-	235	-	-
Total Liabilities	3,465	87,142	1,456	-	50,511
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	-	-	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted for:					
Judicial	-	-	53,846	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	489,706
General Governmental Services	-	541,848	-	-	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	81,109	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	1,250,786
General Governmental Services	-	25,964	-	48,323	-
Unassigned	(3,465)	-	-	-	-
Total Fund Balances (Deficits)	(3,465)	567,812	134,955	48,323	1,740,492
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ -	\$ 654,954	\$ 136,411	\$ 48,323	\$ 1,791,003

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2021**

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	Sheriff's Drug Fund
\$ 3	\$ 673,124	\$ 116,055	\$ 29,763	\$ -	\$ 489,226	\$ 261,355	\$ 102,648
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
275,460	-	-	66,655	22,102	-	-	-
-	15,289	-	-	-	10,877	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 275,463</u>	<u>\$ 688,413</u>	<u>\$ 116,055</u>	<u>\$ 96,418</u>	<u>\$ 22,102</u>	<u>\$ 500,103</u>	<u>\$ 261,355</u>	<u>\$ 102,648</u>
\$ 275,427	\$ 206	\$ -	\$ 6,132	\$ -	\$ 1,560	\$ 632	\$ -
-	4,577	-	4,324	3,947	5,538	-	-
-	-	-	-	43,085	-	175,000	-
-	-	-	-	-	-	-	-
<u>275,427</u>	<u>4,783</u>	<u>-</u>	<u>10,456</u>	<u>47,032</u>	<u>7,098</u>	<u>175,632</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	492,126	-	-	-	-	-	-
-	-	107,919	-	-	-	85,684	102,619
-	-	-	-	-	-	-	-
-	-	-	-	-	310,357	-	-
-	-	-	-	-	-	-	-
-	191,504	-	-	-	-	-	-
-	-	8,136	-	-	-	39	29
-	-	-	-	-	-	-	-
36	-	-	85,962	-	-	-	-
-	-	-	-	-	182,648	-	-
-	-	-	-	(24,930)	-	-	-
<u>36</u>	<u>683,630</u>	<u>116,055</u>	<u>85,962</u>	<u>(24,930)</u>	<u>493,005</u>	<u>85,723</u>	<u>102,648</u>
<u>\$ 275,463</u>	<u>\$ 688,413</u>	<u>\$ 116,055</u>	<u>\$ 96,418</u>	<u>\$ 22,102</u>	<u>\$ 500,103</u>	<u>\$ 261,355</u>	<u>\$ 102,648</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2021**

	Special Revenue				
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
ASSETS					
Cash	\$ 19,535	\$ 591,177	\$ 274,628	\$ 188,118	\$ 90,275
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Replacement Taxes	-	-	-	-	-
Grants	-	-	-	-	-
Other	138	776	2,247	1,450	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	10,656	-	-
Total Assets	<u>\$ 19,673</u>	<u>\$ 591,953</u>	<u>\$ 287,531</u>	<u>\$ 189,568</u>	<u>\$ 90,275</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 5,258
Accrued Payroll and Related Costs	312	-	1,601	-	-
Due to Other Funds	624	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>936</u>	<u>-</u>	<u>1,601</u>	<u>-</u>	<u>5,258</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	-	-	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted for:					
Judicial	-	-	274,197	-	79,864
Public Safety and Corrections	-	387,733	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	12,247	-	-	99,578	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	11,733	-	5,153
Public Safety and Corrections	-	204,220	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	6,490	-	-	89,990	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>18,737</u>	<u>591,953</u>	<u>285,930</u>	<u>189,568</u>	<u>85,017</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 19,673</u>	<u>\$ 591,953</u>	<u>\$ 287,531</u>	<u>\$ 189,568</u>	<u>\$ 90,275</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2021**

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
\$ 178,312	\$ 18,452	\$ 1,126,991	\$ 492,327	\$ 171,614	\$ 125,104	\$ 6,129	\$ 24,156,348
-	-	-	445,229	-	-	-	577,663
-	-	420,885	-	-	-	-	6,576,008
-	-	-	-	-	-	-	20,473
-	-	-	-	-	-	-	364,217
-	-	-	-	-	-	-	267,595
-	-	-	-	-	-	-	1,374
-	-	-	-	-	44	-	214,463
<u>\$ 178,312</u>	<u>\$ 18,452</u>	<u>\$ 1,547,876</u>	<u>\$ 937,556</u>	<u>\$ 171,614</u>	<u>\$ 125,148</u>	<u>\$ 6,129</u>	<u>\$ 32,178,141</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,439	\$ -	\$ 871,353
-	-	-	-	-	-	-	130,783
-	-	-	100,813	-	-	-	1,030,579
-	-	-	-	-	-	-	235
-	-	-	100,813	-	2,439	-	2,032,950
-	-	420,885	-	-	-	-	6,576,008
-	-	-	-	-	-	-	1,374
176,119	-	-	-	-	-	6,123	1,630,455
-	18,208	-	-	171,614	122,178	-	1,180,320
-	-	1,050,594	-	-	-	-	2,031,669
-	-	-	-	-	-	-	760,476
-	-	-	108,054	-	-	-	2,396,180
-	-	-	-	-	-	-	3,110,055
2,193	-	-	-	-	-	6	607,153
-	244	-	-	-	531	-	217,064
-	-	76,397	-	-	-	-	7,862,718
-	-	-	-	-	-	-	2,050,379
-	-	-	728,689	-	-	-	1,749,735
-	-	-	-	-	-	-	(28,395)
<u>178,312</u>	<u>18,452</u>	<u>1,126,991</u>	<u>836,743</u>	<u>171,614</u>	<u>122,709</u>	<u>6,129</u>	<u>23,569,183</u>
<u>\$ 178,312</u>	<u>\$ 18,452</u>	<u>\$ 1,547,876</u>	<u>\$ 937,556</u>	<u>\$ 171,614</u>	<u>\$ 125,148</u>	<u>\$ 6,129</u>	<u>\$ 32,178,141</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS)
YEAR ENDED NOVEMBER 30, 2021**

	Special Revenue				
	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund
REVENUES					
Property Taxes	\$ -	\$ 1,163,101	\$ 1,813,638	\$ 803,547	\$ 668,817
Public Safety Sales Taxes	-	1,312,300	-	-	-
Intergovernmental	-	267,791	-	151,038	29,164
Charges for Services	-	-	-	91,012	-
Fines and Forfeitures	-	-	-	-	-
Interest	121	-	10,764	3,327	842
Miscellaneous	3,600	-	-	-	-
Total Revenues	<u>3,721</u>	<u>2,743,192</u>	<u>1,824,402</u>	<u>1,048,924</u>	<u>698,823</u>
EXPENDITURES					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	495,659	1,007,419
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	1,381,936	-	-
Retirement	-	672,101	-	-	-
Capital Outlay	-	-	-	789,331	128,865
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>672,101</u>	<u>1,381,936</u>	<u>1,284,990</u>	<u>1,136,284</u>
Excess (Deficiency) of Revenues Over Expenditures	3,721	2,071,091	442,466	(236,066)	(437,461)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(4,235,411)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,235,411)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	3,721	(2,164,320)	442,466	(236,066)	(437,461)
FUND BALANCES (DEFICITS)					
Beginning of Year	<u>-</u>	<u>3,565,611</u>	<u>1,549,261</u>	<u>3,474,355</u>	<u>2,829,703</u>
End of Year	<u>\$ 3,721</u>	<u>\$ 1,401,291</u>	<u>\$ 1,991,727</u>	<u>\$ 3,238,289</u>	<u>\$ 2,392,242</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021**

Special Revenue							
Probation Upgrade 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
\$ -	\$ 1,100,988	\$ -	\$ 1,777,612	\$ 495,098	\$ 177,229	\$ -	\$ -
-	597,245	-	-	-	-	-	-
-	-	-	350,434	-	-	-	-
184,365	-	525,451	66,352	-	-	40,061	248,987
-	-	10,762	-	-	-	-	-
144	-	265	1,112	-	-	-	284
-	-	2,569	134,572	-	1,635	-	-
184,509	1,698,233	539,047	2,330,082	495,098	178,864	40,061	249,271
-	-	-	-	-	-	55,355	166,704
-	-	-	-	-	-	-	-
-	-	-	1,898,937	-	-	-	-
-	-	547,206	-	499,050	179,935	-	-
-	-	-	-	-	-	-	-
-	452,495	-	-	-	-	-	-
-	-	20,357	240,537	-	-	-	-
-	-	-	35,680	-	-	-	-
-	-	-	7,999	-	-	-	-
-	452,495	567,563	2,183,153	499,050	179,935	55,355	166,704
184,509	1,245,738	(28,516)	146,929	(3,952)	(1,071)	(15,294)	82,567
-	-	-	-	-	-	-	-
-	(2,329,492)	-	-	-	-	-	(10,656)
-	(2,329,492)	-	-	-	-	-	(10,656)
184,509	(1,083,754)	(28,516)	146,929	(3,952)	(1,071)	(15,294)	71,911
-	2,792,518	694,473	2,989,936	38,872	285,883	90,329	716,739
\$ 184,509	\$ 1,708,764	\$ 665,957	\$ 3,136,865	\$ 34,920	\$ 284,812	\$ 75,035	\$ 788,650

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021**

	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	28,293	-	8,510	-	-
Charges for Services	-	546,862	33,006	16,051	437,928
Fines and Forfeitures	-	-	-	-	-
Interest	-	231	51	20	625
Miscellaneous	-	9,132	-	-	-
Total Revenues	<u>28,293</u>	<u>556,225</u>	<u>41,567</u>	<u>16,071</u>	<u>438,553</u>
EXPENDITURES					
Current:					
Judicial	-	-	38,503	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	10,820	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	364,260
General Governmental Services	-	393,906	-	16,393	-
Retirement	-	-	-	-	-
Capital Outlay	20,938	93,513	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>31,758</u>	<u>487,419</u>	<u>38,503</u>	<u>16,393</u>	<u>364,260</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,465)	68,806	3,064	(322)	74,293
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	10,471
Transfers Out	-	-	-	-	(625)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,846</u>
Net Change in Fund Balances (Deficits)	(3,465)	68,806	3,064	(322)	84,139
FUND BALANCES (DEFICITS)					
Beginning of Year	<u>-</u>	<u>499,006</u>	<u>131,891</u>	<u>48,645</u>	<u>1,656,353</u>
End of Year	<u>\$ (3,465)</u>	<u>\$ 567,812</u>	<u>\$ 134,955</u>	<u>\$ 48,323</u>	<u>\$ 1,740,492</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021**

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	Sheriff's Drug Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
547,876	-	-	191,095	91,923	-	-	-
-	249,498	72,289	-	-	394,534	283,277	-
-	-	-	-	-	-	-	106,119
3	344	35	27	-	167	39	29
-	-	-	24,872	-	4,215	-	-
547,879	249,842	72,324	215,994	91,923	398,916	283,316	106,148
-	211,328	-	-	-	-	-	-
-	-	28,706	-	111,822	-	27,502	3,500
-	-	-	-	-	-	-	-
547,876	-	-	243,431	-	-	-	-
-	-	-	-	-	304,725	-	-
-	-	-	-	-	-	-	-
-	-	5,799	-	-	-	166,317	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
547,876	211,328	34,505	243,431	111,822	304,725	193,819	3,500
3	38,514	37,819	(27,437)	(19,899)	94,191	89,497	102,648
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3	38,514	37,819	(27,437)	(19,899)	94,191	89,497	102,648
33	645,116	78,236	113,399	(5,031)	398,814	(3,774)	-
\$ 36	\$ 683,630	\$ 116,055	\$ 85,962	\$ (24,930)	\$ 493,005	\$ 85,723	\$ 102,648

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021**

	Special Revenue				
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	23,118	-	92,759	41,865	6,566
Fines and Forfeitures	-	87,458	-	-	-
Interest	17	205	104	64	33
Miscellaneous	134	1,185	-	24,329	-
Total Revenues	<u>23,269</u>	<u>88,848</u>	<u>92,863</u>	<u>66,258</u>	<u>6,599</u>
EXPENDITURES					
Current:					
Judicial	-	-	94,011	-	10,266
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	29,674	-	-	2,017	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	31,923	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>29,674</u>	<u>-</u>	<u>94,011</u>	<u>33,940</u>	<u>10,266</u>
Excess (Deficiency) of Revenues Over Expenditures	(6,405)	88,848	(1,148)	32,318	(3,667)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	10,656	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>10,656</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	(6,405)	88,848	9,508	32,318	(3,667)
FUND BALANCES (DEFICITS)					
Beginning of Year	<u>25,142</u>	<u>503,105</u>	<u>276,422</u>	<u>157,250</u>	<u>88,684</u>
End of Year	<u>\$ 18,737</u>	<u>\$ 591,953</u>	<u>\$ 285,930</u>	<u>\$ 189,568</u>	<u>\$ 85,017</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021**

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
\$ -	\$ -	\$ 406,490	\$ -	\$ -	\$ -	\$ -	\$ 8,406,520
-	-	-	-	-	-	-	1,909,545
-	-	-	-	-	-	-	1,666,124
67,688	5,034	-	-	141,297	25,835	3,046	3,596,881
-	-	-	25,977	-	-	-	230,316
59	6	361	4,666	-	65	1	24,011
-	-	-	-	-	-	-	206,243
<u>67,747</u>	<u>5,040</u>	<u>406,851</u>	<u>30,643</u>	<u>141,297</u>	<u>25,900</u>	<u>3,047</u>	<u>16,039,640</u>
24,142	-	-	-	-	-	-	600,309
-	214	-	-	86,102	38,221	-	296,067
-	-	-	-	-	-	-	10,820
-	-	162,877	-	-	-	-	3,564,892
-	-	-	-	-	-	-	2,381,758
-	-	-	289	-	-	-	2,128,940
-	-	-	-	-	-	-	1,124,596
-	-	-	-	-	-	-	1,497,580
-	-	160,167	-	-	-	-	195,847
-	-	115,096	-	-	-	-	123,095
<u>24,142</u>	<u>214</u>	<u>438,140</u>	<u>289</u>	<u>86,102</u>	<u>38,221</u>	<u>-</u>	<u>11,923,904</u>
43,605	4,826	(31,289)	30,354	55,195	(12,321)	3,047	4,115,736
-	-	-	-	-	-	-	21,127
-	-	-	(25,379)	-	-	-	(6,601,563)
-	-	-	(25,379)	-	-	-	(6,580,436)
43,605	4,826	(31,289)	4,975	55,195	(12,321)	3,047	(2,464,700)
<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>26,033,883</u>
<u>\$ 178,312</u>	<u>\$ 18,452</u>	<u>\$ 1,126,991</u>	<u>\$ 836,743</u>	<u>\$ 171,614</u>	<u>\$ 122,709</u>	<u>\$ 6,129</u>	<u>\$ 23,569,183</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET – BY ACCOUNT
NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2020**

ASSETS	General Account	Working Cash Account	Total	
			2021	2020
Cash and Cash Equivalents	\$ 24,443,562	\$ 225,670	\$ 24,669,232	\$ 15,431,099
Investments	3,389,731	236,204	3,625,935	3,595,552
Receivables:				
Property Taxes	5,989,500	-	5,989,500	5,704,595
State of Illinois:				
Sales Taxes	4,055,154	-	4,055,154	3,215,840
Income Taxes	187,078	-	187,078	170,270
Video Gaming Taxes	20,684	-	20,684	16,807
Replacement Taxes	100,374	-	100,374	50,544
Use Taxes	245,297	-	245,297	287,805
Reimbursements and Grants	438,112	-	438,112	2,101,739
Miscellaneous	97,516	-	97,516	699,557
Other	120,837	-	120,837	-
Total Receivables	<u>11,254,552</u>	<u>-</u>	<u>11,254,552</u>	<u>12,247,157</u>
Prepaid Expenses	-	-	-	54,137
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	1,034,572	-	1,034,572	135,809
Due from (to) Other General Fund Accounts	11,116	(11,116)	-	-
Total Assets	<u>\$ 40,178,180</u>	<u>\$ 450,758</u>	<u>\$ 40,628,938</u>	<u>\$ 31,508,401</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 668,839	\$ -	\$ 668,839	\$ 1,219,661
Accrued Payroll and Related Costs	579,409	-	579,409	479,817
Due to Other Funds	227,434	-	227,434	-
Due to Others - Deferred Prosecution	29,400	-	29,400	24,220
Due to Others - Veteran Memorial	-	-	-	2,678
Trust Funds Due to Others	446,688	-	446,688	487,009
Total Liabilities	<u>1,951,770</u>	<u>-</u>	<u>1,951,770</u>	<u>2,213,385</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent Year's Property Taxes	5,989,500	-	5,989,500	5,704,595
Unavailable Revenue	50,982	-	50,982	4,158
Total Deferred Inflows of Resources	<u>6,040,482</u>	<u>-</u>	<u>6,040,482</u>	<u>5,708,753</u>
FUND BALANCE				
Nonspendable:				
Prepaid Expenses	-	-	-	54,137
Committed to:				
Public Safety and Corrections	-	-	-	252,740
Assigned to:				
Judicial	453,769	-	453,769	456,607
Public Safety and Corrections	118,379	-	118,379	113,732
Working Cash	-	450,758	450,758	450,758
Unassigned	31,613,780	-	31,613,780	22,258,289
Total Fund Balance	<u>32,185,928</u>	<u>450,758</u>	<u>32,636,686</u>	<u>23,586,263</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 40,178,180</u>	<u>\$ 450,758</u>	<u>\$ 40,628,938</u>	<u>\$ 31,508,401</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BY ACCOUNT
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	General Account	Working Cash Account	Total	
			2021	2020
REVENUES				
Property Taxes	\$ 5,713,351	\$ -	\$ 5,713,351	\$ 5,420,153
Sales Taxes/Retailers' Occupation Taxes	13,769,449	-	13,769,449	10,436,508
Intergovernmental	7,681,127	-	7,681,127	8,621,550
Loan Repayment	-	-	-	140,476
Licenses and Permits	898,648	-	898,648	785,096
Charges for Services	3,456,817	-	3,456,817	3,138,894
Fines and Forfeitures	123,814	-	123,814	110,732
Interest	38,110	3,284	41,394	178,902
Miscellaneous	632,857	-	632,857	437,330
Total Revenues	<u>32,314,173</u>	<u>3,284</u>	<u>32,317,457</u>	<u>29,269,641</u>
EXPENDITURES				
Current:				
Judicial	8,955,151	-	8,955,151	8,479,922
Public Safety and Corrections	14,008,801	-	14,008,801	13,143,314
Community Development	359,885	-	359,885	410,600
General Governmental Services	5,238,008	-	5,238,008	6,466,686
Capital Outlay	881,849	-	881,849	434,737
Debt Service:				
Principal	384,545	-	384,545	825,431
Interest	29,702	-	29,702	43,309
Total Expenditures	<u>29,857,941</u>	<u>-</u>	<u>29,857,941</u>	<u>29,803,999</u>
Excess (Deficiency) of Revenues Over Expenditures	2,456,232	3,284	2,459,516	(534,358)
OTHER FINANCING SOURCES (USES)				
Proceeds from Issuance of Debt	-	-	-	614,679
Transfers In	6,590,907	-	6,590,907	11,346
Transfers Out	-	-	-	(29,909)
Transfers from (to) Other General Fund Accounts	3,284	(3,284)	-	-
Total Other Financing Sources (Uses)	<u>6,594,191</u>	<u>(3,284)</u>	<u>6,590,907</u>	<u>596,116</u>
Net Change in Fund Balance	9,050,423	-	9,050,423	61,758
FUND BALANCE				
Beginning of Year	<u>23,135,505</u>	<u>450,758</u>	<u>23,586,263</u>	<u>23,524,505</u>
End of Year	<u>\$ 32,185,928</u>	<u>\$ 450,758</u>	<u>\$ 32,636,686</u>	<u>\$ 23,586,263</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 5,762,217	\$ 5,762,217	\$ 5,713,351	\$ 5,420,153
Other Taxes:				
Sales Taxes	4,543,179	4,543,179	6,017,160	4,773,137
Retailers' Occupation Taxes	640,083	640,083	991,204	565,191
Public Safety Sales Taxes	4,655,261	4,655,261	6,761,085	5,098,180
Total Other Taxes	<u>9,838,523</u>	<u>9,838,523</u>	<u>13,769,449</u>	<u>10,436,508</u>
Intergovernmental:				
Income Taxes	2,161,134	2,161,134	3,370,816	2,777,536
Replacement Taxes	667,681	667,681	1,324,528	757,421
Use Taxes	833,537	833,537	1,060,078	1,097,922
Video Gaming Taxes	126,500	126,500	202,772	122,557
Salary Reimbursements:				
State's Attorney	151,877	151,877	166,194	161,798
Grants in Aid	925,438	925,438	976,226	906,201
Probation Officers	278,286	278,286	267,565	307,242
Supervisor of Assessments	37,000	37,000	42,980	47,579
Public Defender	100,000	100,000	108,484	105,847
Total Salary Reimbursements	<u>1,492,601</u>	<u>1,492,601</u>	<u>1,561,449</u>	<u>1,528,667</u>
Expenditure Reimbursements:				
Administrative Adjudication	3,500	3,500	6,151	5,925
Illinois Emergency Services and Disaster Agency	54,000	53,000	20,092	80,455
Election Polling Place, Judges, and Miscellaneous Reimbursements	15,000	15,000	36,900	14,996
Hazardous Materials Emergency Preparedness	14,000	15,000	14,976	8,116
Total Expenditure Reimbursements	<u>86,500</u>	<u>86,500</u>	<u>78,119</u>	<u>109,492</u>
Grant Revenue:				
Local CURE	-	-	-	1,055,459
Downstate Small Business	-	-	114,070	580,000
FEMA Public Assistance	-	-	(176,800)	176,880
HAVA Grant	25,000	25,000	72,790	264,473
Other	-	-	73,305	151,143
Total Grant Revenue	<u>25,000</u>	<u>25,000</u>	<u>83,365</u>	<u>2,227,955</u>
Total Intergovernmental	5,392,953	5,392,953	7,681,127	8,621,550

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Loan Repayment	\$ -	\$ -	\$ -	\$ 140,476
Licenses and Permits:				
Liquor Licenses	17,500	17,500	20,350	18,050
Building and Zoning Permits	114,075	114,075	177,963	144,994
Marriage Licenses	30,000	30,000	37,709	35,665
Host Fees	530,000	530,000	662,626	586,387
Total Licenses and Permits	<u>691,575</u>	<u>691,575</u>	<u>898,648</u>	<u>785,096</u>
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	233,000	233,000	383,721	261,407
Recording Fees	457,500	457,500	241,639	513,045
Certified Copies and Federal Liens	100	100	(747)	40
Total County Recorder	<u>690,600</u>	<u>690,600</u>	<u>624,613</u>	<u>774,492</u>
Circuit Clerk:				
Case Costs and Fees	940,000	940,000	1,081,770	1,241,356
Court Systems	90,000	90,000	141,177	139,380
Other	246,500	246,500	58,810	79,846
Total Circuit Clerk	<u>1,276,500</u>	<u>1,276,500</u>	<u>1,281,757</u>	<u>1,460,582</u>
County Clerk:				
Certificates, Recording, and Copy Fees	183,550	183,550	234,209	203,466
County Sheriff:				
Case Fees	120,000	120,000	146,623	156,981
Protection Fund	250,000	250,000	270,003	226,404
Imprisonment Fee	15,000	15,000	7,904	10,505
Bond Fees	50,000	50,000	38,114	41,456
Jail Rental	200,000	200,000	256,330	157,175
Other	150,350	150,350	53,331	68,325
Total County Sheriff	<u>785,350</u>	<u>785,350</u>	<u>772,305</u>	<u>660,846</u>
County Treasurer:				
Interest, Penalties, and Costs	420,000	420,000	463,922	-
Deferred Prosecution	30,000	30,000	55,557	35,898
Court Services	2,000	2,000	1,739	2,190
Legal Services	10,000	10,000	22,715	1,420
Total Charges for Services	<u>3,398,000</u>	<u>3,398,000</u>	<u>3,456,817</u>	<u>3,138,894</u>
Fines and Forfeitures	250,000	250,000	123,814	110,732
Interest	150,000	150,000	38,110	175,354

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Miscellaneous:				
County Farm	\$ 40,000	\$ 40,000	\$ 64,171	\$ 47,782
Franchise Fees	160,000	160,000	169,172	162,548
Rent	100,000	100,000	102,336	100,795
Copy Fees	35,400	35,400	56,457	25,038
Other	91,250	91,250	240,721	101,167
Total Miscellaneous	<u>426,650</u>	<u>426,650</u>	<u>632,857</u>	<u>437,330</u>
Total Revenues	25,909,918	25,909,918	32,314,173	29,266,093
EXPENDITURES				
General Governmental Services - County Board:				
Salaries	290,189	290,189	289,080	283,869
IMRF	24,286	24,286	26,721	22,823
Social Security	22,199	22,199	23,316	20,991
Medical Insurance	32,705	32,705	32,706	31,289
Supplies	13,800	13,800	11,328	12,259
Contractual Services	-	-	(3,336)	66,815
Education, Training, and Travel	14,100	14,100	10,906	5,978
Total County Board	<u>397,279</u>	<u>397,279</u>	<u>390,721</u>	<u>444,024</u>
Judicial - Circuit Clerk:				
Salaries	696,037	696,037	693,374	729,392
IMRF	77,260	77,260	82,357	77,310
Social Security	53,247	53,247	48,983	52,444
Medical Insurance	245,790	245,790	202,986	259,614
Supplies	1,498	1,498	931	75
Contractual Services	239,162	239,162	236,491	11,200
Total Circuit Clerk	<u>1,312,994</u>	<u>1,312,994</u>	<u>1,265,122</u>	<u>1,130,035</u>
Judicial - Public Defender:				
Salaries	974,922	974,922	974,858	975,547
IMRF	108,266	108,266	118,734	102,287
Social Security	74,616	74,616	68,092	68,218
Medical Insurance	222,062	222,062	241,895	214,207
Supplies	3,250	3,250	1,523	2,536
Contractual Services	31,300	31,300	-	-
Utilities	-	-	25,590	25,590
Education, Training, and Travel	3,000	3,000	1,439	182
Total Public Defender	<u>1,417,416</u>	<u>1,417,416</u>	<u>1,432,131</u>	<u>1,388,567</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney:				
Salaries	\$ 1,841,776	\$ 1,841,776	\$ 1,685,482	\$ 1,542,658
IMRF	201,662	201,662	194,407	155,646
Social Security	140,896	140,896	117,523	107,321
Medical Insurance	236,486	236,486	276,843	231,799
Supplies	24,500	24,500	16,938	23,378
Contractual Services	140,900	140,900	132,946	115,731
Utilities	2,000	2,000	354	634
Education, Training, and Travel	2,000	2,000	21	41
Equipment	2,000	2,000	1,679	-
Total State's Attorney	2,592,220	2,592,220	2,426,193	2,177,208
Judicial - Jury Commission:				
Salaries	62,850	62,850	61,684	28,834
IMRF	216	216	-	-
Social Security	1,366	1,366	720	673
Supplies	1,000	1,000	792	213
Contractual Services	26,650	26,650	44,874	19,988
Utilities	1,648	1,648	-	-
Education, Training, and Travel	35,000	35,000	17,480	20,026
Total Jury Commission	128,730	128,730	125,550	69,734
General Governmental Services - County Audit:				
Contractual Services	91,500	91,500	93,160	88,350
General Governmental Services - Auditor:				
Salaries	67,168	67,168	56,462	64,763
IMRF	6,124	6,124	637	6,542
Social Security	5,138	5,138	4,178	5,215
Medical Insurance	19,815	19,815	811	11,118
Supplies	1,000	1,000	833	1,006
Other	600	600	-	147,170
Total Auditor	99,845	99,845	62,921	235,814
General Governmental Services - County Clerk:				
Salaries	551,038	600,251	617,047	826,658
IMRF	53,839	59,302	75,430	61,221
Social Security	37,564	41,329	41,760	51,628
Medical Insurance	113,931	125,732	140,127	106,581
Supplies	280,200	299,450	328,202	335,064
Contractual Services	69,565	69,565	70,011	66,600
Utilities	1,000	1,000	1,694	-
Education, Training, and Travel	7,000	7,000	7,030	7,229
Equipment	5,000	5,000	-	9,615
Total County Clerk	1,119,137	1,208,629	1,281,301	1,464,596

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - County Treasurer and Tax Extension and Collection:				
Salaries	\$ 325,833	\$ 325,833	\$ 311,600	\$ 336,616
IMRF	36,104	36,104	39,908	36,649
Social Security	25,716	25,716	24,368	24,911
Medical Insurance	65,861	65,861	57,298	88,002
Supplies	1,570	1,570	2,105	968
Contractual Services	5,000	5,000	2,547	2,661
Utilities	8,000	8,000	12,312	7,644
Education, Training, and Travel	-	-	391	-
Equipment	2,223	2,223	-	-
Total County Treasurer and Tax Extension and Collection	470,307	470,307	450,529	497,451
General Governmental Services - Supervisor of Assessments and Assessment Maps:				
Salaries	286,168	286,168	212,871	278,610
IMRF	28,812	28,812	22,630	28,147
Social Security	21,628	21,628	15,875	20,485
Medical Insurance	61,101	61,101	75,495	58,330
Supplies	1,550	1,550	661	511
Contractual Services	20,000	20,000	17,922	17,686
Education, Training, and Travel	450	450	-	27
Equipment	-	-	105	37
Total Supervisor of Assessments and Assessment Maps	419,709	419,709	345,559	403,833
General Governmental Services - County Board of Review:				
Salaries	86,892	86,892	86,892	86,892
Social Security	6,647	6,647	6,533	6,457
Medical Insurance	12,405	12,405	6,778	11,714
Supplies	1,800	1,800	896	2,107
Contractual Services	5,650	5,650	1,600	5,400
Education, Training, and Travel	250	250	-	-
Total County Board of Review	113,644	113,644	102,699	112,570
Community Development - Zoning:				
Salaries	254,495	254,495	197,762	252,379
IMRF	28,249	28,249	31,143	26,459
Social Security	20,135	20,135	17,983	17,556
Medical Insurance	69,553	69,553	69,553	74,203
Supplies	3,936	3,936	3,973	3,659
Contractual Services	29,090	29,090	30,064	25,468
Utilities	997	997	995	897
Education, Training, and Travel	9,469	9,469	7,962	9,433
Other	450	450	450	546
Total Zoning	416,374	416,374	359,885	410,600

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - Building Administration:				
Salaries	\$ 151,600	\$ 151,600	\$ 129,940	\$ 141,936
IMRF	17,105	17,105	15,526	15,025
Social Security	11,789	11,789	9,410	9,114
Medical Insurance	23,925	23,925	23,874	23,215
Supplies	17,800	17,800	20,358	17,179
Contractual Services	38,750	38,750	46,767	49,997
Utilities	656,032	656,032	514,783	494,066
Education, Training, and Travel	250	250	-	-
Building, Equipment, and Furniture	1,700,000	1,700,000	394,694	249,702
Total Building Administration	<u>2,617,251</u>	<u>2,617,251</u>	<u>1,155,352</u>	<u>1,000,234</u>
Public Safety and Corrections - Justice Center:				
Salaries	80,373	80,373	87,160	76,895
IMRF	9,143	9,143	8,736	8,269
Social Security	6,302	6,302	6,816	7,184
Medical Insurance	17,602	17,602	17,601	16,909
Supplies	56,300	56,300	53,271	53,465
Contractual Services	33,250	33,250	8,685	70,459
Utilities	328,200	328,200	382,200	341,551
Building, Equipment, and Furniture	30,000	30,000	17,010	81,518
Total Justice Center	<u>561,170</u>	<u>561,170</u>	<u>581,479</u>	<u>656,250</u>
Public Safety and Corrections - County Sheriff:				
Salaries	7,493,430	7,493,430	7,734,542	7,345,144
IMRF	1,201,502	1,201,502	1,278,840	1,098,047
Social Security	595,697	595,697	594,610	589,564
Medical Insurance	1,447,784	1,447,784	1,479,525	1,363,976
Supplies	361,300	361,300	367,946	544,125
Contractual Services	1,116,953	1,116,953	1,150,581	835,627
Utilities	116,000	116,000	81,836	104,895
Equipment	274,000	274,000	258,717	259,342
Total County Sheriff	<u>12,606,666</u>	<u>12,606,666</u>	<u>12,946,597</u>	<u>12,140,720</u>
Public Safety and Corrections - Emergency Services:				
Salaries	108,572	108,572	105,094	105,987
IMRF	10,734	10,734	11,959	10,009
Social Security	8,306	8,306	7,916	7,789
Medical Insurance	18,107	18,107	18,107	17,112
Supplies	3,450	3,450	3,449	7,652
Contractual Services	20,800	20,800	17,089	2,321
Utilities	18,925	18,925	12,749	11,855
Education, Training, and Travel	1,200	1,200	418	518
Equipment	28,500	28,500	19,529	30,688
Total Emergency Services	<u>218,594</u>	<u>218,594</u>	<u>196,310</u>	<u>193,931</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Court Security:				
Salaries	\$ 570,826	\$ 570,826	\$ 515,252	\$ 478,356
IMRF	79,398	79,398	94,274	83,122
Social Security	43,668	43,668	11,663	10,687
Medical Insurance	589	589	772	564
Utilities	45,000	45,000	51,866	51,246
Equipment	4,100	4,100	-	3,291
Total Court Security	<u>743,581</u>	<u>743,581</u>	<u>673,827</u>	<u>627,266</u>
Judicial - Court Services Probation Upgrade:				
Supplies	11,600	11,600	1,798	4,526
Contractual Services	185,025	180,425	122,048	146,828
Utilities	7,530	7,530	1,173	2,939
Education, Training, and Travel	26,834	30,634	17,726	26,215
Equipment	43,280	46,280	29,445	36,593
Total Court Services Probation Upgrade	<u>274,269</u>	<u>276,469</u>	<u>172,190</u>	<u>217,101</u>
Judicial - Court Services and Juvenile Detention:				
Salaries	1,816,810	1,816,810	1,608,444	1,616,627
IMRF	201,666	201,666	194,054	170,395
Social Security	138,986	138,986	113,103	114,379
Medical Insurance	377,713	377,713	375,634	371,457
Supplies	7,090	7,090	4,827	4,137
Contractual Services	385,354	383,154	177,320	296,638
Utilities	5,500	5,500	4,966	2,940
Equipment	6,000	6,000	3,242	-
Total Court Services and Juvenile Detention	<u>2,939,119</u>	<u>2,936,919</u>	<u>2,481,590</u>	<u>2,576,573</u>
Judicial - Courts:				
Salaries	127,266	127,266	185,348	132,347
IMRF	14,145	14,145	15,622	13,429
Social Security	9,748	9,748	9,325	9,182
Medical Insurance	26,080	26,080	26,082	24,990
Supplies	3,800	3,800	2,496	861
Contractual Services	114,000	114,000	106,162	112,247
Utilities	800	800	381	-
Education, Training, and Travel	-	-	(1,490)	-
Equipment	2,700	2,700	77,534	382
Total Courts	<u>298,539</u>	<u>298,539</u>	<u>421,460</u>	<u>293,438</u>
Public Safety and Corrections - County Coroner:				
Salaries	235,021	235,021	234,378	229,513
IMRF	19,277	19,277	24,189	18,780
Social Security	18,756	18,756	16,653	16,291
Medical Insurance	51,186	51,186	50,811	42,266
Supplies	10,703	10,703	11,982	11,119
Contractual Services	118,000	118,000	191,021	152,790
Utilities	500	500	662	480
Education, Training, and Travel	1,600	1,600	1,291	1,905
Total County Coroner	<u>455,043</u>	<u>455,043</u>	<u>530,987</u>	<u>473,144</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - Farm Operations:				
Supplies	\$ 29,000	\$ 29,000	\$ 25,459	\$ 27,266
Contractual Services	600	600	544	495
Total Farm Operations	<u>29,600</u>	<u>29,600</u>	<u>26,003</u>	<u>27,761</u>
General Governmental Services - General County:				
Salaries	381,321	332,108	298,444	378,832
IMRF	42,327	36,864	36,510	39,728
Social Security	29,171	25,406	21,333	29,242
Medical Insurance	73,911	62,110	152,590	124,333
Supplies	195,500	195,500	152,839	255,660
Contractual Services	472,005	472,005	523,229	480,226
Utilities	15,600	15,600	13,070	2,597
Education, Training, and Travel	444,029	444,029	345,429	331,820
Equipment	140,250	140,250	88,670	58,380
Other	1,799,032	1,779,782	290,014	605,241
Total General County	<u>3,593,146</u>	<u>3,503,654</u>	<u>1,922,128</u>	<u>2,306,059</u>
Debt Service:				
Principal	1,209,000	1,209,000	384,545	825,431
Interest	-	-	29,702	43,309
Total Debt Service	<u>1,209,000</u>	<u>1,209,000</u>	<u>414,247</u>	<u>868,740</u>
Total Expenditures	<u>34,125,133</u>	<u>34,125,133</u>	<u>29,857,941</u>	<u>29,803,999</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,215,215)	(8,215,215)	2,456,232	(537,906)
OTHER FINANCING SOURCES (USES)				
Proceeds from Issuance of Debt	1,700,000	1,700,000	-	614,679
Transfers In	3,431,690	3,431,690	6,594,191	14,893
Transfers Out	-	-	-	(29,909)
Total Other Financing Sources (Uses)	<u>5,131,690</u>	<u>5,131,690</u>	<u>6,594,191</u>	<u>599,663</u>
Net Change in Fund Balance	<u>\$ (3,083,525)</u>	<u>\$ (3,083,525)</u>	9,050,423	61,757
FUND BALANCE				
Beginning of Year			<u>23,135,505</u>	<u>23,073,748</u>
End of Year			<u>\$ 32,185,928</u>	<u>\$ 23,135,505</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
AMERICAN RESCUE PLAN FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021	2020
REVENUES		
Intergovernmental:		
Grant Revenue	\$ 1,288,097	\$ -
Interest	1,654	-
Total Revenues	1,289,751	-
 EXPENDITURES		
General Governmental Services:		
Hazard Pay	1,167,432	-
IMRF	104,515	-
Strategic Consulting	16,150	-
Total Expenditures	1,288,097	-
 Net Change in Fund Balance	1,654	-
 FUND BALANCE		
Beginning of Year	-	-
End of Year	\$ 1,654	\$ -

TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
CARE TRAK FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020

	2021	2020
REVENUES		
Interest	\$ 121	\$ -
Miscellaneous	3,600	-
Total Revenues	3,721	-
EXPENDITURES	-	-
Net Change in Fund Balance	3,721	-
FUND BALANCE		
Beginning of Year	-	-
End of Year	\$ 3,721	\$ -

**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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,172,613	\$ 1,172,613	\$ 1,163,101	\$ 836,415
Public Safety Sales Taxes	1,425,000	1,425,000	1,312,300	1,346,580
Intergovernmental:				
Replacement Taxes	135,623	135,623	267,791	153,852
Total Revenues	<u>2,733,236</u>	<u>2,733,236</u>	<u>2,743,192</u>	<u>2,336,847</u>
EXPENDITURES				
Retirement:				
Illinois Municipal Retirement	<u>2,775,000</u>	<u>2,775,000</u>	<u>672,101</u>	<u>759,828</u>
Excess (Deficiency) of Revenues Over Expenditures	(41,764)	(41,764)	2,071,091	1,577,019
OTHER FINANCING USES				
Transfers Out	<u>-</u>	<u>-</u>	<u>(4,235,411)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (41,764)</u>	<u>\$ (41,764)</u>	(2,164,320)	1,577,019
FUND BALANCE				
Beginning of Year			<u>3,565,611</u>	<u>1,988,592</u>
End of Year			<u>\$ 1,401,291</u>	<u>\$ 3,565,611</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,828,609	\$ 1,828,609	\$ 1,813,638	\$ 2,070,488
Interest	500	500	10,764	170
Total Revenues	<u>1,829,109</u>	<u>1,829,109</u>	<u>1,824,402</u>	<u>2,070,658</u>
EXPENDITURES				
General Governmental Services:				
Administrative Costs:				
Workmen's Compensation	631,000	631,000	597,766	572,461
Unemployment Insurance	50,000	50,000	-	74,873
Outside Defense	325,000	325,000	82,282	744,287
Risk Management	2,500	2,500	-	-
IMRF	20,747	20,747	21,541	22,571
Social Security	14,299	14,299	13,080	14,018
Medical Insurance	23,071	23,071	23,401	21,791
Adjustments	5,306	5,306	-	-
Professionals	186,914	186,914	178,909	190,427
Stop Loss Reinsurance:				
Property	79,657	79,657	79,657	74,841
General Liability	295,271	295,271	291,410	248,437
Bonds	8,000	8,000	4,290	1,483
Broker/TPA Fees	30,000	30,000	30,000	30,000
Physical Damage/Loss Replacement	44,000	44,000	33,011	57,607
Contingency	87,100	87,100	-	-
Automobile	26,244	26,244	26,589	26,297
Total Expenditures	<u>1,829,109</u>	<u>1,829,109</u>	<u>1,381,936</u>	<u>2,079,093</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	442,466	(8,435)
FUND BALANCE				
Beginning of Year			<u>1,549,261</u>	<u>1,557,696</u>
End of Year			<u>\$ 1,991,727</u>	<u>\$ 1,549,261</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Motor Fuel Tax Allotments	\$ 5,011,830	\$ 5,011,830	\$ 5,184,846	\$ 5,413,845
Charges for Services:				
Reimbursement for Services and Materials	71,321	71,321	71,915	70,109
Interest	18,000	18,000	4,849	24,389
Total Revenues	<u>5,101,151</u>	<u>5,101,151</u>	<u>5,261,610</u>	<u>5,508,343</u>
EXPENDITURES				
Highways:				
Department Head	146,358	146,358	151,257	147,183
IMRF	16,246	16,246	18,078	17,424
Social Security	11,196	11,196	10,993	10,632
Medical Insurance	11,801	11,801	11,801	11,118
Engineering	29,100	29,100	7,690	-
Mileage	1,500	1,500	-	167
Maintenance	6,200,000	6,200,000	5,884,527	3,538,411
Total Expenditures	<u>6,416,201</u>	<u>6,416,201</u>	<u>6,084,346</u>	<u>3,724,935</u>
Net Change in Fund Balance	<u>\$ (1,315,050)</u>	<u>\$ (1,315,050)</u>	(822,736)	1,783,408
FUND BALANCE				
Beginning of Year			<u>5,851,773</u>	<u>4,068,365</u>
End of Year			<u>\$ 5,029,037</u>	<u>\$ 5,851,773</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 810,100	\$ 810,100	\$ 803,547	\$ 782,265
Intergovernmental:				
Replacement Taxes	79,113	79,113	151,038	89,747
Charges for Services:				
Construction and Engineering Fees	84,678	84,678	91,012	-
Interest	8,000	8,000	3,327	8,415
Total Revenues	<u>981,891</u>	<u>981,891</u>	<u>1,048,924</u>	<u>880,427</u>
EXPENDITURES				
Highways:				
Engineering	123,200	123,200	18,387	396,023
Bridge Construction	1,860,341	1,860,341	1,266,603	843,568
Total Expenditures	<u>1,983,541</u>	<u>1,983,541</u>	<u>1,284,990</u>	<u>1,239,591</u>
Deficiency of Revenues Over Expenditures	(1,001,650)	(1,001,650)	(236,066)	(359,164)
OTHER FINANCING USES				
Transfers Out	-	-	-	(17,308)
Net Change in Fund Balance	<u>\$ (1,001,650)</u>	<u>\$ (1,001,650)</u>	(236,066)	(376,472)
FUND BALANCE				
Beginning of Year			<u>3,474,355</u>	<u>3,850,827</u>
End of Year			<u>\$ 3,238,289</u>	<u>\$ 3,474,355</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 674,200	\$ 674,200	\$ 668,817	\$ 650,243
Intergovernmental:				
Replacement Taxes	15,276	15,276	29,164	17,329
Interest	12,000	12,000	842	9,914
Total Revenues	701,476	701,476	698,823	677,486
EXPENDITURES				
Highways:				
Road Improvements	1,458,183	1,458,183	1,136,284	585,712
Net Change in Fund Balance	\$ (756,707)	\$ (756,707)	(437,461)	91,774
FUND BALANCE				
Beginning of Year			2,829,703	2,737,929
End of Year			\$ 2,392,242	\$ 2,829,703

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
PROBATION UPGRADE FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021	2020
REVENUES		
Charges for Services:		
Probation Fees	\$ 184,365	\$ -
Interest	144	-
Total Revenues	184,509	-
EXPENDITURES	-	-
Net Change in Fund Balance	184,509	-
FUND BALANCE		
Beginning of Year	-	-
End of Year	\$ 184,509	\$ -

**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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 967,679	\$ 967,679	\$ 959,800	\$ 904,953
Intergovernmental:				
Replacement Taxes	151,276	151,276	329,344	189,214
Grant Revenue:				
State and Federal	5,065,537	5,065,537	4,641,831	2,667,432
Vaccine Allowance and Grant	75,000	75,000	123,898	105,590
Other	364,886	364,886	178,699	1,298,115
Total Grant Revenue	<u>5,505,423</u>	<u>5,505,423</u>	<u>4,944,428</u>	<u>4,071,137</u>
Total Intergovernmental	5,656,699	5,656,699	5,273,772	4,260,351
Charges for Services:				
Clinic	153,400	153,400	463,516	119,207
Environmental Health	305,000	305,000	257,665	248,655
21st Century Schools	725,000	725,000	334,647	85,162
Other	8,000	8,000	14,400	4,271
Total Charges for Services	<u>1,191,400</u>	<u>1,191,400</u>	<u>1,070,228</u>	<u>457,295</u>
Interest	20,000	20,000	3,523	15,823
Miscellaneous	<u>143,860</u>	<u>143,860</u>	<u>330,549</u>	<u>246,155</u>
Total Revenues	7,979,638	7,979,638	7,637,872	5,884,577

**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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
Health and Welfare:				
County Health:				
Salaries	\$ 1,328,281	\$ 1,328,281	\$ 916,558	\$ 1,341,197
Medical Insurance	228,253	228,253	225,693	272,587
Supplies	115,006	115,006	155,111	169,355
Contractual Services	109,200	109,200	216,507	197,667
Utilities	79,300	79,300	71,683	53,369
Education, Training, and Travel	20,700	20,700	14,472	37,695
Building, Equipment, and Furniture	63,058	63,058	12,379	80,567
Vaccine	268,000	268,000	347,280	221,577
Adjustments	108,000	108,000	-	104,159
Contingency	115,990	115,990	7,552	-
Total County Health	<u>2,435,788</u>	<u>2,435,788</u>	<u>1,967,235</u>	<u>2,478,173</u>
Grants:				
Salaries	2,370,790	2,370,790	3,115,001	1,796,844
Medical Insurance	401,046	401,046	483,270	294,302
Supplies	164,151	164,151	211,294	95,990
Contractual Services	679,958	679,958	306,891	364,186
Utilities	43,612	43,612	74,316	-
Education, Training, and Travel	63,179	63,179	16,165	12,722
Equipment	63,550	63,550	52,755	95,649
Other	579,101	579,101	-	-
Total Grants	<u>4,365,387</u>	<u>4,365,387</u>	<u>4,259,692</u>	<u>2,659,693</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
21st Century Schools:				
Salaries	\$ 540,225	\$ 540,225	\$ 392,261	\$ 592,871
Medical Insurance	58,594	58,594	24,398	52,645
Supplies	90,597	90,597	36,013	20,001
Contractual Services	15,000	15,000	8,541	58,010
Utilities	2,000	2,000	1,618	-
Education, Training, and Travel	12,483	12,483	6,104	7,611
Equipment	1,500	1,500	1,127	1,444
Total 21st Century Schools	<u>720,399</u>	<u>720,399</u>	<u>470,062</u>	<u>732,582</u>
 Total Health and Welfare	 7,521,574	 7,521,574	 6,696,989	 5,870,448
Debt Service:				
Principal	30,000	30,000	28,200	28,907
Interest	-	-	2,059	2,199
Total Debt Service	<u>30,000</u>	<u>30,000</u>	<u>30,259</u>	<u>31,106</u>
 Total Expenditures	 <u>7,551,574</u>	 <u>7,551,574</u>	 <u>6,727,248</u>	 <u>5,901,554</u>
 Excess (Deficiency) of Revenues Over Expenditures	 428,064	 428,064	 910,624	 (16,977)
OTHER FINANCING USES				
Transfers Out	-	-	(10,471)	-
 Net Change in Fund Balance	 <u>\$ 428,064</u>	 <u>\$ 428,064</u>	 900,153	 (16,977)
FUND BALANCE				
Beginning of Year			<u>3,267,703</u>	<u>3,284,680</u>
End of Year			<u>\$ 4,167,856</u>	<u>\$ 3,267,703</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,109,964	\$ 1,109,964	\$ 1,100,988	\$ 1,072,988
Public Safety Sales Taxes	575,000	575,000	597,245	580,357
Total Revenues	<u>1,684,964</u>	<u>1,684,964</u>	<u>1,698,233</u>	<u>1,653,345</u>
EXPENDITURES				
Retirement:				
Social Security	<u>1,700,000</u>	<u>1,700,000</u>	<u>452,495</u>	<u>360,438</u>
Excess (Deficiency) of Revenues Over Expenditures	(15,036)	(15,036)	1,245,738	1,292,907
OTHER FINANCING USES				
Transfers Out	<u>-</u>	<u>-</u>	<u>(2,329,492)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (15,036)</u>	<u>\$ (15,036)</u>	(1,083,754)	1,292,907
FUND BALANCE				
Beginning of Year			<u>2,792,518</u>	<u>1,499,611</u>
End of Year			<u>\$ 1,708,764</u>	<u>\$ 2,792,518</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Registration Fees, Kennel Services, and City Contracts	\$ 622,935	\$ 622,935	\$ 525,451	\$ 568,641
Fines and Forfeitures	13,000	13,000	10,762	12,090
Interest	2,200	2,200	265	2,764
Miscellaneous	4,500	4,500	2,569	3,756
Total Revenues	<u>642,635</u>	<u>642,635</u>	<u>539,047</u>	<u>587,251</u>
EXPENDITURES				
Health and Welfare:				
Department Head	62,243	62,243	58,630	60,756
Kennel Manager	33,356	33,356	31,958	33,658
Animal Rabies Warden	99,128	99,128	99,143	100,009
Kennel Assistant	-	-	-	28,991
Kennel Services	-	-	3,341	-
On-Call	9,600	9,600	9,132	9,360
Clerk Hire	92,355	92,355	75,071	59,829
Part-Time Help	9,500	9,500	9,839	10,527
Overtime	15,000	15,000	12,448	13,175
IMRF	34,597	34,597	34,940	37,218
Social Security	24,731	24,731	21,065	22,464
Medical Insurance	98,259	98,259	84,478	88,885
Office Supplies	550	550	509	509
Dues/Certifications	325	325	227	645
Feed	-	-	645	1,240
Drugs, Vaccines, and Medical Supplies	4,800	4,800	4,761	5,084
Cleaning, Maintenance, and Chemical Supplies	8,575	8,575	7,828	4,685
Gasoline	8,000	8,000	9,186	8,057
Uniforms	2,425	2,425	2,422	2,573
Veterinary Office Service	21,000	21,000	10,151	22,228
Telephone	2,000	2,000	-	-
Cellular Telephone	3,530	3,530	2,883	2,258

**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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Postage	\$ 13,650	\$ 13,650	\$ 10,908	\$ 14,918
Communication Center	20,300	20,300	20,300	21,643
Alarm Service	600	600	508	588
Mileage	500	500	-	171
Computer Contract	2,200	2,200	2,195	2,195
Gas, Electricity, and Water	9,500	9,500	7,414	7,899
Garbage Collection	1,450	1,450	1,416	1,213
Plumbing	4,530	4,530	3,188	-
Maintenance	4,000	4,000	3,916	6,373
Employee Rabies Immunization	1,500	1,500	-	918
Veterinary Association	-	-	-	3,023
Spay/Neuter Deposit Reimbursement	10,000	10,000	5,979	1,348
New Equipment	34,350	34,350	34,407	4,139
Technology Upgrades	2,500	2,500	-	20,298
Building Construction and Remodeling	21,970	21,970	-	49,190
Adjustments	350	350	(1,325)	-
Contingency	32,869	32,869	-	-
Total Expenditures	<u>690,243</u>	<u>690,243</u>	<u>567,563</u>	<u>646,067</u>
Net Change in Fund Balance	<u>\$ (47,608)</u>	<u>\$ (47,608)</u>	(28,516)	(58,816)
FUND BALANCE				
Beginning of Year			<u>694,473</u>	<u>753,289</u>
End of Year			<u>\$ 665,957</u>	<u>\$ 694,473</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,792,150	\$ 1,792,150	\$ 1,777,612	\$ 1,734,159
Intergovernmental:				
Replacement Taxes	177,477	177,477	350,434	201,331
Charges for Services:				
Highway Maintenance Fees and Construction Reimbursement	210,400	210,400	66,352	126,491
Interest	12,000	12,000	1,112	9,621
Miscellaneous	10,000	10,000	134,572	6,345
Total Revenues	<u>2,202,027</u>	<u>2,202,027</u>	<u>2,330,082</u>	<u>2,077,947</u>
EXPENDITURES				
Highways:				
Salaries:				
Management/Supervisor	188,108	188,108	195,451	191,615
Engineers	299,169	299,169	309,848	303,739
Maintenance Personnel	684,867	684,867	684,834	666,480
Clerk Hire	46,813	46,813	45,175	47,684
Surveyor Stipend	5,463	5,463	5,463	5,463
Part-Time Help	22,296	22,296	13,793	2,329
Overtime	101,634	101,634	94,865	62,844
Medical Insurance	259,450	259,450	272,416	260,875
New Equipment	508,291	508,291	343,847	255,427
Engineering	38,000	38,000	19,330	9,482
Highway Maintenance	80,000	80,000	59,277	5,798
Other	398,250	398,250	95,175	265,973
Total Highways	<u>2,632,341</u>	<u>2,632,341</u>	<u>2,139,474</u>	<u>2,077,709</u>
Debt Service:				
Principal	-	-	35,680	14,450
Interest	-	-	7,999	7,214
Total Debt Service	<u>-</u>	<u>-</u>	<u>43,679</u>	<u>21,664</u>
Total Expenditures	<u>2,632,341</u>	<u>2,632,341</u>	<u>2,183,153</u>	<u>2,099,373</u>
Excess (Deficiency) of Revenues Over Expenditures	(430,314)	(430,314)	146,929	(21,426)

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HIGHWAY FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
OTHER FINANCING SOURCES				
Transfers In	\$ 150,000	\$ 150,000	\$ -	\$ 88,649
Net Change in Fund Balance	<u>\$ (280,314)</u>	<u>\$ (280,314)</u>	146,929	67,223
FUND BALANCE				
Beginning of Year			2,989,936	<u>2,922,713</u>
End of Year			<u>\$ 3,136,865</u>	<u>\$ 2,989,936</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 499,050	\$ 499,050	\$ 495,098	\$ 547,027
EXPENDITURES				
Health and Welfare:				
Special Recreation	8,850	8,850	8,850	9,500
Central Illinois Riding Therapy	21,250	21,250	21,250	23,100
Fondulac Park	8,850	8,850	8,850	9,500
Tazewell County Resource Center	460,100	460,100	460,100	500,000
Total Expenditures	<u>499,050</u>	<u>499,050</u>	<u>499,050</u>	<u>542,100</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(3,952)	4,927
FUND BALANCE				
Beginning of Year			<u>38,872</u>	<u>33,945</u>
End of Year			<u>\$ 34,920</u>	<u>\$ 38,872</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 177,690	\$ 177,690	\$ 177,229	\$ 185,626
Miscellaneous	-	-	1,635	95
Total Revenues	<u>177,690</u>	<u>177,690</u>	<u>178,864</u>	<u>185,721</u>
EXPENDITURES				
Health and Welfare:				
Department Head	54,595	54,595	56,737	55,614
Part-Time Help	11,696	11,696	12,620	12,481
Medical Insurance	19,793	19,793	19,793	18,713
Office Supplies	250	250	245	29
Food	7,000	7,000	13,908	2,029
Dues and Subscriptions	225	225	225	225
Telephone	500	500	-	-
Postage	400	400	319	405
Mileage	3,650	3,650	3,636	2,620
Indigent Burial	3,000	3,000	3,000	3,000
Education and Training	-	-	95	-
Emergency Assistance	68,120	68,120	69,357	67,862
Contingency	8,461	8,461	-	-
Total Expenditures	<u>177,690</u>	<u>177,690</u>	<u>179,935</u>	<u>162,978</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(1,071)	22,743
FUND BALANCE				
Beginning of Year			<u>285,883</u>	<u>263,140</u>
End of Year			<u>\$ 284,812</u>	<u>\$ 285,883</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Law Library Fees	\$ 40,000	\$ 40,000	\$ 40,061	\$ 44,400
EXPENDITURES				
Judicial:				
Part-Time Help	22,630	22,630	22,796	22,965
IMRF	2,549	2,549	2,802	2,727
Social Security	1,757	1,757	1,792	1,757
Medical Insurance	641	641	641	615
Support Staff	-	-	628	-
Office Equipment	1,000	1,000	365	-
Office Supplies	500	500	92	-
Books and Records	38,500	38,500	26,239	20,859
Total Expenditures	<u>67,577</u>	<u>67,577</u>	<u>55,355</u>	<u>48,923</u>
Net Change in Fund Balance	<u>\$ (27,577)</u>	<u>\$ (27,577)</u>	(15,294)	(4,523)
FUND BALANCE				
Beginning of Year			<u>90,329</u>	<u>94,852</u>
End of Year			<u>\$ 75,035</u>	<u>\$ 90,329</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 264,000	\$ 264,000	\$ 248,987	\$ 257,824
Interest	3,000	3,000	284	2,688
Total Revenues	<u>267,000</u>	<u>267,000</u>	<u>249,271</u>	<u>260,512</u>
EXPENDITURES				
Judicial:				
Clerk Hire	267,347	267,347	138,351	171,155
Part-Time Help	5,000	5,000	-	15,624
IMRF	29,676	29,676	16,506	23,688
Social Security	20,452	20,452	10,422	13,683
Software Maintenance	10,000	10,000	360	-
Contractual Services	-	-	-	60,263
Registration Fees	1,000	1,000	545	-
Mileage	1,000	1,000	129	-
Medical Insurance	73	73	73	73
Education and Training	-	-	215	-
Office Supplies	5,000	5,000	-	-
New Equipment	5,000	5,000	103	1,573
Total Expenditures	<u>344,548</u>	<u>344,548</u>	<u>166,704</u>	<u>286,059</u>
Excess (Deficiency) of Revenues Over Expenditures	(77,548)	(77,548)	82,567	(25,547)
OTHER FINANCING USES				
Transfers Out	-	-	(10,656)	-
Net Change in Fund Balance	<u>\$ (77,548)</u>	<u>\$ (77,548)</u>	71,911	(25,547)
FUND BALANCE				
Beginning of Year			<u>716,739</u>	<u>742,286</u>
End of Year			<u>\$ 788,650</u>	<u>\$ 716,739</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) – BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT GRANT FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 28,293	\$ -
Loan Repayment	6,803	6,803	-	3,603
Interest	-	-	-	1,308
Total Revenues	<u>6,803</u>	<u>6,803</u>	<u>28,293</u>	<u>4,911</u>
EXPENDITURES				
Community Development:				
Returned to State	-	-	-	801,335
Construction and Consulting	-	-	31,758	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>31,758</u>	<u>801,335</u>
Net Change in Fund Balance (Deficit)	<u>\$ 6,803</u>	<u>\$ 6,803</u>	(3,465)	(796,424)
FUND BALANCE (DEFICIT)				
Beginning of Year			-	796,424
End of Year			<u>\$ (3,465)</u>	<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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 137,500	\$ 137,500	\$ 523,565	\$ 192,963
GIS Revenue	20,000	20,000	23,297	20,655
Interest	2,000	2,000	231	1,298
Miscellaneous	-	-	9,132	-
Total Revenues	<u>159,500</u>	<u>159,500</u>	<u>556,225</u>	<u>214,916</u>
EXPENDITURES				
General Governmental Services:				
Management/Supervisor	-	-	24,854	-
Clerk Hire	96,294	96,294	175,757	100,452
Part-Time Help	35,000	35,000	23,933	36,810
IMRF	12,814	12,814	22,429	13,494
Social Security	8,831	8,831	15,798	10,289
Overtime	-	-	31	-
Office Supplies	1,250	1,250	1,173	919
Books and Records	7,500	7,500	4,375	-
Medical Insurance	-	-	10,547	-
Contractual Services	-	-	-	21,460
Photography and Microfilm	-	-	-	19,470
Document Retention	50,000	50,000	6,986	-
Professional Fees	21,500	21,500	95,105	-
New Equipment	5,000	5,000	106,431	6,275
Total Expenditures	<u>238,189</u>	<u>238,189</u>	<u>487,419</u>	<u>209,169</u>
Net Change in Fund Balance	<u>\$ (78,689)</u>	<u>\$ (78,689)</u>	68,806	5,747
Beginning of Year			<u>499,006</u>	<u>493,259</u>
End of Year			<u>\$ 567,812</u>	<u>\$ 499,006</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 7,500	\$ 7,500	\$ 8,510	\$ 3,812
Charges for Services:				
Child Support Fees	20,000	20,000	33,006	38,559
Interest	500	500	51	346
Total Revenues	<u>28,000</u>	<u>28,000</u>	<u>41,567</u>	<u>42,717</u>
EXPENDITURES				
Judicial:				
Support Staff	-	-	21,701	-
Part-Time Help	5,000	5,000	7,589	-
IMRF	-	-	2,317	-
Social Security	-	-	2,073	-
Medical Insurance	-	-	4,823	-
Supplies	500	500	-	-
Software Maintenance	5,000	5,000	-	-
Total Expenditures	<u>10,500</u>	<u>10,500</u>	<u>38,503</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 17,500</u>	<u>\$ 17,500</u>	3,064	42,717
FUND BALANCE				
Beginning of Year			<u>131,891</u>	<u>89,174</u>
End of Year			<u>\$ 134,955</u>	<u>\$ 131,891</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 13,500	\$ 13,500	\$ 16,051	\$ 2,798
Interest	400	400	20	243
Total Revenues	<u>13,900</u>	<u>13,900</u>	<u>16,071</u>	<u>3,041</u>
EXPENDITURES				
General Governmental Services:				
Part-Time Help	15,000	15,000	9,424	17,644
Office Supplies	<u>5,772</u>	<u>5,772</u>	<u>6,969</u>	<u>8,065</u>
Total Expenditures	<u>20,772</u>	<u>20,772</u>	<u>16,393</u>	<u>25,709</u>
Net Change in Fund Balance	<u>\$ (6,872)</u>	<u>\$ (6,872)</u>	(322)	(22,668)
FUND BALANCE				
Beginning of Year			<u>48,645</u>	<u>71,313</u>
End of Year			<u>\$ 48,323</u>	<u>\$ 48,645</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Tipping Fees and Landfill Siting	\$ 340,000	\$ 340,000	\$ 437,928	\$ 365,648
Interest	7,500	7,500	625	6,011
Total Revenues	<u>347,500</u>	<u>347,500</u>	<u>438,553</u>	<u>371,659</u>
EXPENDITURES				
Health and Welfare:				
Salaries	108,570	108,570	113,694	126,394
Health Insurance	17,324	17,324	14,847	16,905
Supplies	100	100	188	-
Educational Materials	500	500	-	505
Contractual Services	-	-	-	248,776
Postage	-	-	-	22
Mileage	600	600	68	370
Solid Waste Plan	-	-	-	16,183
Strategic	50,000	50,000	415	-
Professional Fees	265,000	265,000	233,071	-
Professional Dues	-	-	200	-
Registration Fees	500	500	79	-
Recycling Grants	-	-	1,171	-
Computers	500	500	527	-
Total Expenditures	<u>443,094</u>	<u>443,094</u>	<u>364,260</u>	<u>409,155</u>
Excess (Deficiency) of Revenues Over Expenditures	(95,594)	(95,594)	74,293	(37,496)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	10,471	-
Transfers Out	-	-	(625)	(6,011)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>9,846</u>	<u>(6,011)</u>
Net Change in Fund Balance	<u>\$ (95,594)</u>	<u>\$ (95,594)</u>	84,139	(43,507)
FUND BALANCE				
Beginning of Year			<u>1,656,353</u>	<u>1,699,860</u>
End of Year			<u>\$ 1,740,492</u>	<u>\$ 1,656,353</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 685,000	\$ 685,000	\$ 547,876	\$ 472,684
Interest	1	1	3	-
Total Revenues	<u>685,001</u>	<u>685,001</u>	<u>547,879</u>	<u>472,684</u>
EXPENDITURES				
Health and Welfare:				
Contractual Services	<u>685,000</u>	<u>685,000</u>	<u>547,876</u>	<u>472,684</u>
Net Change in Fund Balance	<u>\$ 1</u>	<u>\$ 1</u>	3	-
FUND BALANCE				
Beginning of Year			<u>33</u>	<u>33</u>
End of Year			<u>\$ 36</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Document Storage Fees	\$ 264,000	\$ 264,000	\$ 249,498	\$ 258,405
Interest	3,000	3,000	344	2,606
Total Revenues	<u>267,000</u>	<u>267,000</u>	<u>249,842</u>	<u>261,011</u>
EXPENDITURES				
Judicial:				
Exempt Personnel	161,736	161,736	118,882	153,512
Clerk Hire	145,074	145,074	42,444	31,595
Part-Time Help	5,000	5,000	1,731	12,775
Overtime	-	-	20	-
IMRF	34,056	34,056	18,813	23,646
Social Security	23,853	23,853	11,858	14,389
Supplies	5,000	5,000	16,786	10,635
Books and Records	500	500	-	-
Software Maintenance	10,000	10,000	-	-
Registration Fees	4,000	4,000	-	-
Mileage	500	500	-	-
Contractual Services	-	-	-	59,930
Equipment	3,500	3,500	794	265
Total Expenditures	<u>393,219</u>	<u>393,219</u>	<u>211,328</u>	<u>306,747</u>
Net Change in Fund Balance	<u>\$ (126,219)</u>	<u>\$ (126,219)</u>	38,514	(45,736)
FUND BALANCE				
Beginning of Year			<u>645,116</u>	<u>690,852</u>
End of Year			<u>\$ 683,630</u>	<u>\$ 645,116</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Police Vehicle Revenue	\$ 52,500	\$ 52,500	\$ 72,289	\$ 70,350
Interest	225	225	35	237
Total Revenues	<u>52,725</u>	<u>52,725</u>	<u>72,324</u>	<u>70,587</u>
EXPENDITURES				
Public Safety and Corrections	<u>50,000</u>	<u>50,000</u>	<u>34,505</u>	<u>42,113</u>
Net Change in Fund Balance	<u>\$ 2,725</u>	<u>\$ 2,725</u>	37,819	28,474
FUND BALANCE				
Beginning of Year			<u>78,236</u>	<u>49,762</u>
End of Year			<u>\$ 116,055</u>	<u>\$ 78,236</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 175,875	\$ 175,875	\$ 191,095	\$ 172,350
Interest	250	250	27	266
Miscellaneous	96,000	96,000	24,872	84,595
Total Revenues	<u>272,125</u>	<u>272,125</u>	<u>215,994</u>	<u>257,211</u>
EXPENDITURES				
Health and Welfare:				
Salaries	129,776	129,776	132,006	130,198
IMRF	15,154	15,154	15,757	15,223
Social Security	10,002	10,002	9,806	9,794
Medical Insurance	13,082	13,082	19,593	12,349
Supplies	4,500	4,500	3,076	3,458
Food	1,200	1,200	1,047	958
Contractual Services	60,000	60,000	31,740	27,355
Postage	800	800	522	481
Local Transportation	5,712	5,712	4	2,337
Printing and Artwork	-	-	-	285
Utilities	7,420	7,420	5,715	7,542
Conferences	-	-	-	4,292
Rent	7,200	7,200	7,200	7,800
Equipment	3,000	3,000	3,483	3,743
Occupancy	-	-	-	1,770
Other	13,580	13,580	13,482	-
Total Expenditures	<u>271,426</u>	<u>271,426</u>	<u>243,431</u>	<u>227,585</u>
Net Change in Fund Balance	<u>\$ 699</u>	<u>\$ 699</u>	(27,437)	29,626
FUND BALANCE				
Beginning of Year			<u>113,399</u>	<u>83,773</u>
End of Year			<u>\$ 85,962</u>	<u>\$ 113,399</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 68,623	\$ 68,623	\$ 91,923	\$ 61,670
EXPENDITURES				
Public Safety and Corrections:				
Personnel	64,623	64,623	111,617	59,593
Other	-	-	205	-
Total Expenditures	<u>64,623</u>	<u>64,623</u>	<u>111,822</u>	<u>59,593</u>
Net Change in Fund Deficit	<u>\$ 4,000</u>	<u>\$ 4,000</u>	(19,899)	2,077
FUND DEFICIT				
Beginning of Year			<u>(5,031)</u>	<u>(7,108)</u>
End of Year			<u>\$ (24,930)</u>	<u>\$ (5,031)</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
GIS Revenue	\$ 352,219	\$ 352,219	\$ 394,534	\$ 357,675
Interest	1,500	1,500	167	1,210
Miscellaneous	-	-	4,215	7,500
Total Revenues	<u>353,719</u>	<u>353,719</u>	<u>398,916</u>	<u>366,385</u>
EXPENDITURES				
General Governmental Services:				
Department Head	37,872	37,872	35,655	37,872
Deputy Assessor	43,437	43,437	96,464	43,437
GIS Coordinator	-	-	-	52,070
Clerk Hire	124,032	124,032	49,461	53,081
IMRF	22,793	22,793	21,466	22,440
Social Security	16,244	16,244	12,179	13,442
Insufficient Funds Check	-	-	172	-
Engineering and Technology	1,500	1,500	-	-
GIS Software/License	35,200	35,200	19,789	19,300
GIS Flyover/Data	74,200	74,200	66,046	67,788
Mileage	200	200	-	93
Education and Training	-	-	-	135
Professional Fees	3,877	3,877	2,243	-
Registration Fees	2,046	2,046	1,250	-
Computer	1,794	1,794	-	-
Total Expenditures	<u>363,195</u>	<u>363,195</u>	<u>304,725</u>	<u>309,658</u>
Net Change in Fund Balance	<u>\$ (9,476)</u>	<u>\$ (9,476)</u>	94,191	56,727
FUND BALANCE				
Beginning of Year			<u>398,814</u>	<u>342,087</u>
End of Year			<u>\$ 493,005</u>	<u>\$ 398,814</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) – BUDGET AND ACTUAL
LAW ENFORCEMENT OPERATIONS FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Law Enforcement Operations	\$ 100,000	\$ 100,000	\$ 283,277	\$ 137,699
Interest	75	75	39	118
Total Revenues	<u>100,075</u>	<u>100,075</u>	<u>283,316</u>	<u>137,817</u>
EXPENDITURES				
Public Safety and Corrections:				
Uniforms and Clothing	-	-	19,603	-
New Equipment	-	-	171,207	171,500
Dispatch Service	150,000	150,000	-	-
Other	-	-	3,009	-
Total Expenditures	<u>150,000</u>	<u>150,000</u>	<u>193,819</u>	<u>171,500</u>
Excess (Deficiency) of Revenues Over Expenditures	(49,925)	(49,925)	89,497	(33,683)
OTHER FINANCING SOURCES				
Transfers In	-	-	-	29,909
Net Change in Fund Balance (Deficit)	<u>(49,925)</u>	<u>(49,925)</u>	89,497	(3,774)
FUND BALANCE (DEFICIT)				
Beginning of Year			<u>(3,774)</u>	<u>-</u>
End of Year			<u>\$ 85,723</u>	<u>\$ (3,774)</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
SHERIFF’S DRUG FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021	2020
REVENUES		
Fines and Forfeitures:		
Sheriff Drug Money	\$ 106,119	\$ -
Interest	29	-
Total Revenues	106,148	-
 EXPENDITURES		
Public Safety and Corrections	3,500	-
 Net Change in Fund Balance	102,648	-
 FUND BALANCE		
Beginning of Year	-	-
 End of Year	\$ 102,648	\$ -

**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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 22,500	\$ 22,500	\$ 23,118	\$ 20,774
Interest	125	125	17	109
Miscellaneous	-	-	134	-
Total Revenues	<u>22,625</u>	<u>22,625</u>	<u>23,269</u>	<u>20,883</u>
EXPENDITURES				
General Governmental Services:				
Clerk Hire	10,644	10,644	11,805	11,066
IMRF	1,181	1,181	1,476	1,040
Social Security	814	814	827	850
Office Supplies	5,000	5,000	4,598	4,272
Contractual Services	-	-	-	16,868
Software Maintenance	17,500	17,500	10,968	-
Total Expenditures	<u>35,139</u>	<u>35,139</u>	<u>29,674</u>	<u>34,096</u>
Net Change in Fund Balance	<u>\$ (12,514)</u>	<u>\$ (12,514)</u>	(6,405)	(13,213)
FUND BALANCE				
Beginning of Year			<u>25,142</u>	<u>38,355</u>
End of Year			<u>\$ 18,737</u>	<u>\$ 25,142</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Fines and Forfeitures	\$ 10,300	\$ 10,300	\$ 87,458	\$ 52,835
Interest	2,100	2,100	205	1,652
Miscellaneous	-	-	1,185	-
Total Revenues	<u>12,400</u>	<u>12,400</u>	<u>88,848</u>	<u>54,487</u>
EXPENDITURES				
Public Safety and Corrections:				
Forfeiture Expenses	50,000	50,000	-	-
Special Prosecutor	10,000	10,000	-	-
Drug Enforcement Expenses	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (82,600)</u>	<u>\$ (82,600)</u>	88,848	54,487
FUND BALANCE				
Beginning of Year			<u>503,105</u>	<u>448,618</u>
End of Year			<u>\$ 591,953</u>	<u>\$ 503,105</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Operations Revenue	\$ 77,500	\$ 77,500	\$ 92,759	\$ 100,635
Interest	1,000	1,000	104	811
Total Revenues	<u>78,500</u>	<u>78,500</u>	<u>92,863</u>	<u>101,446</u>
EXPENDITURES				
Judicial:				
Personnel	64,518	64,518	63,658	15,875
IMRF	6,052	6,052	6,988	1,210
Social Security	4,936	4,936	4,233	1,054
Contractual Services	-	-	-	2,768
Mileage	1,500	1,500	278	80
Software Maintenance	10,000	10,000	6,281	-
Registration Fees	12,000	12,000	12,501	-
Education and Training	-	-	-	1,220
New Equipment	1,000	1,000	72	299
Total Expenditures	<u>100,006</u>	<u>100,006</u>	<u>94,011</u>	<u>22,506</u>
Excess (Deficiency) of Revenues Over Expenditures	(21,506)	(21,506)	(1,148)	78,940
OTHER FINANCING SOURCES				
Transfers In	-	-	10,656	-
Net Change in Fund Balance	<u>\$ (21,506)</u>	<u>\$ (21,506)</u>	9,508	78,940
FUND BALANCE				
Beginning of Year			<u>276,422</u>	<u>197,482</u>
End of Year			<u>\$ 285,930</u>	<u>\$ 276,422</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Coroner's Fees	\$ 30,000	\$ 30,000	\$ 41,865	\$ 39,473
Interest	600	600	64	628
Miscellaneous	-	-	24,329	-
Total Revenues	<u>30,600</u>	<u>30,600</u>	<u>66,258</u>	<u>40,101</u>
EXPENDITURES				
General Governmental Services:				
Office Supplies	2,000	2,000	1,417	1,035
Uniforms and Clothing	2,000	2,000	168	39
Weapons and Ammunition	500	500	-	-
Contractual Services	3,000	3,000	432	135
New Equipment	35,000	35,000	31,923	77,710
Total Expenditures	<u>42,500</u>	<u>42,500</u>	<u>33,940</u>	<u>78,919</u>
Net Change in Fund Balance	<u>\$ (11,900)</u>	<u>\$ (11,900)</u>	32,318	(38,818)
FUND BALANCE				
Beginning of Year			<u>157,250</u>	<u>196,068</u>
End of Year			<u>\$ 189,568</u>	<u>\$ 157,250</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 8,000	\$ 8,000	\$ 6,566	\$ 6,600
Interest	300	300	33	301
Total Revenues	<u>8,300</u>	<u>8,300</u>	<u>6,599</u>	<u>6,901</u>
EXPENDITURES				
Judicial:				
Contractual Services	20,000	20,000	10,266	4,869
New Equipment	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>10,266</u>	<u>4,869</u>
Net Change in Fund Balance	<u>\$ (31,700)</u>	<u>\$ (31,700)</u>	(3,667)	2,032
FUND BALANCE				
Beginning of Year			<u>88,684</u>	<u>86,652</u>
End of Year			<u>\$ 85,017</u>	<u>\$ 88,684</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Electronic Citation Fees	\$ 45,000	\$ 45,000	\$ 67,688	\$ 66,566
Interest	400	400	59	322
Total Revenues	<u>45,400</u>	<u>45,400</u>	<u>67,747</u>	<u>66,888</u>
EXPENDITURES				
Judicial:				
Contractual Services	-	-	-	2,575
Office Supplies	1,000	1,000	680	-
Software Maintenance	5,000	5,000	15,211	-
New Equipment	5,000	5,000	8,251	611
Total Expenditures	<u>11,000</u>	<u>11,000</u>	<u>24,142</u>	<u>3,186</u>
Net Change in Fund Balance	<u>\$ 34,400</u>	<u>\$ 34,400</u>	43,605	63,702
FUND BALANCE				
Beginning of Year			<u>134,707</u>	<u>71,005</u>
End of Year			<u>\$ 178,312</u>	<u>\$ 134,707</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Electronic Citation Fees	\$ 5,000	\$ 5,000	5,034	\$ 5,991
Interest	50	50	6	37
Total Revenues	<u>5,050</u>	<u>5,050</u>	<u>5,040</u>	<u>6,028</u>
EXPENDITURES				
Public Safety and Corrections:				
New Equipment	<u>1,500</u>	<u>1,500</u>	<u>214</u>	<u>428</u>
Net Change in Fund Balance	<u>\$ 3,550</u>	<u>\$ 3,550</u>	4,826	5,600
FUND BALANCE				
Beginning of Year			<u>13,626</u>	<u>8,026</u>
End of Year			<u>\$ 18,452</u>	<u>\$ 13,626</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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 425,000	\$ 425,000	\$ 406,490	\$ 421,690
Interest	2,460	2,460	361	2,853
Total Revenues	<u>427,460</u>	<u>427,460</u>	<u>406,851</u>	<u>424,543</u>
EXPENDITURES				
Highways:				
Heritage Lake Project	179,000	179,000	162,877	-
Debt Service:				
Principal	-	-	160,167	-
Interest	271,011	271,011	115,096	-
Total Expenditures	<u>450,011</u>	<u>450,011</u>	<u>438,140</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (22,551)</u>	<u>\$ (22,551)</u>	(31,289)	424,543
FUND BALANCE				
Beginning of Year			<u>1,158,280</u>	<u>733,737</u>
End of Year			<u>\$ 1,126,991</u>	<u>\$ 1,158,280</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
INDEMNITY FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021	2020
REVENUES		
Fines and Forfeitures:		
Indemnity Fines	\$ 25,977	\$ -
Interest	4,666	10,044
Total Revenues	30,643	10,044
 EXPENDITURES		
General Governmental Services:		
Contractual Services	289	12
Excess of Revenues Over Expenditures	30,354	10,032
 OTHER FINANCING USES		
Transfers Out	(25,379)	(5,335)
Net Change in Fund Balance	4,975	4,697
 FUND BALANCE		
Beginning of Year	831,768	827,071
End of Year	\$ 836,743	\$ 831,768

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
SHERIFF’S COMMISSARY FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021	2020
REVENUES		
Charges for Services:		
Phone Use Fees	\$ 111,016	\$ 56,399
Commissary Sales	30,281	30,281
Total Revenues	141,297	86,680
 EXPENDITURES		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	86,102	61,888
 Net Change in Fund Balance	55,195	24,792
 FUND BALANCE		
Beginning of Year	116,419	91,627
End of Year	\$ 171,614	\$ 116,419

**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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Drug Court Fees	\$ 25,000	\$ 25,000	\$ 25,835	\$ 24,865
Interest	750	750	65	466
Total Revenues	<u>25,750</u>	<u>25,750</u>	<u>25,900</u>	<u>25,331</u>
EXPENDITURES				
Public Safety and Corrections	<u>38,050</u>	<u>38,050</u>	<u>38,221</u>	<u>14,371</u>
Net Change in Fund Balance	<u>\$ (12,300)</u>	<u>\$ (12,300)</u>	(12,321)	10,960
FUND BALANCE				
Beginning of Year			<u>135,030</u>	<u>124,070</u>
End of Year			<u>\$ 122,709</u>	<u>\$ 135,030</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PUBLIC DEFENDER AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Public Defender Records	\$ 2,000	\$ 2,000	\$ 3,046	\$ 2,654
Interest	5	5	1	5
Total Revenues	<u>2,005</u>	<u>2,005</u>	<u>3,047</u>	<u>2,659</u>
EXPENDITURES				
	-	-	-	-
Net Change in Fund Balance	<u>\$ 2,005</u>	<u>\$ 2,005</u>	3,047	2,659
FUND BALANCE				
Beginning of Year			<u>3,082</u>	<u>423</u>
End of Year			<u>\$ 6,129</u>	<u>\$ 3,082</u>

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 HEALTH INSURANCE FUND
 SCHEDULE OF NET POSITION
 NOVEMBER 30, 2021
 WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2020**

ASSETS	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash	<u>\$ 9,102,340</u>	<u>\$ 8,012,481</u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 1,862	\$ 3,535
Accrued Payroll and Related Costs	-	144
Flex Spending Payable	35,583	29,563
Estimated Payable for Claims and Losses	421,783	741,401
Due to Others	<u>19,129</u>	<u>19,129</u>
Total Liabilities	<u>478,357</u>	<u>793,772</u>
NET POSITION	<u>8,623,983</u>	<u>7,218,709</u>
Total Liabilities and Net Position	<u>\$ 9,102,340</u>	<u>\$ 8,012,481</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, 2021
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for Services	\$ 5,791,479	\$ 5,335,063
Refunds and Recoveries	976,071	232,777
Total Operating Revenues	<u>6,767,550</u>	<u>5,567,840</u>
OPERATING EXPENSES - GENERAL		
GOVERNMENTAL SERVICES		
Medical Claims	4,710,559	5,330,974
Administrative Costs:		
Health and Dental Administration	97,146	93,017
EAP Program	7,200	7,200
Employee Life Insurance	26,056	25,486
Voluntary Life Insurance	16,388	16,875
Voluntary Accidental, Death, and Dismemberment Life Insurance	264	336
Total Administrative Costs	<u>147,054</u>	<u>142,914</u>
Stop-Loss Reinsurance:		
Employee	206,264	194,885
Dependent	283,021	236,934
Aggregate	18,685	23,515
Total Stop-Loss Reinsurance	<u>507,970</u>	<u>455,334</u>
Total Operating Expenses	<u>5,365,583</u>	<u>5,929,222</u>
OPERATING INCOME (LOSS)	1,401,967	(361,382)
NONOPERATING REVENUES		
Interest Income	<u>3,307</u>	<u>28,661</u>
Change in Net Position	1,405,274	(332,721)
NET POSITION		
Beginning of Year	<u>7,218,709</u>	<u>7,551,430</u>
End of Year	<u>\$ 8,623,983</u>	<u>\$ 7,218,709</u>

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 HEALTH INSURANCE FUND
 SCHEDULE OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2021
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Assessments Made to Other Funds	\$ 4,289,057	\$ 3,950,818
Cash Received from Employees and Others	1,502,422	1,384,245
Cash Received from Refunds and Recoveries	976,071	232,777
Cash Paid for Claims	(5,025,974)	(4,874,918)
Cash Paid for Administrative Costs and Stop Loss Insurance	(655,024)	(598,248)
Net Cash Provided by Operating Activities	1,086,552	94,674
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Cash and Investments	3,307	28,661
 NET INCREASE IN CASH	1,089,859	123,335
 CASH		
Beginning of Year	8,012,481	7,889,146
End of Year	\$ 9,102,340	\$ 8,012,481
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 1,401,967	\$ (361,382)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Changes in Assets and Liabilities:		
Accounts Payable	(1,673)	-
Accrued Payroll and Related Costs	(144)	144
Flex Spending Payable	6,020	8,824
Estimated Payable for Claims and Losses	(319,618)	447,088
Net Cash Provided by Operating Activities	\$ 1,086,552	\$ 94,674

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION
 NOVEMBER 30, 2021**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund
ASSETS				
Cash and Cash Equivalents	\$ 535,121	\$ 5,197	\$ 53,369	\$ 1,863,578
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>535,121</u>	<u>5,197</u>	<u>53,369</u>	<u>1,863,578</u>
LIABILITIES				
Accounts Payable	-	-	-	-
Due to Others	-	-	-	101,050
Due to Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,050</u>
FIDUCIARY NET POSITION				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 535,121</u>	<u>\$ 5,197</u>	<u>\$ 53,369</u>	<u>\$ 1,762,528</u>

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION (CONTINUED)
 NOVEMBER 30, 2021**

Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
\$ 18,088	\$ -	\$ 115,504	\$ 1,684,725	\$ 200,943	\$ 4,476,525
-	-	-	141,864	-	141,864
-	2,618	-	138,884	-	141,502
<u>18,088</u>	<u>2,618</u>	<u>115,504</u>	<u>1,965,473</u>	<u>200,943</u>	<u>4,759,891</u>
-	-	-	60,663	88,326	148,989
-	-	-	-	-	101,050
-	-	-	-	52,684	52,684
<u>-</u>	<u>-</u>	<u>-</u>	<u>60,663</u>	<u>141,010</u>	<u>302,723</u>
<u>\$ 18,088</u>	<u>\$ 2,618</u>	<u>\$ 115,504</u>	<u>\$ 1,904,810</u>	<u>\$ 59,933</u>	<u>\$ 4,457,168</u>

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 YEAR ENDED NOVEMBER 30, 2021**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund
ADDITIONS				
Property Taxes Collected for Other Governments	\$ 238,421,667	\$ -	\$ -	\$ -
Fees and Fines Collected for Others	-	-	-	10,134,111
Intergovernmental Allotments	-	-	-	-
Other Amounts Received as Fiscal Agent	-	3	2,906	-
Total Additions	<u>238,421,667</u>	<u>3</u>	<u>2,906</u>	<u>10,134,111</u>
DEDUCTIONS				
Property Taxes Distributed to Other Governments	238,469,494	-	-	-
Fees and Fines Distributed to Others	-	-	-	9,612,131
Other Amounts Distributed as Fiscal Agent	-	-	-	-
Total Deductions	<u>238,469,494</u>	<u>-</u>	<u>-</u>	<u>9,612,131</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(47,827)	3	2,906	521,980
Fiduciary Net Position - Beginning of Year, as Previously Reported	-	-	-	-
Prior Period Adjustments	<u>582,948</u>	<u>5,194</u>	<u>50,463</u>	<u>1,240,548</u>
Fiduciary Net Position - Beginning of Year, as Restated	<u>582,948</u>	<u>5,194</u>	<u>50,463</u>	<u>1,240,548</u>
FIDUCIARY NET POSITION - END OF YEAR	<u>\$ 535,121</u>	<u>\$ 5,197</u>	<u>\$ 53,369</u>	<u>\$ 1,762,528</u>

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)
 YEAR ENDED NOVEMBER 30, 2021**

Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 238,421,667
-	-	-	-	-	10,134,111
-	-	-	2,455,004	183,509	2,638,513
577,491	1	44	51,586	67	632,098
<u>577,491</u>	<u>1</u>	<u>44</u>	<u>2,506,590</u>	<u>183,576</u>	<u>251,826,389</u>
-	-	-	-	-	238,469,494
-	-	-	-	-	9,612,131
580,197	51	-	2,599,764	323,450	3,503,462
<u>580,197</u>	<u>51</u>	<u>-</u>	<u>2,599,764</u>	<u>323,450</u>	<u>251,585,087</u>
(2,706)	(50)	44	(93,174)	(139,874)	241,302
-	-	-	-	-	-
<u>20,794</u>	<u>2,668</u>	<u>115,460</u>	<u>1,997,984</u>	<u>199,807</u>	<u>4,215,866</u>
<u>20,794</u>	<u>2,668</u>	<u>115,460</u>	<u>1,997,984</u>	<u>199,807</u>	<u>4,215,866</u>
<u>\$ 18,088</u>	<u>\$ 2,618</u>	<u>\$ 115,504</u>	<u>\$ 1,904,810</u>	<u>\$ 59,933</u>	<u>\$ 4,457,168</u>

**TAZEWELL COUNTY, ILLINOIS
EMERGENCY SYSTEM TELEPHONE BOARD (911)
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET AND STATEMENT OF NET POSITION
NOVEMBER 30, 2021**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
CURRENT ASSETS			
Cash	\$ 3,619,062	\$ -	\$ 3,619,062
Accounts Receivable	629,409	-	629,409
Total Current Assets	<u>4,248,471</u>	<u>-</u>	<u>4,248,471</u>
NONCURRENT ASSETS			
Net Pension Asset	-	7,517	7,517
Capital Assets, Net	-	987,858	987,858
Total Noncurrent Assets	<u>-</u>	<u>995,375</u>	<u>995,375</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	-	43,123	43,123
Deferred Amount Related to OPEB Liability	-	24,679	24,679
Total Deferred Outflows of Resources	<u>-</u>	<u>67,802</u>	<u>67,802</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 4,248,471</u>	 <u>\$ 1,063,177</u>	 <u>\$ 5,311,648</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 4,420	\$ -	\$ 4,420
Accrued Payroll and Related Costs	6,145	-	6,145
Capital Lease Obligation	-	99,015	99,015
Accrued Interest Payable	-	13,566	13,566
Total Current Liabilities	<u>10,565</u>	<u>112,581</u>	<u>123,146</u>
NONCURRENT LIABILITIES			
Total Other Postemployment Benefit Liability	-	69,719	69,719
Capital Lease Obligation	-	686,482	686,482
Total Noncurrent Liabilities	<u>-</u>	<u>756,201</u>	<u>756,201</u>
Total Liabilities	10,565	868,782	879,347
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	-	116,936	116,936
Deferred Amount Related to OPEB Liability	-	28,089	28,089
Total Deferred Inflows of Resources	<u>-</u>	<u>145,025</u>	<u>145,025</u>
FUND BALANCE/NET POSITION			
Net Investment in Capital Assets	-	202,361	202,361
Unrestricted	4,237,906	(152,991)	4,084,915
Total Fund Balance/Net Position	<u>4,237,906</u>	<u>49,370</u>	<u>4,287,276</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	 <u>\$ 4,248,471</u>	 <u>\$ 1,063,177</u>	 <u>\$ 5,311,648</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, 2021**

Total Fund Balance	\$ 4,237,906
Total net position reported in the statement of net position is different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of Capital Assets	4,475,208
Accumulated Depreciation	<u>(3,487,350)</u>
Total	987,858
Net pension asset used in governmental activities is not a current financial resource and, therefore, is not reported as an asset in governmental funds.	
	7,517
Deferred Outflows of Resources for Net Pension Liability	43,123
Deferred Inflows of Resources for Net Pension Liability	(116,936)
Deferred Outflows of Resources for Total Other Postemployment Benefit Liability	24,679
Deferred Inflows of Resources for Total Other Postemployment Benefit Liability	(28,089)
Interest on long-term debt is not accrued in the governmental funds but, rather, is is recognized when due.	
	(13,566)
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:	
Total Other Postemployment Benefit Liability	(69,719)
Capital Lease Obligation	<u>(785,497)</u>
Total	<u>(855,216)</u>
Net Position	<u>\$ 4,287,276</u>

**TAZEWELL COUNTY, ILLINOIS
EMERGENCY SYSTEM TELEPHONE BOARD (911)
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE AND STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2021**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for Services	\$ 2,097,181	\$ -	\$ 2,097,181
Interest	1,219	-	1,219
Miscellaneous	3,330	-	3,330
Total Revenues	<u>2,101,730</u>	<u>-</u>	<u>2,101,730</u>
EXPENDITURES/EXPENSES			
Current	1,252,147	(25,126)	1,227,021
Debt Service:			
Interest	-	13,566	13,566
Depreciation	-	130,765	130,765
Total Expenditures/Expenses	<u>1,252,147</u>	<u>119,205</u>	<u>1,371,352</u>
Net Change in Fund Balance/Net Position	849,583	(119,205)	730,378
FUND BALANCE/NET POSITION			
Beginning of Year	<u>3,388,323</u>	<u>168,575</u>	<u>3,556,898</u>
End of Year	<u>\$ 4,237,906</u>	<u>\$ 49,370</u>	<u>\$ 4,287,276</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, 2021**

Net Change in Fund Balance \$ 849,583

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:

Depreciation Expense (130,765)

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	21,079
Pension Income	9,918
Total	<u>30,997</u>

Accrued interest payable reported in the statement of net position requires the use of current financial resources and, therefore, is reported as expenditures in governmental funds.

(13,566)

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	882
OPEB Expense	(6,753)
Total	<u>(5,871)</u>

Change in Net Position \$ 730,378

**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, 2021
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2020**

	2021			2020 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ -	\$ 648,618
Charges for Services:				
Telephone Surcharges	1,658,000	1,658,000	2,097,181	2,152,269
Interest	7,000	7,000	1,219	6,175
Miscellaneous	-	-	3,330	2,294
Total Revenues	<u>1,665,000</u>	<u>1,665,000</u>	<u>2,101,730</u>	<u>2,809,356</u>
EXPENDITURES				
Public Safety and Corrections:				
Salaries	218,349	218,349	216,751	199,248
IMRF	23,837	23,837	25,933	22,401
Social Security	16,704	16,704	16,316	15,047
Medical Insurance	58,568	58,568	52,607	51,812
Supplies	18,500	18,500	43,183	14,355
Contractual Services	701,000	701,000	539,680	334,947
Utilities and Maintenance	75,000	75,000	252,920	369,580
Education, Training, and Travel	13,000	13,000	1,999	250
Equipment	550,000	550,000	102,758	297,968
Other	83,748	83,748	-	114,641
Total Expenditures	<u>1,758,706</u>	<u>1,758,706</u>	<u>1,252,147</u>	<u>1,420,249</u>
Net Change in Fund Balance	<u>\$ (93,706)</u>	<u>\$ (93,706)</u>	849,583	1,389,107
FUND BALANCE				
Beginning of Year			<u>3,388,323</u>	<u>1,999,216</u>
End of Year			<u>\$ 4,237,906</u>	<u>\$ 3,388,323</u>

**TAZEWELL COUNTY, ILLINOIS
 SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,
 TAX DISTRIBUTIONS, AND TAX RATES
 TAX YEARS 2020, 2019, AND 2018**

2020			
ASSESSED VALUATIONS	\$ 2,789,145,284		
Fund	Extension	Distribution	Rate
General	\$ 5,762,374	\$ 5,713,351	.21357
Illinois Municipal Retirement	1,172,873	1,163,101	.04347
County Highway	1,792,361	1,777,612	.06643
County Bridge	810,245	803,547	.03003
Federal Aid Matching Tax	674,260	668,817	.02499
County Health	967,816	959,800	.03587
Social Security	1,110,007	1,100,988	.04114
Persons With Developmental Disabilities	499,152	495,098	.01850
Veterans' Assistance	177,806	177,229	.00659
Tort Judgment	1,828,786	1,813,638	.06778
Extension Education	141,381	140,379	.00524
Total	\$ 14,937,061	\$ 14,813,560	.55361

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 2020, 2019, AND 2018**

2019			2018		
<u>\$ 2,772,561,346</u>			<u>\$ 2,756,903,228</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 5,500,077	\$ 5,420,153	.20535	\$ 5,539,142	\$ 5,471,317	.20738
848,247	836,415	.03167	798,899	789,343	.02991
1,759,168	1,734,159	.06568	1,759,395	1,738,244	.06587
793,340	782,265	.02962	793,290	783,781	.02970
659,420	650,243	.02462	659,205	651,248	.02468
917,885	904,953	.03427	917,759	906,769	.03436
1,088,231	1,072,988	.04063	1,067,069	1,054,395	.03995
554,695	547,027	.02071	554,502	547,880	.02076
186,416	185,626	.00696	211,277	209,658	.00791
2,100,127	2,070,488	.07841	1,686,743	1,666,416	.06315
157,222	155,249	.00587	157,055	155,547	.00588
<u>\$ 14,564,828</u>	<u>\$ 14,359,566</u>	<u>.54379</u>	<u>\$ 14,144,337</u>	<u>\$ 13,974,598</u>	<u>.52955</u>

**TAZEWELL COUNTY, ILLINOIS
CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2021**

CSFA Number	Program Name	State	Federal	Other	Total
418-00-1310	Child Advocacy Centers	\$ 94,295	\$ -	\$ -	\$ 94,295
420-75-1638	Community Development Block Grant Revolving Loan Fund Closeout Program	-	31,758	-	31,758
420-75-2398	Downstate Business Stabilization Program	-	114,070	-	114,070
444-26-1552	Substance Use Prevention Services	14,550	114,946	-	129,496
444-80-0226	Maternal & Child Health Program - Better Birth Outcomes	47,985	97,551	-	145,536
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	202,932	-	202,932
444-80-0670	Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program	-	39,785	-	39,785
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	-	73,562	-	73,562
444-80-1251	All Our Kids Early Childhood Networks	71,002	-	-	71,002
444-80-1411	Teen REACH (Responsibility, Education, Achievement, Caring and Hope)	-	145,496	-	145,496
444-80-2535	Bureau of Maternal and Child Health - Family Case Management/High-Risk Infant	238,907	23,240	-	262,147
482-00-0263	Public Health Emergency Preparedness	-	77,744	-	77,744
482-00-0265	Cities Readiness Initiative Cooperative Agreement	-	45,240	-	45,240
482-00-0901	Local Health Protection Grant	243,945	-	-	243,945
482-00-0902	Tanning Program	1,450	-	-	1,450
482-00-0903	Influenza Vaccine Promotion	-	8,123	-	8,123
482-00-0903	Body Art Establishment Inspection Grant Program	7,050	-	-	7,050
482-00-0904	Vector Surveillance and Control Grants	23,258	-	-	23,258
482-00-0922	Illinois Breast and Cervical Cancer Program	284,350	152,691	-	437,041
482-00-0923	Illinois WISEWOMAN Program	27,893	18,206	-	46,099
482-00-1034	Safe Drinking Water	-	2,750	-	2,750
482-00-1583	Lead Poisoning Prevention and Response	22,887	-	-	22,887
482-00-2104	Local Health Department Overdoses Surveillance and Response Grant	-	43,663	-	43,663
482-00-2426	COVID-19 Contact Tracing Grant	-	1,469,769	-	1,469,769
482-00-2528	Mass Vaccination Grant	-	331,704	-	331,704
494-10-0343	State and Community Highway Safety/National Priority Program	-	91,923	-	91,923
494-80-0338	Transit 5311 Formula Grants for Rural Areas	-	289,258	-	289,258
494-80-1141	Transit Downstate Operating Assistance	258,618	-	-	258,618
586-46-0423	21st CCLC Grant	-	210,423	-	210,423
588-00-0442	State Indoor Radon Grants	-	6,581	-	6,581
588-40-0441	Interagency Hazardous Materials Public Sector Training and Planning Grants	-	14,976	-	14,976
588-40-0450	Emergency Management Performance Grants	-	69,386	-	69,386
	Other Grant Programs and Activities	-	1,494,633	430,693	1,925,326
	All Other Costs not Allocated	-	-	46,206,957	46,206,957
	Total	\$ 1,336,190	\$ 5,171,410	\$ 46,637,650	\$ 53,145,250



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.