

TAZEWELL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2022



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INDEPENDENT AUDITORS' REPORT

Chairman and Members of the County Board
Tazewell County, Illinois
Pekin, Illinois

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 the County, as of November 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

The County implemented GASB Statement No. 87, *Leases*, effective as of December 1, 2021. The new accounting standard requires lessees to recognize a right-to-use lease asset and corresponding lease liability for all leases with lease terms greater than twelve months. Our audit opinions are not modified with respect to this matter.

Emphasis of Matter – Restatements

As discussed in Note 15 to the financial statements, the County restated beginning fund balance and net position for multiple opinion units. Beginning fund balance for the County Health Fund and beginning net position for governmental activities were restated to account for unearned revenue that was incorrectly reported by the County in a prior fiscal year. Beginning net position for governmental activities and the discretely presented component unit were also restated to account for capital assets that were incorrectly reported by the County in a prior fiscal year.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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.

Supplementary Information

Our audit for the year ended November 30, 2022 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and the consolidated year-end financial report for the year ended November 30, 2022 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended November 30, 2022 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 GAAS. In our opinion, the combining and individual fund statements and schedules and the consolidated year-end financial report are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended November 30, 2022.

Chairman and Members of the County Board
Tazewell County, Illinois

We also previously audited, in accordance with GAAS, the basic financial statements of the County as of and for the year ended November 30, 2021 (not presented herein) and have issued our report thereon dated September 22, 2022, which contained 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. The 2021 amounts from the individual fund schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2021 basic financial statements. The information was subjected to the audit procedures applied in the audit of the 2021 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the 2021 amounts from the individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended November 30, 2021.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedule of assessed valuations, tax extensions, tax distributions, and tax rates but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2023 on our consideration of the County's 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 the County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Peoria, Illinois
October 6, 2023

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2022**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Primary Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT ASSETS			
Cash	\$ 96,436,147	\$ 3,413,383	\$ 99,849,530
Investments	12,293,738	-	12,293,738
Receivables:			
Property Taxes	16,088,957	-	16,088,957
State of Illinois	7,520,632	-	7,520,632
Other	393,512	633,285	1,026,797
Prepaid Expenses	392,523	53,613	446,136
Accrued Interest Receivable	45,734	-	45,734
Inventory, at Cost	81,501	-	81,501
Due from Fiduciary Funds	52,684	-	52,684
Total Current Assets	<u>133,305,428</u>	<u>4,100,281</u>	<u>137,405,709</u>
NONCURRENT ASSETS			
Net Pension Asset	16,187,103	204,900	16,392,003
Capital Assets, Not Depreciated	4,046,380	-	4,046,380
Capital Assets, Net	46,713,672	5,817,680	52,531,352
Total Noncurrent Assets	<u>66,947,155</u>	<u>6,022,580</u>	<u>72,969,735</u>
Total Assets	200,252,583	10,122,861	210,375,444
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount for Pensions	3,290,595	41,653	3,332,248
Deferred Amount for OPEB	7,697,300	21,172	7,718,472
Total Deferred Outflows of Resources	<u>10,987,895</u>	<u>62,825</u>	<u>11,050,720</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 211,240,478</u>	<u>\$ 10,185,686</u>	<u>\$ 221,426,164</u>

See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION (CONTINUED)
NOVEMBER 30, 2022

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT LIABILITIES			
Accounts Payable	\$ 2,906,988	\$ 136,476	\$ 3,043,464
Accrued Payroll and Related Costs	1,461,367	11,241	1,472,608
Due to Fiduciary Funds	84,023	-	84,023
Flex Spending Payable	41,630	-	41,630
Estimated Payable for Claims and Losses	757,362	-	757,362
Due to Others	43,603	-	43,603
Trust Funds Due to Others	446,187	-	446,187
Unearned Revenue	24,222,860	-	24,222,860
Compensated Absences Payable	2,988	-	2,988
Other Postemployment Benefit (OPEB) Liability	293,214	-	293,214
Debt Certificates	38,130	-	38,130
Lines of Credit	159,700	-	159,700
Leases Payable	88,767	432,374	521,141
Financed Purchases Payable	-	103,119	103,119
Notes Payable	93,878	-	93,878
Accrued Interest Payable	104,763	112,519	217,282
Total Current Liabilities	<u>30,745,460</u>	<u>795,729</u>	<u>31,541,189</u>
NONCURRENT LIABILITIES			
Compensated Absences Payable	531,512	-	531,512
Total Other Postemployment Benefit (OPEB) Liability	19,108,389	53,524	19,161,913
Lines of Credit	2,331,808	-	2,331,808
Leases Payable	317,119	3,773,268	4,090,387
Financed Purchases Payable	-	583,363	583,363
Notes Payable	367,866	-	367,866
Total Noncurrent Liabilities	<u>22,656,694</u>	<u>4,410,155</u>	<u>27,066,849</u>
Total Liabilities	53,402,154	5,205,884	58,608,038
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	16,088,957	-	16,088,957
Deferred Amount for Pensions	21,049,663	266,451	21,316,114
Deferred Amount for OPEB	16,226,608	44,061	16,270,669
Total Deferred Inflows of Resources	<u>53,365,228</u>	<u>310,512</u>	<u>53,675,740</u>
NET POSITION			
Net Investment in Capital Assets	50,316,036	925,556	51,241,592
Restricted for:			
Judicial	1,894,660	-	1,894,660
Public Safety and Corrections	1,064,640	-	1,064,640
Community Development	6,785	-	6,785
Highways	3,273,453	-	3,273,453
Health and Welfare	748,726	-	748,726
General Governmental Services	3,481,985	-	3,481,985
Retirement	19,478,370	204,900	19,683,270
Unrestricted	24,208,441	3,538,834	27,747,275
Total Net Position	<u>104,473,096</u>	<u>4,669,290</u>	<u>109,142,386</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 211,240,478</u>	<u>\$ 10,185,686</u>	<u>\$ 221,426,164</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2022**

	Program Revenues				Net Revenue (Expenses) and Changes in Net Position		Total Reporting Entity
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit	
PRIMARY GOVERNMENT							
Governmental Activities:							
Judicial	\$ 10,239,515	\$ 2,331,996	\$ 1,664,354	\$ -	\$ (6,243,165)	\$ -	\$ (6,243,165)
Public Safety and Corrections	14,236,820	1,374,818	100,381	-	(12,761,621)	-	(12,761,621)
Community Development	341,174	225,223	-	74,997	(40,954)	-	(40,954)
Highways	9,692,207	648,800	-	3,281,954	(5,761,453)	-	(5,761,453)
Health and Welfare	8,925,852	2,434,562	5,497,622	-	(993,668)	-	(993,668)
General Governmental Services	5,072,621	2,780,758	633,722	336,887	(1,321,254)	-	(1,321,254)
Interest Expense	73,452	-	-	-	(73,452)	-	(73,452)
Total Primary Government	\$ 48,581,641	\$ 9,796,157	\$ 7,896,079	\$ 3,693,838	(27,195,567)	-	(27,195,567)
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,862,381</u>	<u>\$ 2,361,436</u>	<u>\$ -</u>	<u>\$ -</u>	-	499,055	499,055
GENERAL REVENUES							
Property Taxes					15,402,784	-	15,402,784
Sales Taxes/Retailers' Occupation Taxes					17,113,807	-	17,113,807
Motor Fuel Tax Allotments					5,261,273	-	5,261,273
State Income Taxes					3,983,409	-	3,983,409
Personal Property Replacement Taxes					4,961,864	-	4,961,864
Other Taxes					1,288,161	-	1,288,161
Unrestricted Interest Earnings					95,746	1,990	97,736
Miscellaneous					1,110,661	82,738	1,193,399
Total General Revenues					<u>49,217,705</u>	<u>84,728</u>	<u>49,302,433</u>
Change in Net Position					22,022,138	583,783	22,605,921
NET POSITION							
Beginning of Year, as Previously Reported					83,600,611	4,287,276	87,887,887
Prior Period Adjustments					<u>(1,149,653)</u>	<u>(201,769)</u>	<u>(1,351,422)</u>
Beginning of Year, as Restated					<u>82,450,958</u>	<u>4,085,507</u>	<u>86,536,465</u>
End of Year					<u>\$ 104,473,096</u>	<u>\$ 4,669,290</u>	<u>\$ 109,142,386</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2022**

ASSETS	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash	\$ 32,863,596	\$ 16,966,845	\$ 5,485,260	\$ 4,132,691	\$ 26,315,023	\$ 85,763,415
Investments	3,645,493	7,019,514	416,754	634,704	577,273	12,293,738
Receivables:						
Property Taxes	5,982,750	-	-	1,062,297	9,043,910	16,088,957
State of Illinois	5,857,109	-	288,398	835,783	539,342	7,520,632
Other	120,837	-	-	-	272,675	393,512
Prepaid Expenses	83,230	28,458	-	11,689	269,146	392,523
Accrued Interest Receivable	44,647	-	-	1,087	-	45,734
Inventory, at Cost	-	-	-	81,501	-	81,501
Due from Other Funds	1,051,728	-	-	10,081	154,534	1,216,343
	<u>\$ 49,649,390</u>	<u>\$ 24,014,817</u>	<u>\$ 6,190,412</u>	<u>\$ 6,769,833</u>	<u>\$ 37,171,903</u>	<u>\$ 123,796,355</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 469,476	\$ -	\$ 495,250	\$ 310,590	\$ 1,630,056	\$ 2,905,372
Accrued Payroll and Related Costs	1,145,388	1,932	4,692	117,365	191,990	1,461,367
Due to Other Funds	110,026	11,593	84,023	6,845	1,035,195	1,247,682
Due to Others - Deferred Prosecution	24,474	-	-	-	-	24,474
Trust Funds to Due Others	446,187	-	-	-	-	446,187
Unearned Revenue	-	23,976,204	-	246,421	235	24,222,860
Total Liabilities	<u>2,195,551</u>	<u>23,989,729</u>	<u>583,965</u>	<u>681,221</u>	<u>2,857,476</u>	<u>30,307,942</u>
DEFERRED INFLOWS OF RESOURCES						
Subsequent Year's Property Taxes	5,982,750	-	-	1,062,297	9,043,910	16,088,957
Unavailable Revenue	35,167	-	-	-	79,289	114,456
Total Deferred Inflows of Resources	<u>6,017,917</u>	<u>-</u>	<u>-</u>	<u>1,062,297</u>	<u>9,123,199</u>	<u>16,203,413</u>
FUND BALANCES						
Nonspendable:						
Inventory	-	-	-	81,501	-	81,501
Prepaid Expenses	83,230	28,458	-	11,689	269,146	392,523
Restricted for:						
Judicial	-	-	-	-	1,894,660	1,894,660
Public Safety and Corrections	-	-	-	-	1,064,640	1,064,640
Community Development	-	-	-	-	6,785	6,785
Highways	-	-	924,365	-	2,453,851	3,378,216
Health and Welfare	-	-	-	-	667,225	667,225
General Governmental Services	-	-	-	-	3,089,462	3,089,462
Retirement	-	-	-	-	3,291,267	3,291,267
Assigned to:						
Judicial	518,182	-	-	-	608,575	1,126,757
Public Safety and Corrections	121,131	-	-	-	225,738	346,869
Highways	-	-	4,682,082	-	8,194,854	12,876,936
Health and Welfare	-	-	-	4,933,125	2,066,039	6,999,164
General Governmental Services	-	-	-	-	1,497,879	1,497,879
Working Cash	437,509	-	-	-	-	437,509
Unassigned	40,275,870	(3,370)	-	-	(138,893)	40,133,607
Total Fund Balances	<u>41,435,922</u>	<u>25,088</u>	<u>5,606,447</u>	<u>5,026,315</u>	<u>25,191,228</u>	<u>77,285,000</u>
	<u>\$ 49,649,390</u>	<u>\$ 24,014,817</u>	<u>\$ 6,190,412</u>	<u>\$ 6,769,833</u>	<u>\$ 37,171,903</u>	<u>\$ 123,796,355</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances						

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION
NOVEMBER 30, 2022**

Total Fund Balances of Governmental Funds		\$	77,285,000
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	\$	119,181,227	
Accumulated Depreciation		68,421,175	50,760,052
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.			
			16,187,103
Receivables that are not available to pay for current period expenditures are reported as deferred inflows of resources in the governmental funds.			
			114,456
Deferred Outflows of Resources for Pensions			
			3,290,595
Deferred Inflows of Resources for Pensions			
			(21,049,663)
Deferred Outflows of Resources for OPEB			
			7,697,300
Deferred Inflows of Resources for OPEB			
			(16,226,608)
Interest on long-term debt is not accrued in the governmental funds but, rather, is recognized when due.			
			(104,763)
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.			
			9,852,995
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		534,500	
Total Other Postemployment Benefit (OPEB) Liability		19,401,603	
Debt Certificates		38,130	
Lines of Credit		2,491,508	
Leases Payable		405,886	
Notes Payable		461,744	(23,333,371)
Net Position of Governmental Activities			\$ 104,473,096

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, 2022**

	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 5,932,295	\$ -	\$ -	\$ 993,222	\$ 8,477,267	\$ 15,402,784
Sales Taxes/Retailers' Occupation Taxes	15,372,168	-	-	-	1,741,639	17,113,807
Intergovernmental	10,279,650	336,887	5,261,273	5,062,112	2,862,748	23,802,670
Licenses and Permits	907,177	-	-	-	-	907,177
Charges for Services	3,732,529	-	71,361	915,981	3,415,425	8,135,296
Fines and Forfeitures	84,807	-	-	-	134,579	219,386
Interest	43,372	23,433	4,873	4,738	13,498	89,914
Miscellaneous	534,298	-	-	156,493	69,725	760,516
Total Revenues	<u>36,886,296</u>	<u>360,320</u>	<u>5,337,507</u>	<u>7,132,546</u>	<u>16,714,881</u>	<u>66,431,550</u>
EXPENDITURES						
Current:						
Judicial	9,646,058	-	-	-	454,331	10,100,389
Public Safety and Corrections	14,236,916	-	-	-	251,019	14,487,935
Community Development	350,451	-	-	-	-	350,451
Highways	-	-	5,120,109	-	3,586,042	8,706,151
Health and Welfare	-	-	-	6,168,898	2,857,971	9,026,869
General Governmental Services	5,435,131	61,541	-	-	2,890,218	8,386,890
Retirement	-	-	-	-	930,401	930,401
Capital Outlay	1,153,659	275,345	6,209	17,828	1,273,591	2,726,632
Debt Service:						
Principal	397,055	-	-	29,279	440,356	866,690
Interest	17,171	-	-	5,817	128,222	151,210
Total Expenditures	<u>31,236,441</u>	<u>336,886</u>	<u>5,126,318</u>	<u>6,221,822</u>	<u>12,812,151</u>	<u>55,733,618</u>
Excess of Revenues Over Expenditures	5,649,855	23,434	211,189	910,724	3,902,730	10,697,932
OTHER FINANCING SOURCES (USES)						
Lease Proceeds	-	-	-	-	123,730	123,730
Proceeds from Issuance of Notes Payable	-	-	-	-	722,179	722,179
Insurance Proceeds	-	-	366,221	-	35,835	402,056
Transfers In	3,161,933	-	-	18,212	17,716	3,197,861
Transfers Out	(12,552)	-	-	(5,164)	(3,180,145)	(3,197,861)
Total Other Financing Sources (Uses)	<u>3,149,381</u>	<u>-</u>	<u>366,221</u>	<u>13,048</u>	<u>(2,280,685)</u>	<u>1,247,965</u>
Net Change in Fund Balances	8,799,236	23,434	577,410	923,772	1,622,045	11,945,897
FUND BALANCES						
Beginning of Year, as Previously Reported	32,636,686	1,654	5,029,037	4,167,856	23,569,183	65,404,416
Prior Period Adjustments	-	-	-	(65,313)	-	(65,313)
Beginning of Year, as Restated	<u>32,636,686</u>	<u>1,654</u>	<u>5,029,037</u>	<u>4,102,543</u>	<u>23,569,183</u>	<u>65,339,103</u>
End of Year	<u>\$ 41,435,922</u>	<u>\$ 25,088</u>	<u>\$ 5,606,447</u>	<u>\$ 5,026,315</u>	<u>\$ 25,191,228</u>	<u>\$ 77,285,000</u>

See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2022

Net Change in Fund Balances of Governmental Funds	\$	11,945,897
Amounts reported for governmental activities in the statement of activities are different because:		
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:		
Capital Outlay	\$ 2,726,632	
Depreciation Expense	<u>(2,400,218)</u>	326,414
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) which do not affect change in fund balance.		
Capital Contributions	3,281,954	
Loss on Disposal of Capital Assets	<u>(74,619)</u>	3,207,335
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.		
Pension Contributions	2,637,881	
Pension Income	<u>3,711,311</u>	6,349,192
Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term debt in the statement of net position.		
Leases Payable	(123,730)	
Notes Payable	<u>(722,179)</u>	(845,909)
Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net position.		
Debt Certificates	29,279	
Line of Credit	470,804	
Leases Payable	106,172	
Notes Payable	<u>260,435</u>	866,690
The effect of various miscellaneous transactions involving long-term debt which do not affect change in fund balance.		
Final lease payment not owed for equipment not purchased by County		63,430
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.		
		15,457
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.		
		14,328
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	292,422	
OPEB Expense	<u>(1,505,604)</u>	(1,213,182)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		63,474
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>1,229,012</u>
Change in Net Position of Governmental Activities	\$	<u><u>22,022,138</u></u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
PROPRIETARY FUND – INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2022**

ASSETS

Cash	\$ 10,672,732
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LIABILITIES

Accounts Payable	1,616
Flex Spending Payable	41,630
Estimated Payable for Claims and Losses	757,362
Due to Others	19,129
Total Liabilities	<u>819,737</u>

NET POSITION

Unrestricted	<u>\$ 9,852,995</u>
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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, 2022**

OPERATING REVENUES	
Charges for Services	\$ 5,645,017
Refunds and Recoveries	418,914
Total Operating Revenues	<u>6,063,931</u>
 OPERATING EXPENSES	
Medical Claims	4,076,160
Administrative Costs	145,938
Stop-Loss Reinsurance	618,653
Total Operating Expenses	<u>4,840,751</u>
 OPERATING INCOME	 1,223,180
 NONOPERATING REVENUES	
Interest Income	<u>5,832</u>
Change in Net Position	1,229,012
 NET POSITION	
Beginning of Year	<u>8,623,983</u>
End of Year	<u><u>\$ 9,852,995</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, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Assessments Made to Other Funds	\$ 4,125,055
Cash Received from Employees and Others	1,519,962
Cash Received from Refunds and Recoveries	418,914
Cash Paid for Claims	(3,734,780)
Cash Paid for Administrative Costs and Stop Loss Insurance	<u>(764,591)</u>
Net Cash Provided by Operating Activities	<u>1,564,560</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Cash and Investments	<u>5,832</u>
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NET INCREASE IN CASH

1,570,392

CASH

Beginning of Year	<u>9,102,340</u>
End of Year	<u><u>\$ 10,672,732</u></u>

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

Operating Income	\$ 1,223,180
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Changes in Assets and Liabilities:	
Accounts Payable	(246)
Flex Spending Payable	6,047
Estimated Payable for Claims and Losses	<u>335,579</u>
Net Cash Provided by Operating Activities	<u><u>\$ 1,564,560</u></u>

**TAZEWELL COUNTY, ILLINOIS
FIDUCIARY FUNDS – CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2022**

ASSETS

Cash and Cash Equivalents	\$ 4,890,846
Accounts Receivable	137,889
Due from Other Funds	<u>84,023</u>
Total Assets	<u>5,112,758</u>

LIABILITIES

Due to Others	84,350
Due to Other Funds	<u>52,684</u>
Total Liabilities	<u>137,034</u>

FIDUCIARY NET POSITION

Restricted for Individuals, Organizations, and Other Governments	<u>\$ 4,975,724</u>
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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, 2022**

ADDITIONS

Property Taxes Collected for Other Governments	\$ 244,785,008
Fees and Fines Collected for Others	9,254,644
Intergovernmental Allotments	2,779,931
Other Amounts Received as Fiscal Agent	794,930
Total Additions	257,614,513

DEDUCTIONS

Property Taxes Distributed to Other Governments	244,761,326
Fees and Fines Distributed to Others	9,283,615
Other Amounts Distributed as Fiscal Agent	3,051,016
Total Deductions	257,095,957

NET INCREASE IN FIDUCIARY NET POSITION

518,556

Fiduciary Net Position - Beginning of Year

4,457,168

FIDUCIARY NET POSITION - END OF YEAR

\$ 4,975,724

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

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, 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, 2022**

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. 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

In addition to liabilities, the statement of net position and the governmental funds balance sheet include a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. 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, 2022

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, 2022, 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, 2022, 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, 2022

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 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, 2022

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 did not classify any fund balances as committed as of November 30, 2022.
- **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, 2022**

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, 2022, the carrying amount of the County’s bank deposits (includes checking, savings, and certificates of deposit) was \$36,296,558 (excludes cash on hand and petty cash in the amount of \$10,547, which is included in the cash balance in the statement of net position). As of November 30, 2022, -\$0- of the County’s bank balance of \$37,626,391 was exposed to custodial credit risk.

As of November 30, 2022, the County’s investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 80,727,009	\$ 80,727,009	\$ 80,727,009

* 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, 2022

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, 2022**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Reconciliation

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2022 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 99,849,530	\$ -	\$ 99,849,530
Investments	12,293,738	-	12,293,738
Cash and Investments	-	4,890,846	4,890,846
Total	<u>\$ 112,143,268</u>	<u>\$ 4,890,846</u>	<u>\$ 117,034,114</u>
Cash on Hand and Petty Cash			\$ 10,547
Bank Deposits			36,296,558
Sweep Accounts			80,727,009
Total			<u>\$ 117,034,114</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 2021 are reflected as revenues in fiscal year 2022. 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 2022 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 2023.

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, 2022

NOTE 4 RECEIVABLES

Certain receivables at November 30, 2022 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	\$ 4,448,985	\$ -	\$ -	\$ -
Income Taxes	224,046	-	-	-
Video Gaming Taxes	22,640	-	-	-
Replacement Taxes	214,838	-	35,960	67,501
Use Taxes	271,128	-	-	-
Motor Fuel Taxes	-	288,398	-	-
Reimbursements and Grants	586,108	-	-	471,841
Department of Public Health and Department of Human Services	-	-	799,823	-
Miscellaneous	89,364	-	-	-
Total	<u>\$ 5,857,109</u>	<u>\$ 288,398</u>	<u>\$ 835,783</u>	<u>\$ 539,342</u>
			General Fund	Nonmajor Governmental Funds
Other:				
Tipping Fees			\$ -	\$ 59,759
Fuel Reimbursements			-	149,073
Circuit Clerk Fees			120,837	63,843
Total			<u>\$ 120,837</u>	<u>\$ 272,675</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2022 was as follows:

Primary Government

	Balance at November 30, 2021 <u>(as Restated)</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, 2022
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	2,342,158	1,301,288	1,332,781	2,310,665
Depreciated:				
Buildings and Building Improvements	30,344,926	558,951	-	30,903,877
Land Improvements	1,679,450	-	-	1,679,450
Furnishings and Equipment	16,458,134	1,185,242	411,414	17,231,962
Infrastructure	61,058,125	4,261,433	-	65,319,558
Total Capital Assets	<u>113,618,508</u>	<u>7,306,914</u>	<u>1,744,195</u>	<u>119,181,227</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	12,900,773	646,666	-	13,547,439
Land Improvements	1,275,398	31,602	-	1,307,000
Furnishings and Equipment	11,115,153	866,429	371,248	11,610,334
Infrastructure	41,100,881	855,521	-	41,956,402
Total Accumulated Depreciation	<u>66,392,205</u>	<u>2,400,218</u>	<u>371,248</u>	<u>68,421,175</u>
Governmental Capital Assets, Net	<u>\$ 47,226,303</u>	<u>\$ 4,906,696</u>	<u>\$ 1,372,947</u>	<u>\$ 50,760,052</u>

Construction in progress consists primarily of incomplete Highway Department projects.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 5 CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Depreciation expense was charged to functions/programs as follows at November 30, 2022:

Judicial	\$ 160,500
Public Safety and Corrections	613,028
Highways	1,123,083
Health and Welfare	140,959
General Governmental Services	362,648
Total Depreciation Expense	<u>\$ 2,400,218</u>

Discretely Presented Component Unit

	Balance at November 30, 2021 (as Restated)	Additions	Deductions	Balance at November 30, 2022
Depreciated:				
Equipment	\$ 8,912,419	\$ 779,183	\$ 79,918	\$ 9,611,684
Less Accumulated Depreciation for:				
Equipment	3,689,119	143,299	38,414	3,794,004
Component Unit Capital Assets, Net	<u>\$ 5,223,300</u>	<u>\$ 635,884</u>	<u>\$ 41,504</u>	<u>\$ 5,817,680</u>

NOTE 6 LONG-TERM DEBT

Primary Government

The following is a summary of changes in long-term debt, other than compensated absences payable, of the County for the year ended November 30, 2022:

	Balance November 30, 2021	Additions	Reductions	Balance November 30, 2022	Current Portion	Long-Term Portion
General Obligation Debt Certificates	\$ 67,409	\$ -	\$ 29,279	\$ 38,130	\$ 38,130	\$ -
Lines of Credit	2,962,312	-	470,804	2,491,508	159,700	2,331,808
Leases Payable	451,758	123,730	169,602	405,886	88,767	317,119
Notes Payable	-	722,179	260,435	461,744	93,878	367,866
Total	<u>\$ 3,481,479</u>	<u>\$ 845,909</u>	<u>\$ 930,120</u>	<u>\$ 3,397,268</u>	<u>\$ 380,475</u>	<u>\$ 3,016,793</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 6 LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

General obligation debt at November 30, 2022 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.

\$ 38,130

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, 2022 are as follows:

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2023	\$ 38,130	\$ 151	\$ 38,281

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 was 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 agreements to finance the use of a wheel loader, backhoe, phone equipment, and copier equipment. These agreements qualify as leases payable for accounting purposes based on the criteria of GASB Statement No. 87, *Leases*, and, therefore, have been recorded accordingly.

The County has entered into an agreement to finance a document archival project. This agreement qualifies as a note payable for accounting purposes and, therefore, has been recorded accordingly.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 6 LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

The assets acquired through leases payable, which are recorded in the financial statements as part of capital assets, are as follows:

	Leases Payable
Equipment	\$ 766,183
Less: Accumulated Depreciation/Amortization	367,153
Total	\$ 399,030

Depreciation/amortization expense for these assets totaled \$161,155.

The future minimum obligations and the net present value of these minimum payments as of November 30, 2022 were as follows:

Year Ending November 30:	Leases Payable
2023	\$ 104,216
2024	217,853
2025	13,688
2026	13,688
2027	95,296
Total	444,741
Less: Amount Representing Interest	38,855
Present Value of Minimum Payments	\$ 405,886

Discretely Presented Component Unit

The following is a summary of changes in long-term debt, other than compensated absences payable, of the discretely presented component unit for the year ended November 30, 2022:

	Balance November 30, 2021 (as Restated)	Additions	Reductions	Balance November 30, 2022	Current Portion	Long-Term Portion
Leases Payable	\$ 4,437,211	\$ 178,449	\$ 410,018	\$ 4,205,642	\$ 432,374	\$ 3,773,268
Financed Purchases Payable	785,497	-	99,015	686,482	103,119	583,363
Total	\$ 5,222,708	\$ 178,449	\$ 509,033	\$ 4,892,124	\$ 535,493	\$ 4,356,631

The discretely presented component unit has entered into agreements to finance the use of signal towers and the acquisition of phone equipment. These agreements qualify as either leases payable or financed purchases payable, respectively, for accounting purposes based on the criteria of GASB Statement No. 87, *Leases*, and, therefore, have been recorded accordingly.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 6 LONG-TERM DEBT (CONTINUED)

Discretely Presented Component Unit (Continued)

The assets acquired through leases payable and financed purchases payable, which are recorded in the financial statements as part of capital assets, are as follows:

	Leases Payable	Financed Purchases Payable
Equipment	\$ 4,615,660	\$ 1,059,518
Less: Accumulated Depreciation/Amortization	509,318	476,784
Total	\$ 4,106,342	\$ 582,734

Depreciation/amortization expense for these assets totaled \$615,270.

The future minimum obligations and the net present value of these minimum payments as of November 30, 2022 were as follows:

Year Ending November 30,	Leases Payable	Financed Purchases Payable
2022	\$ 529,145	\$ 131,574
2023	527,370	131,574
2024	524,417	131,574
2025	525,333	131,574
2026	516,719	131,574
Thereafter	2,027,296	131,572
Total	4,650,280	789,442
Less: Amount Representing Interest	444,638	102,960
Present Value of Minimum Payments	\$ 4,205,642	\$ 686,482

Compensated Absences Payable

Activity for compensated absences payable for the governmental activities for the year ended November 30, 2022 was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 549,957	\$ 1,259,872	\$ 1,275,329	\$ 534,500	\$ 2,988

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, 2022, using the 2021 assessed valuation, the statutory limit for the County was \$81,376,699, providing a debt margin of \$75,578,815.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

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, 2022 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	American Rescue Plan	\$ 11,593
	County Health	5,561
	Nonmajor Governmental	1,034,574
County Health	General	10,081
Nonmajor Governmental	General	99,945
	County Health	1,284
	Nonmajor Governmental	621
	Fiduciary	52,684
Fiduciary	County Motor Fuel Tax	84,023
	Total	<u>\$ 1,300,366</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>			<u>Total</u>
	<u>General Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	\$ -	\$ 12,552	\$ 12,552
County Health Fund	-	-	5,164	5,164
Nonmajor Governmental Funds	3,161,933	18,212	-	3,180,145
Total	<u>\$ 3,161,933</u>	<u>\$ 18,212</u>	<u>\$ 17,716</u>	<u>\$ 3,197,861</u>

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

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

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 9 OTHER REQUIRED DISCLOSURES

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

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
County Health	\$ 5,782,659	\$ 6,221,822	\$ 439,163
Social Security	418,042	446,893	28,851
County Recorder Automation	407,706	712,625	304,919
Solid Waste Planning	410,610	411,704	1,094
Rural We Care, Inc.	685,000	922,537	237,537
Children's Advocacy Center	281,128	302,172	21,044
Law Enforcement Operations	157,000	246,077	89,077
Circuit Clerk Operations	39,265	41,392	2,127
Emergency System Telephone Board	2,029,436	2,731,506	702,070

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

Fund	Amount of Deficit Balance
Rural We Care, Inc.	\$ (52,481)
Sheriff's Grant	(29,058)
Law Enforcement Operations	(57,354)

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 Annual Comprehensive 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, 2022**

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

Regular Plan	IMRF
Retirees and Beneficiaries Currently Receiving Benefits	353
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	298
Active Plan Members	343
Total	994
SLEP	
Retirees and Beneficiaries Currently Receiving Benefits	49
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	5
Active Plan Members	40
Total	94

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

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 2022 and 2021 was 9.13% and 11.10%, respectively. For the fiscal year ended November 30, 2022, the County contributed \$1,968,050 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 2022 and 2021 was 18.23% and 21.92%, respectively. For the fiscal year ended November 30, 2022, the County contributed \$669,250 to the plan.

Net Pension Liability (Asset)

The County's net pension liability (asset) was measured as of December 31, 2021. 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, 2021:

- 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, 2022**

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	39%	1.90%
International Equities	15%	3.15%
Fixed Income	25%	(0.60%)
Real Estate	10%	3.30%
Alternatives	10%	N/A
Private Equity	N/A	5.50%
Commodities	N/A	1.70%
Cash Equivalents	1%	(0.90%)
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 1.84%, and the resulting single discount rate is 7.25%.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

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, 2020	\$ 147,151,247	\$ 148,056,919	\$ (905,672)
Changes for the Year:			
Service Cost	2,384,513	-	2,384,513
Interest on Total Pension Liability	10,512,517	-	10,512,517
Differences Between Expected and Actual Experience of the Total Pension Liability	(246,414)	-	(246,414)
Contributions - Employer	-	2,891,748	(2,891,748)
Contributions - Employee	-	1,437,125	(1,437,125)
Investment Income	-	25,100,029	(25,100,029)
Benefit Payments, including Refunds of Employee Contributions	(7,381,047)	(7,381,047)	-
Administrative Expense	-	(83,852)	83,852
Other (Net Transfer)	-	(1,208,103)	1,208,103
Net Changes	<u>5,269,569</u>	<u>20,755,900</u>	<u>(15,486,331)</u>
Balances at December 31, 2021	<u>\$ 152,420,816</u>	<u>\$ 168,812,819</u>	<u>\$ (16,392,003)</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, 2021 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)	\$ 2,903,595	\$ (16,392,003)	\$ (13,721,962)

* 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, 2022

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, 2022, the County recognized pension income of \$3,758,290. At November 30, 2022, 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>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences Between Expected and Actual Experience	\$ 848,406	\$ 191,618
Changes of Assumptions	179,644	754,956
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	20,369,540
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	1,028,050	21,316,114
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	2,304,198	-
Total Deferred Amounts Related to Pensions	<u>\$ 3,332,248</u>	<u>\$ 21,316,114</u>

\$2,304,198 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, 2023.

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>	<u>Pension Expense</u>
2023	\$ (4,633,116)
2024	(7,808,653)
2025	(4,953,423)
2026	(2,892,872)
Total	<u>\$ (20,288,064)</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

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 December 1, 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 \$19,455,127 was measured as of November 30, 2022 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	3.72%
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, 2022**

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, 2021	\$ 25,453,169
Changes for the year:	
Service Cost	1,302,633
Interest	533,968
Changes in Assumptions or Other Inputs	(7,541,429)
Benefit Payments	(293,214)
Net Changes	(5,998,042)
Balance at November 30, 2022	\$ 19,455,127

Changes in assumptions and other inputs reflect a change in the discount rate from 2.11% in fiscal year 2021 to 3.72% in fiscal year 2022.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate:

	1% Decrease (2.72%)	Discount Rate (3.72%)	1% Increase (4.72%)
Total OPEB Liability	\$ 23,746,880	\$ 19,455,127	\$ 16,151,882

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	\$ 15,620,069	\$ 19,455,127	\$ 24,614,927

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

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, 2022, the County recognized OPEB expense of \$1,509,678. At November 30, 2022, 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 Expense in Future Periods</i>		
Differences Between Expected and Actual Experience	\$ -	\$ 2,480,699
Changes of Assumptions	7,718,472	13,789,970
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>\$ 7,718,472</u>	<u>\$ 16,270,669</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>
2023	\$ (326,923)
2024	(326,923)
2025	(326,923)
2026	(326,923)
2027	(326,923)
Thereafter	<u>(6,917,582)</u>
Total	<u>\$ (8,552,197)</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

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, 2022, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$757,362. 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 \$9,852,995 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 2022 and 2021 were as follows:

	Health Insurance Fund
Balance - November 30, 2020	\$ 741,401
Claims Incurred	4,710,559
Claims Paid	(5,030,177)
Balance - November 30, 2021	421,783
Claims Incurred	4,076,160
Claims Paid	(3,740,581)
Balance - November 30, 2022	\$ 757,362

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, 2022**

NOTE 14 SUBSEQUENT EVENTS

During the month of May 2023, the County entered into a contract with a local contractor in the approximate amount of \$1,170,000 for the replacement of windows in the McKenzie Building.

During the month of May 2023, the County entered into a contract with a local contractor on behalf of the Highway Department in the approximate amount of \$1,170,000 for the construction of a salt storage building.

During the month of July 2023, the County entered into a contract with a local contractor in the approximate amount of \$730,000 for the abatement and demolition of the Arcade and Tobin Buildings.

During the month of August 2023, the County purchased real estate property in Pekin, Illinois on behalf of the Health Department for the approximate amount of \$2,375,000.

NOTE 15 RESTATEMENTS OF FUND BALANCE AND NET POSITION

During the fiscal year, the County determined that it had incorrectly reported unearned revenue in a prior fiscal year. It was determined that fund balance for the County Health Fund and net position for governmental activities as of November 30, 2021 was overstated by \$65,313.

During the fiscal year, the County determined that it had incorrectly reported capital assets in a prior fiscal year. It was determined that net position for governmental activities as of November 30, 2021 was overstated by \$1,084,340.

During the fiscal year, the County determined that it had incorrectly reported capital assets, specifically accumulated depreciation, in a prior fiscal year. It was determined that net position for the discretely presented component unit as of November 30, 2021 was overstated by \$201,769.

These restatements of beginning fund balance and net position are reflected below:

	County Health Fund
Fund Balance - Beginning of Year, as Previously Reported	\$ 4,167,856
Prior Period Adjustments:	
Understatement of Unearned Revenue	(65,313)
Fund Balance - Beginning of Year, as Restated	\$ 4,102,543

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 15 RESTATEMENTS OF FUND BALANCE AND NET POSITION (CONTINUED)

	Governmental Activities
Net Position - Beginning of Year, as Previously Reported	\$ 83,600,611
Prior Period Adjustments:	
Understatement of Unearned Revenue	(65,313)
Overstatement of Capital Assets	(1,084,340)
Net Position - Beginning of Year, as Restated	\$ 82,450,958
	Emergency System Telephone Board
Net Position - Beginning of Year, as Previously Reported	\$ 4,287,276
Prior Period Adjustments:	
Overstatement of Capital Assets	(201,769)
Net Position - Beginning of Year, as Restated	\$ 4,085,507

TAZEWELL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – MAJOR FUNDS
YEAR ENDED NOVEMBER 30, 2022

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
Property Taxes	\$ 6,050,000	\$ 6,050,000	\$ 5,932,295
Sales Taxes/Retailers' Occupation Taxes	10,700,000	10,700,000	15,372,168
Intergovernmental	6,369,833	6,182,615	10,279,650
Licenses and Permits	723,850	723,850	907,177
Charges for Services	3,218,450	3,218,450	3,732,529
Fines and Forfeitures	250,000	250,000	84,807
Interest	16,600	16,600	43,372
Miscellaneous	442,300	442,300	534,298
Total Revenues	<u>27,771,033</u>	<u>27,583,815</u>	<u>36,886,296</u>
EXPENDITURES			
Judicial	10,608,656	10,951,075	9,764,725
Public Safety and Corrections	14,581,406	14,816,562	14,800,734
Community Development	422,500	426,919	350,451
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	9,998,284	9,227,814	5,906,305
Debt Service	318,910	318,910	414,226
Total Expenditures	<u>35,929,756</u>	<u>35,741,280</u>	<u>31,236,441</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,158,723)	(8,157,465)	5,649,855
OTHER FINANCING SOURCES (USES)			
Insurance Proceeds	-	-	-
Transfers In	3,536,950	3,536,950	3,161,933
Transfers Out	-	-	(12,552)
Total Other Financing Sources (Uses)	<u>3,536,950</u>	<u>3,536,950</u>	<u>3,149,381</u>
Net Change in Fund Balances	<u>\$ (4,621,773)</u>	<u>\$ (4,620,515)</u>	8,799,236
FUND BALANCES			
Beginning of Year, as Previously Reported			32,636,686
Prior Period Adjustments			-
Beginning of Year, as Restated			<u>32,636,686</u>
End of Year			<u>\$ 41,435,922</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, 2022

American Rescue Plan Fund			County Motor Fuel Tax Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
12,800,594	12,800,594	336,887	5,163,260	5,163,260	5,261,273
-	-	-	-	-	-
-	-	-	72,747	72,747	71,361
-	-	-	-	-	-
13,000	13,000	23,433	16,000	16,000	4,873
-	-	-	-	-	-
<u>12,813,594</u>	<u>12,813,594</u>	<u>360,320</u>	<u>5,252,007</u>	<u>5,252,007</u>	<u>5,337,507</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,133,755	7,133,755	5,126,318
-	-	-	-	-	-
9,050,000	9,050,000	336,886	-	-	-
-	-	-	-	-	-
<u>9,050,000</u>	<u>9,050,000</u>	<u>336,886</u>	<u>7,133,755</u>	<u>7,133,755</u>	<u>5,126,318</u>
3,763,594	3,763,594	23,434	(1,881,748)	(1,881,748)	211,189
-	-	-	-	-	366,221
-	-	-	-	-	-
-	-	-	-	-	366,221
<u>\$ 3,763,594</u>	<u>\$ 3,763,594</u>	<u>23,434</u>	<u>\$ (1,881,748)</u>	<u>\$ (1,881,748)</u>	<u>577,410</u>
		1,654			5,029,037
		-			-
		<u>1,654</u>			<u>5,029,037</u>
		<u>\$ 25,088</u>			<u>\$ 5,606,447</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, 2022

	County Health Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
Property Taxes	\$ 1,012,679	\$ 1,012,679	\$ 993,222
Sales Taxes/Retailers' Occupation Taxes	-	-	-
Intergovernmental	3,702,936	3,702,936	5,062,112
Licenses and Permits	-	-	-
Charges for Services	1,117,625	1,117,625	915,981
Fines and Forfeitures	-	-	-
Interest	20,000	20,000	4,738
Miscellaneous	18,320	18,320	156,493
Total Revenues	<u>5,871,560</u>	<u>5,871,560</u>	<u>7,132,546</u>
EXPENDITURES			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	5,782,659	5,752,659	6,186,726
General Governmental Services	-	-	-
Debt Service	-	30,000	35,096
Total Expenditures	<u>5,782,659</u>	<u>5,782,659</u>	<u>6,221,822</u>
Excess (Deficiency) of Revenues Over Expenditures	88,901	88,901	910,724
OTHER FINANCING SOURCES (USES)			
Insurance Proceeds	-	-	-
Transfers In	-	-	18,212
Transfers Out	-	-	(5,164)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>13,048</u>
Net Change in Fund Balances	<u>\$ 88,901</u>	<u>\$ 88,901</u>	923,772
FUND BALANCES			
Beginning of Year, as Previously Reported			4,167,856
Prior Period Adjustments			<u>(65,313)</u>
Beginning of Year, as Restated			<u>4,102,543</u>
End of Year			<u>\$ 5,026,315</u>

TAZEWELL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
YEAR ENDED NOVEMBER 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability - Beginning	\$ 25,453,169	\$ 30,896,696	\$ 25,177,764	\$ 16,898,140	\$ 18,059,702	\$ 16,982,721
Service Cost	1,302,633	1,552,598	1,227,191	490,519	688,948	665,072
Interest on Total OPEB Liability	533,968	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	(7,541,429)	(6,276,570)	4,094,482	8,379,840	(2,240,756)	-
Benefit Payments and Refunds	<u>(293,214)</u>	<u>(326,569)</u>	<u>(296,064)</u>	<u>(258,901)</u>	<u>(253,546)</u>	<u>(201,386)</u>
Net Change in Total OPEB Liability	<u>(5,998,042)</u>	<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>\$ 19,455,127</u>	 <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	 25,284,546	 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	 76.94%	 105.57%	 139.99%	 119.64%	 73.12%	 116.61%

In fiscal year 2022, the discount rate increased from 2.11% to 3.72%.

In fiscal year 2021, the discount rate decreased from 2.13% to 2.11%.

In fiscal year 2020, the discount rate decreased from 2.77% to 2.13%.

In fiscal year 2019, the discount rate decreased from 4.22% to 2.77%.

In fiscal year 2018, the discount rate increased from 3.59% to 4.22%.

There were no additional changes in assumptions or benefit terms in the actuarial valuation from fiscal years 2018 through 2022.

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, 2022

NOTE 1 BUDGETARY BASIS

The budgetary comparison schedules for the General Fund, American Rescue Plan 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 Health Fund was the only individual major fund with excesses of expenditures over budget.

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2022**

ASSETS	Special Revenue				
	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund
Cash	\$ 3,723	\$ 1,788,272	\$ 2,923,624	\$ 3,680,102	\$ 2,562,759
Investments	-	-	132,044	-	-
Receivables:					
Property Taxes	-	1,374,518	1,954,720	850,594	709,574
State of Illinois:					
Replacement Taxes	-	29,239	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Prepaid Expenses	-	-	242,240	-	-
Due from Other Funds	-	-	-	52,684	12,553
Total Assets	<u>\$ 3,723</u>	<u>\$ 3,192,029</u>	<u>\$ 5,252,628</u>	<u>\$ 4,583,380</u>	<u>\$ 3,284,886</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Accounts Payable	\$ -	\$ 295,366	\$ 3,089	\$ 535,255	\$ 90,860
Accrued Payroll and Related Costs	-	-	6,162	-	-
Due to Other Funds	-	3,569	644,992	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>298,935</u>	<u>654,243</u>	<u>535,255</u>	<u>90,860</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	-	1,374,518	1,954,720	850,594	709,574
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>1,374,518</u>	<u>1,954,720</u>	<u>850,594</u>	<u>709,574</u>
FUND BALANCES (DEFICITS)					
Nonspendable:					
Prepaid Expenses	-	-	242,240	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	-	1,059,218
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	1,965,516	-	-
Retirement	-	1,518,576	-	-	-
Assigned to:					
Judicial	-	-	-	-	-
Public Safety and Corrections	3,723	-	-	-	-
Highways	-	-	-	3,197,531	1,425,234
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	435,909	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>3,723</u>	<u>1,518,576</u>	<u>2,643,665</u>	<u>3,197,531</u>	<u>2,484,452</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 3,723</u>	<u>\$ 3,192,029</u>	<u>\$ 5,252,628</u>	<u>\$ 4,583,380</u>	<u>\$ 3,284,886</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2022**

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
\$ -	\$ 1,850,882	\$ 640,523	\$ 3,609,516	\$ 205,666	\$ 298,430	\$ 83,042	\$ 863,669
-	-	-	-	-	-	-	-
-	1,082,024	-	1,901,261	498,819	257,400	-	-
-	-	-	38,262	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	149,073	-	-	2,884	12,928
-	-	3,987	-	-	-	50	-
47,889	6,257	12,863	9,000	-	-	-	622
<u>\$ 47,889</u>	<u>\$ 2,939,163</u>	<u>\$ 657,373</u>	<u>\$ 5,707,112</u>	<u>\$ 704,485</u>	<u>\$ 555,830</u>	<u>\$ 85,976</u>	<u>\$ 877,219</u>
\$ -	\$ -	\$ 8,208	\$ 64,114	\$ 180,000	\$ 3,463	\$ 3,060	\$ -
-	84,448	22,520	38,423	-	2,486	-	1,830
-	-	-	-	-	8,645	1,037	10,656
-	-	-	-	-	-	-	-
-	84,448	30,728	102,537	180,000	14,594	4,097	12,486
-	1,082,024	-	1,901,261	498,819	257,400	-	-
-	-	-	-	-	-	-	-
-	1,082,024	-	1,901,261	498,819	257,400	-	-
-	-	3,987	-	-	-	50	-
-	-	-	-	-	-	9,789	620,839
47,745	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	208,234	-	-	-	-
-	-	61,064	-	25,666	131,738	-	-
-	-	-	-	-	-	-	-
-	1,772,691	-	-	-	-	-	-
-	-	-	-	-	-	72,040	243,894
144	-	-	-	-	-	-	-
-	-	-	3,495,080	-	-	-	-
-	-	561,594	-	-	152,098	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
47,889	1,772,691	626,645	3,703,314	25,666	283,836	81,879	864,733
<u>\$ 47,889</u>	<u>\$ 2,939,163</u>	<u>\$ 657,373</u>	<u>\$ 5,707,112</u>	<u>\$ 704,485</u>	<u>\$ 555,830</u>	<u>\$ 85,976</u>	<u>\$ 877,219</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2022**

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	\$ -	\$ 431,405	\$ 148,920	\$ 61,281	\$ 1,715,882
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Replacement Taxes	-	-	-	-	-
Grants	9,210	-	-	-	-
Other	-	11,617	5,637	-	59,759
Prepaid Expenses	-	22,869	-	-	-
Due from Other Funds	-	-	-	-	1,284
Total Assets	\$ 9,210	\$ 465,891	\$ 154,557	\$ 61,281	\$ 1,776,925
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Accounts Payable	\$ 2,425	\$ 9,917	\$ 35	\$ 6,345	\$ 28,727
Accrued Payroll and Related Costs	-	12,377	-	-	2,873
Due to Other Funds	-	-	-	-	40,459
Unearned Revenue	-	-	235	-	-
Total Liabilities	2,425	22,294	270	6,345	72,059
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable:					
Prepaid Expenses	-	22,869	-	-	-
Restricted for:					
Judicial	-	-	73,097	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	6,785	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	448,757
General Governmental Services	-	417,407	-	6,580	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	81,190	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	1,256,109
General Governmental Services	-	3,321	-	48,356	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	6,785	443,597	154,287	54,936	1,704,866
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 9,210	\$ 465,891	\$ 154,557	\$ 61,281	\$ 1,776,925

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2022**

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
\$ 26,808	\$ 714,218	\$ 132,365	\$ 42,530	\$ 11,354	\$ 610,259	\$ 117,646	\$ 112,366
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
388,651	-	-	64,432	9,548	-	-	-
-	15,289	-	-	-	10,877	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 415,459</u>	<u>\$ 729,507</u>	<u>\$ 132,365</u>	<u>\$ 106,962</u>	<u>\$ 20,902</u>	<u>\$ 621,136</u>	<u>\$ 117,646</u>	<u>\$ 112,366</u>
\$ 388,651	\$ 182	\$ 266	\$ 5,503	\$ -	\$ 60	\$ -	\$ -
-	2,307	-	5,221	6,875	5,549	-	-
-	-	-	-	43,085	-	175,000	-
-	-	-	-	-	-	-	-
388,651	2,489	266	10,724	49,960	5,609	175,000	-
-	-	-	-	-	-	-	-
79,289	-	-	-	-	-	-	-
79,289	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	535,016	-	-	-	-	-	-
-	-	123,891	-	-	-	-	112,261
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	432,545	-	-
-	-	-	-	-	-	-	-
-	192,002	-	-	-	-	-	-
-	-	8,208	-	-	-	-	105
-	-	-	-	-	-	-	-
-	-	-	96,238	-	-	-	-
-	-	-	-	-	182,982	-	-
(52,481)	-	-	-	(29,058)	-	(57,354)	-
<u>(52,481)</u>	<u>727,018</u>	<u>132,099</u>	<u>96,238</u>	<u>(29,058)</u>	<u>615,527</u>	<u>(57,354)</u>	<u>112,366</u>
<u>\$ 415,459</u>	<u>\$ 729,507</u>	<u>\$ 132,365</u>	<u>\$ 106,962</u>	<u>\$ 20,902</u>	<u>\$ 621,136</u>	<u>\$ 117,646</u>	<u>\$ 112,366</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2022**

	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	\$ 18,686	\$ 685,695	\$ 331,234	\$ 227,046	\$ 90,956
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Replacement Taxes	-	-	-	-	-
Grants	-	-	-	-	-
Other	138	776	2,247	1,450	-
Prepaid Expenses	-	-	-	-	-
Due from Other Funds	-	-	11,338	-	-
Total Assets	<u>\$ 18,824</u>	<u>\$ 686,471</u>	<u>\$ 344,819</u>	<u>\$ 228,496</u>	<u>\$ 90,956</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Accounts Payable	\$ 200	\$ -	\$ 3,013	\$ -	\$ -
Accrued Payroll and Related Costs	919	-	-	-	-
Due to Other Funds	624	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>1,743</u>	<u>-</u>	<u>3,013</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable:					
Prepaid Expenses	-	-	-	-	-
Restricted for:					
Judicial	-	-	329,890	-	85,751
Public Safety and Corrections	-	473,775	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	10,581	-	-	138,382	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	11,916	-	5,205
Public Safety and Corrections	-	212,696	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	6,500	-	-	90,114	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>17,081</u>	<u>686,471</u>	<u>341,806</u>	<u>228,496</u>	<u>90,956</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 18,824</u>	<u>\$ 686,471</u>	<u>\$ 344,819</u>	<u>\$ 228,496</u>	<u>\$ 90,956</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2022**

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
\$ 232,862	\$ 22,449	\$ 1,263,408	\$ 511,003	\$ 165,729	\$ 120,969	\$ 9,744	\$ 26,315,023
-	-	-	445,229	-	-	-	577,273
-	-	415,000	-	-	-	-	9,043,910
-	-	-	-	-	-	-	67,501
-	-	-	-	-	-	-	471,841
-	-	-	-	-	-	-	272,675
-	-	-	-	-	-	-	269,146
-	-	-	-	-	44	-	154,534
<u>\$ 232,862</u>	<u>\$ 22,449</u>	<u>\$ 1,678,408</u>	<u>\$ 956,232</u>	<u>\$ 165,729</u>	<u>\$ 121,013</u>	<u>\$ 9,744</u>	<u>\$ 37,171,903</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,317	\$ -	\$ 1,630,056
-	-	-	-	-	-	-	191,990
-	-	-	107,084	-	44	-	1,035,195
-	-	-	-	-	-	-	235
-	-	-	107,084	-	1,361	-	2,857,476
-	-	415,000	-	-	-	-	9,043,910
-	-	-	-	-	-	-	79,289
-	-	415,000	-	-	-	-	9,123,199
-	-	-	-	-	-	-	269,146
230,545	-	-	-	-	-	9,733	1,894,660
-	22,192	-	-	165,729	119,047	-	1,064,640
-	-	-	-	-	-	-	6,785
-	-	1,186,399	-	-	-	-	2,453,851
-	-	-	-	-	-	-	667,225
-	-	-	118,451	-	-	-	3,089,462
-	-	-	-	-	-	-	3,291,267
2,317	-	-	-	-	-	11	608,575
-	257	-	-	-	605	-	225,738
-	-	77,009	-	-	-	-	8,194,854
-	-	-	-	-	-	-	2,066,039
-	-	-	730,697	-	-	-	1,497,879
-	-	-	-	-	-	-	(138,893)
<u>232,862</u>	<u>22,449</u>	<u>1,263,408</u>	<u>849,148</u>	<u>165,729</u>	<u>119,652</u>	<u>9,744</u>	<u>25,191,228</u>
<u>\$ 232,862</u>	<u>\$ 22,449</u>	<u>\$ 1,678,408</u>	<u>\$ 956,232</u>	<u>\$ 165,729</u>	<u>\$ 121,013</u>	<u>\$ 9,744</u>	<u>\$ 37,171,903</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS)
YEAR ENDED NOVEMBER 30, 2022**

	Special Revenue				
	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund
REVENUES					
Property Taxes	\$ -	\$ 758,021	\$ 2,185,910	\$ 831,136	\$ 693,347
Public Safety Sales Taxes	-	1,109,066	-	-	-
Intergovernmental	-	541,836	-	304,188	58,736
Charges for Services	-	-	-	225,771	-
Fines and Forfeitures	-	-	-	-	-
Interest	2	-	566	3,434	1,515
Miscellaneous	-	-	862	-	-
Total Revenues	<u>2</u>	<u>2,408,923</u>	<u>2,187,338</u>	<u>1,364,529</u>	<u>753,598</u>
EXPENDITURES					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	1,179,371	409,634
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	1,524,500	-	-
Retirement	-	483,508	-	-	-
Capital Outlay	-	-	19,990	225,916	264,306
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>483,508</u>	<u>1,544,490</u>	<u>1,405,287</u>	<u>673,940</u>
Excess (Deficiency) of Revenues Over Expenditures	2	1,925,415	642,848	(40,758)	79,658
OTHER FINANCING SOURCES (USES)					
Lease Proceeds	-	-	-	-	-
Proceeds from Issuance of Notes Payable	-	-	-	-	-
Insurance Proceeds	-	-	9,090	-	-
Transfers In	-	-	-	-	12,552
Transfers Out	-	(1,808,130)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,808,130)</u>	<u>9,090</u>	<u>-</u>	<u>12,552</u>
Net Change in Fund Balances (Deficits)	2	117,285	651,938	(40,758)	92,210
FUND BALANCES (DEFICITS)					
Beginning 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>
End of Year	<u>\$ 3,723</u>	<u>\$ 1,518,576</u>	<u>\$ 2,643,665</u>	<u>\$ 3,197,531</u>	<u>\$ 2,484,452</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022**

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
\$ -	\$ 1,088,999	\$ -	\$ 1,839,910	\$ 489,795	\$ 177,092	\$ -	\$ -
-	632,573	-	-	-	-	-	-
-	-	-	709,050	-	-	-	-
-	-	491,333	351,668	-	-	40,716	233,730
-	-	11,036	-	-	-	-	-
-	-	393	1,929	-	-	-	479
-	-	2,267	4,618	-	100	-	-
-	1,721,572	505,029	2,907,175	489,795	177,192	40,716	234,209
-	-	-	-	-	-	33,872	158,126
-	-	-	-	-	-	-	-
-	-	-	1,990,795	-	-	-	-
-	-	544,341	-	499,049	178,168	-	-
-	-	-	-	-	-	-	-
-	446,893	-	-	-	-	-	-
-	-	-	444,755	-	-	-	-
-	-	-	20,221	-	-	-	-
-	-	-	8,685	-	-	-	-
-	446,893	544,341	2,464,456	499,049	178,168	33,872	158,126
-	1,274,679	(39,312)	442,719	(9,254)	(976)	6,844	76,083
-	-	-	123,730	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(136,620)	(1,210,752)	-	-	-	-	-	-
(136,620)	(1,210,752)	-	123,730	-	-	-	-
(136,620)	63,927	(39,312)	566,449	(9,254)	(976)	6,844	76,083
184,509	1,708,764	665,957	3,136,865	34,920	284,812	75,035	788,650
<u>\$ 47,889</u>	<u>\$ 1,772,691</u>	<u>\$ 626,645</u>	<u>\$ 3,703,314</u>	<u>\$ 25,666</u>	<u>\$ 283,836</u>	<u>\$ 81,879</u>	<u>\$ 864,733</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022**

	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	74,997	-	8,909	-	-
Charges for Services	-	588,184	26,428	12,925	389,127
Fines and Forfeitures	-	-	-	-	-
Interest	-	226	81	33	159
Miscellaneous	-	-	-	-	-
Total Revenues	<u>74,997</u>	<u>588,410</u>	<u>35,418</u>	<u>12,958</u>	<u>389,286</u>
EXPENDITURES					
Current:					
Judicial	-	-	16,086	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	411,704
General Governmental Services	-	1,147,297	-	6,345	-
Retirement	-	-	-	-	-
Capital Outlay	64,747	18,845	-	-	-
Debt Service:					
Principal	-	260,435	-	-	-
Interest	-	8,227	-	-	-
Total Expenditures	<u>64,747</u>	<u>1,434,804</u>	<u>16,086</u>	<u>6,345</u>	<u>411,704</u>
Excess (Deficiency) of Revenues Over Expenditures	10,250	(846,394)	19,332	6,613	(22,418)
OTHER FINANCING SOURCES (USES)					
Lease Proceeds	-	-	-	-	-
Proceeds from Issuance of Notes Payable	-	722,179	-	-	-
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	5,164
Transfers Out	-	-	-	-	(18,372)
Total Other Financing Sources (Uses)	<u>-</u>	<u>722,179</u>	<u>-</u>	<u>-</u>	<u>(13,208)</u>
Net Change in Fund Balances (Deficits)	10,250	(124,215)	19,332	6,613	(35,626)
FUND BALANCES (DEFICITS)					
Beginning of Year	<u>(3,465)</u>	<u>567,812</u>	<u>134,955</u>	<u>48,323</u>	<u>1,740,492</u>
End of Year	<u>\$ 6,785</u>	<u>\$ 443,597</u>	<u>\$ 154,287</u>	<u>\$ 54,936</u>	<u>\$ 1,704,866</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022**

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
843,248	-	-	258,640	63,144	-	-	-
-	233,868	64,445	-	-	303,683	102,937	-
-	-	-	-	-	-	-	13,142
27	498	72	26	-	334	63	76
-	-	-	53,782	-	-	-	-
843,275	234,366	64,517	312,448	63,144	304,017	103,000	13,218
-	190,978	-	-	-	-	-	-
-	-	48,473	-	67,272	-	11,045	3,500
-	-	-	-	-	-	-	-
922,537	-	-	302,172	-	-	-	-
-	-	-	-	-	181,495	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	235,032	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
922,537	190,978	48,473	302,172	67,272	181,495	246,077	3,500
(79,262)	43,388	16,044	10,276	(4,128)	122,522	(143,077)	9,718
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
26,745	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
26,745	-	-	-	-	-	-	-
(52,517)	43,388	16,044	10,276	(4,128)	122,522	(143,077)	9,718
36	683,630	116,055	85,962	(24,930)	493,005	85,723	102,648
<u>\$ (52,481)</u>	<u>\$ 727,018</u>	<u>\$ 132,099</u>	<u>\$ 96,238</u>	<u>\$ (29,058)</u>	<u>\$ 615,527</u>	<u>\$ (57,354)</u>	<u>\$ 112,366</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022**

	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	20,597	-	97,085	39,431	5,887
Fines and Forfeitures	-	86,042	-	-	-
Interest	10	380	183	124	52
Miscellaneous	-	8,096	-	-	-
Total Revenues	<u>20,607</u>	<u>94,518</u>	<u>97,268</u>	<u>39,555</u>	<u>5,939</u>
EXPENDITURES					
Current:					
Judicial	-	-	41,392	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	22,263	-	-	627	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>22,263</u>	<u>-</u>	<u>41,392</u>	<u>627</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,656)	94,518	55,876	38,928	5,939
OTHER FINANCING SOURCES (USES)					
Lease Proceeds	-	-	-	-	-
Proceeds from Issuance of Notes Payable	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances (Deficits)	(1,656)	94,518	55,876	38,928	5,939
FUND BALANCES (DEFICITS)					
Beginning of Year	<u>18,737</u>	<u>591,953</u>	<u>285,930</u>	<u>189,568</u>	<u>85,017</u>
End of Year	<u>\$ 17,081</u>	<u>\$ 686,471</u>	<u>\$ 341,806</u>	<u>\$ 228,496</u>	<u>\$ 90,956</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS) (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022**

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
\$ -	\$ -	\$ 413,057	\$ -	\$ -	\$ -	\$ -	\$ 8,477,267
-	-	-	-	-	-	-	1,741,639
-	-	-	-	-	-	-	2,862,748
68,303	4,124	-	-	88,349	23,224	3,610	3,415,425
-	-	-	24,359	-	-	-	134,579
124	13	612	2,008	-	74	5	13,498
-	-	-	-	-	-	-	69,725
<u>68,427</u>	<u>4,137</u>	<u>413,669</u>	<u>26,367</u>	<u>88,349</u>	<u>23,298</u>	<u>3,615</u>	<u>16,714,881</u>
13,877	-	-	-	-	-	-	454,331
-	140	-	-	94,234	26,355	-	251,019
-	-	6,242	-	-	-	-	3,586,042
-	-	-	-	-	-	-	2,857,971
-	-	-	7,691	-	-	-	2,890,218
-	-	-	-	-	-	-	930,401
-	-	-	-	-	-	-	1,273,591
-	-	159,700	-	-	-	-	440,356
-	-	111,310	-	-	-	-	128,222
<u>13,877</u>	<u>140</u>	<u>277,252</u>	<u>7,691</u>	<u>94,234</u>	<u>26,355</u>	<u>-</u>	<u>12,812,151</u>
54,550	3,997	136,417	18,676	(5,885)	(3,057)	3,615	3,902,730
-	-	-	-	-	-	-	123,730
-	-	-	-	-	-	-	722,179
-	-	-	-	-	-	-	35,835
-	-	-	-	-	-	-	17,716
-	-	-	(6,271)	-	-	-	(3,180,145)
-	-	-	(6,271)	-	-	-	(2,280,685)
54,550	3,997	136,417	12,405	(5,885)	(3,057)	3,615	1,622,045
<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>\$ 232,862</u>	<u>\$ 22,449</u>	<u>\$ 1,263,408</u>	<u>\$ 849,148</u>	<u>\$ 165,729</u>	<u>\$ 119,652</u>	<u>\$ 9,744</u>	<u>\$ 25,191,228</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET – BY ACCOUNT
NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2021**

ASSETS	General Account	Working Cash Account	Total	
			2022	2021
Cash and Cash Equivalents	\$ 32,651,044	\$ 212,552	\$ 32,863,596	\$ 24,669,232
Investments	3,408,029	237,464	3,645,493	3,625,935
Receivables:				
Property Taxes	5,982,750	-	5,982,750	5,989,500
State of Illinois:				
Sales Taxes	4,448,985	-	4,448,985	4,055,154
Income Taxes	224,046	-	224,046	187,078
Video Gaming Taxes	22,640	-	22,640	20,684
Replacement Taxes	214,838	-	214,838	100,374
Use Taxes	271,128	-	271,128	245,297
Reimbursements and Grants	586,108	-	586,108	438,112
Miscellaneous	89,364	-	89,364	97,516
Other	120,837	-	120,837	120,837
Total Receivables	<u>11,960,696</u>	<u>-</u>	<u>11,960,696</u>	<u>11,254,552</u>
Prepaid Expenses	83,230	-	83,230	-
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	1,051,728	-	1,051,728	1,034,572
Due from (to) Other General Fund Accounts	12,507	(12,507)	-	-
Total Assets	<u>\$ 49,211,881</u>	<u>\$ 437,509</u>	<u>\$ 49,649,390</u>	<u>\$ 40,628,938</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 469,476	\$ -	\$ 469,476	\$ 668,839
Accrued Payroll and Related Costs	1,145,388	-	1,145,388	579,409
Due to Other Funds	110,026	-	110,026	227,434
Due to Others - Deferred Prosecution	24,474	-	24,474	29,400
Trust Funds Due to Others	446,187	-	446,187	446,688
Total Liabilities	<u>2,195,551</u>	<u>-</u>	<u>2,195,551</u>	<u>1,951,770</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent Year's Property Taxes	5,982,750	-	5,982,750	5,989,500
Unavailable Revenue	35,167	-	35,167	50,982
Total Deferred Inflows of Resources	<u>6,017,917</u>	<u>-</u>	<u>6,017,917</u>	<u>6,040,482</u>
FUND BALANCE				
Nonspendable:				
Prepaid Expenses	83,230	-	83,230	-
Assigned to:				
Judicial	518,182	-	518,182	453,769
Public Safety and Corrections	121,131	-	121,131	118,379
Working Cash	-	437,509	437,509	450,758
Unassigned	40,275,870	-	40,275,870	31,613,780
Total Fund Balance	<u>40,998,413</u>	<u>437,509</u>	<u>41,435,922</u>	<u>32,636,686</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 49,211,881</u>	<u>\$ 437,509</u>	<u>\$ 49,649,390</u>	<u>\$ 40,628,938</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BY ACCOUNT
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	General Account	Working Cash Account	Total	
			2022	2021
REVENUES				
Property Taxes	\$ 5,932,295	\$ -	\$ 5,932,295	\$ 5,713,351
Sales Taxes/Retailers' Occupation Taxes	15,372,168	-	15,372,168	13,769,449
Intergovernmental	10,279,650	-	10,279,650	7,681,127
Licenses and Permits	907,177	-	907,177	898,648
Charges for Services	3,732,529	-	3,732,529	3,456,817
Fines and Forfeitures	84,807	-	84,807	123,814
Interest	41,980	1,392	43,372	41,394
Miscellaneous	534,298	-	534,298	632,857
Total Revenues	<u>36,884,904</u>	<u>1,392</u>	<u>36,886,296</u>	<u>32,317,457</u>
EXPENDITURES				
Current:				
Judicial	9,646,058	-	9,646,058	8,955,151
Public Safety and Corrections	14,236,916	-	14,236,916	14,008,801
Community Development	350,451	-	350,451	359,885
General Governmental Services	5,435,131	-	5,435,131	5,238,008
Capital Outlay	1,153,659	-	1,153,659	881,849
Debt Service:				
Principal	397,055	-	397,055	384,545
Interest	17,171	-	17,171	29,702
Total Expenditures	<u>31,236,441</u>	<u>-</u>	<u>31,236,441</u>	<u>29,857,941</u>
Excess of Revenues Over Expenditures	5,648,463	1,392	5,649,855	2,459,516
OTHER FINANCING SOURCES (USES)				
Transfers In	3,161,933	-	3,161,933	6,590,907
Transfers Out	(12,552)	-	(12,552)	-
Transfers from (to) Other General Fund Accounts	14,641	(14,641)	-	-
Total Other Financing Sources (Uses)	<u>3,164,022</u>	<u>(14,641)</u>	<u>3,149,381</u>	<u>6,590,907</u>
Net Change in Fund Balance	8,812,485	(13,249)	8,799,236	9,050,423
FUND BALANCE				
Beginning of Year	<u>32,185,928</u>	<u>450,758</u>	<u>32,636,686</u>	<u>23,586,263</u>
End of Year	<u>\$ 40,998,413</u>	<u>\$ 437,509</u>	<u>\$ 41,435,922</u>	<u>\$ 32,636,686</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 6,050,000	\$ 6,050,000	\$ 5,932,295	\$ 5,713,351
Other Taxes:				
Sales Taxes	5,000,000	5,000,000	6,458,534	6,017,160
Retailers' Occupation Taxes	700,000	700,000	1,043,743	991,204
Public Safety Sales Taxes	5,000,000	5,000,000	7,869,891	6,761,085
Total Other Taxes	<u>10,700,000</u>	<u>10,700,000</u>	<u>15,372,168</u>	<u>13,769,449</u>
Intergovernmental:				
Income Taxes	2,700,000	2,700,000	3,983,409	3,370,816
Replacement Taxes	750,000	750,000	2,681,676	1,324,528
Use Taxes	936,000	936,000	1,029,889	1,060,078
Video Gaming Taxes	175,000	175,000	258,272	202,772
Salary Reimbursements:				
State's Attorney	164,329	164,329	171,019	166,194
Grants in Aid	991,918	991,918	1,067,864	976,226
Probation Officers	286,873	286,873	292,429	267,565
Supervisor of Assessments	37,000	37,000	31,805	42,980
Public Defender	107,365	107,365	111,379	108,484
Total Salary Reimbursements	<u>1,587,485</u>	<u>1,587,485</u>	<u>1,674,496</u>	<u>1,561,449</u>
Expenditure Reimbursements:				
Administrative Adjudication	4,000	4,000	12,754	6,151
Illinois Emergency Services and Disaster Agency	-	-	635	20,092
Election Polling Place, Judges, and Miscellaneous Reimbursements	35,000	35,000	29,925	36,900
Hazardous Materials Emergency Preparedness	-	-	36,602	14,976
Total Expenditure Reimbursements	<u>39,000</u>	<u>39,000</u>	<u>79,916</u>	<u>78,119</u>
Grant Revenue:				
Downstate Small Business	-	-	-	114,070
FEMA Public Assistance	-	-	-	(176,800)
HAVA Grant	-	-	329,109	72,790
Other	182,348	(4,870)	242,883	73,305
Total Grant Revenue	<u>182,348</u>	<u>(4,870)</u>	<u>571,992</u>	<u>83,365</u>
Total Intergovernmental	6,369,833	6,182,615	10,279,650	7,681,127

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Licenses and Permits:				
Liquor Licenses	\$ 20,000	\$ 20,000	\$ 17,675	\$ 20,350
Building and Zoning Permits	173,850	173,850	225,223	177,963
Marriage Licenses	30,000	30,000	37,194	37,709
Host Fees	500,000	500,000	627,085	662,626
Total Licenses and Permits	<u>723,850</u>	<u>723,850</u>	<u>907,177</u>	<u>898,648</u>
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	233,000	233,000	391,165	383,721
Recording Fees	207,500	207,500	183,190	241,639
Certified Copies and Federal Liens	100	100	-	(747)
Total County Recorder	<u>440,600</u>	<u>440,600</u>	<u>574,355</u>	<u>624,613</u>
Circuit Clerk:				
Case Costs and Fees	940,000	940,000	1,160,825	1,081,770
Court Systems	90,000	90,000	133,065	141,177
Other	242,900	242,900	217,206	58,810
Total Circuit Clerk	<u>1,272,900</u>	<u>1,272,900</u>	<u>1,511,096</u>	<u>1,281,757</u>
County Clerk:				
Certificates, Recording, and Copy Fees	190,350	190,350	200,835	234,209
County Sheriff:				
Case Fees	95,000	95,000	135,496	146,623
Protection Fund	250,000	250,000	244,350	270,003
Imprisonment Fee	15,000	15,000	7,351	7,904
Bond Fees	50,000	50,000	58,296	38,114
Jail Rental	250,000	250,000	495,856	256,330
Other	146,600	146,600	51,206	53,331
Total County Sheriff	<u>806,600</u>	<u>806,600</u>	<u>992,555</u>	<u>772,305</u>
County Treasurer:				
Interest, Penalties, and Costs	460,000	460,000	418,987	463,922
Deferred Prosecution	35,000	35,000	27,958	55,557
Court Services	3,000	3,000	2,960	1,739
Legal Services	10,000	10,000	1,435	22,715
Other	-	-	2,348	-
Total Charges for Services	<u>3,218,450</u>	<u>3,218,450</u>	<u>3,732,529</u>	<u>3,456,817</u>
Fines and Forfeitures	250,000	250,000	84,807	123,814
Interest	16,600	16,600	41,980	38,110

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Miscellaneous:				
County Farm	\$ 45,000	\$ 45,000	\$ 76,085	\$ 64,171
Franchise Fees	160,000	160,000	169,680	169,172
Rent	102,000	102,000	91,260	102,336
Copy Fees	23,900	23,900	7,454	56,457
Other	111,400	111,400	189,819	240,721
Total Miscellaneous	<u>442,300</u>	<u>442,300</u>	<u>534,298</u>	<u>632,857</u>
Total Revenues	27,771,033	27,583,815	36,884,904	32,314,173
EXPENDITURES				
General Governmental Services - County Board:				
Salaries	290,298	265,832	261,047	289,080
IMRF	20,314	20,314	16,557	26,721
Social Security	22,483	22,483	19,724	23,316
Medical Insurance	33,133	33,133	26,346	32,706
Supplies	15,600	15,600	8,065	11,328
Contractual Services	4,500	31,576	28,085	(3,336)
Education, Training, and Travel	19,840	19,840	9,840	10,906
Total County Board	<u>406,168</u>	<u>408,778</u>	<u>369,664</u>	<u>390,721</u>
Judicial - Circuit Clerk:				
Salaries	921,996	958,962	979,003	693,374
IMRF	84,178	87,553	88,029	82,357
Social Security	70,533	73,361	70,675	48,983
Medical Insurance	223,105	223,139	182,303	202,986
Supplies	1,498	1,498	500	931
Contractual Services	11,800	11,800	11,800	236,491
Total Circuit Clerk	<u>1,313,110</u>	<u>1,356,313</u>	<u>1,332,310</u>	<u>1,265,122</u>
Judicial - Public Defender:				
Salaries	1,121,280	1,137,780	1,138,912	974,858
IMRF	101,974	108,324	105,012	118,734
Social Security	85,444	85,444	77,962	68,092
Medical Insurance	253,745	265,545	264,482	241,895
Supplies	4,220	4,220	2,415	1,523
Contractual Services	31,300	200	-	-
Utilities	-	31,100	25,590	25,590
Education, Training, and Travel	3,700	3,700	50	1,439
Total Public Defender	<u>1,601,663</u>	<u>1,636,313</u>	<u>1,614,423</u>	<u>1,432,131</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney:				
Salaries	\$ 2,085,832	\$ 2,085,832	\$ 1,814,582	\$ 1,685,482
IMRF	179,726	179,726	159,522	194,407
Social Security	158,849	158,849	127,262	117,523
Medical Insurance	304,029	304,029	276,592	276,843
Supplies	28,400	28,400	19,373	16,938
Contractual Services	267,300	267,300	124,439	132,946
Utilities	1,000	1,000	205	354
Education, Training, and Travel	34,465	34,465	8,188	21
Equipment	3,000	3,000	1,024	1,679
Total State's Attorney	3,062,601	3,062,601	2,531,187	2,426,193
Judicial - Jury Commission:				
Salaries	62,850	62,850	42,338	61,684
IMRF	356	356	-	-
Social Security	1,366	1,366	399	720
Supplies	1,648	1,648	705	792
Contractual Services	51,650	51,650	41,868	44,874
Utilities	1,000	1,000	-	-
Education, Training, and Travel	35,000	35,000	31,258	17,480
Total Jury Commission	153,870	153,870	116,568	125,550
General Governmental Services - County Audit:				
Contractual Services	93,500	134,820	134,720	93,160
General Governmental Services - Auditor:				
Salaries	60,168	60,168	59,599	56,462
IMRF	-	-	-	637
Social Security	5,138	5,138	4,518	4,178
Medical Insurance	400	400	910	811
Supplies	1,100	1,100	1,200	833
Other	7,600	7,600	1,145	-
Total Auditor	74,406	74,406	67,372	62,921
General Governmental Services - County Clerk:				
Salaries	820,800	820,800	775,877	617,047
IMRF	49,571	49,571	51,981	75,430
Social Security	41,995	41,995	42,304	41,760
Medical Insurance	156,630	156,630	154,024	140,127
Supplies	333,600	454,973	491,788	328,202
Contractual Services	126,765	126,765	117,775	70,011
Utilities	3,400	3,400	2,956	1,694
Education, Training, and Travel	8,450	8,450	11,589	7,030
Equipment	5,000	78,244	108,710	-
Total County Clerk	1,546,211	1,740,828	1,757,004	1,281,301

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - County Treasurer and Tax Extension and Collection:				
Salaries	\$ 333,126	\$ 333,126	\$ 343,129	\$ 311,600
IMRF	28,981	28,981	30,813	39,908
Social Security	26,632	26,632	23,312	24,368
Medical Insurance	64,396	64,396	70,864	57,298
Supplies	1,750	1,750	1,078	2,105
Contractual Services	5,000	5,000	2,526	2,547
Utilities	8,000	8,000	6,847	12,312
Education, Training, and Travel	3,300	3,300	77	391
Equipment	2,223	2,223	-	-
Total County Treasurer and Tax Extension and Collection	473,408	473,408	478,646	450,529
General Governmental Services - Supervisor of Assessments and Assessment Maps:				
Salaries	276,129	276,129	219,111	212,871
IMRF	21,124	21,124	18,243	22,630
Social Security	23,207	23,207	15,666	15,875
Medical Insurance	77,256	77,256	61,192	75,495
Supplies	1,350	1,350	769	661
Contractual Services	20,000	20,000	19,058	17,922
Education, Training, and Travel	6,150	6,150	1,517	-
Equipment	1,200	1,200	-	105
Total Supervisor of Assessments and Assessment Maps	426,416	426,416	335,556	345,559
General Governmental Services - County Board of Review:				
Salaries	86,862	86,912	86,892	86,892
Social Security	6,647	6,847	6,621	6,533
Medical Insurance	1,301	1,301	1,292	6,778
Supplies	1,800	1,800	896	896
Contractual Services	5,650	5,650	500	1,600
Education, Training, and Travel	3,150	3,150	-	-
Total County Board of Review	105,410	105,660	96,201	102,699
Community Development - Zoning:				
Salaries	259,293	261,843	206,388	197,762
IMRF	23,673	23,673	19,371	31,143
Social Security	20,502	20,502	14,237	17,983
Medical Insurance	70,490	70,490	61,128	69,553
Supplies	5,036	4,765	4,722	3,973
Contractual Services	29,090	33,630	32,793	30,064
Utilities	997	1,669	1,668	995
Education, Training, and Travel	12,969	9,662	9,459	7,962
Other	450	685	685	450
Total Zoning	422,500	426,919	350,451	359,885

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - Building				
Administration:				
Salaries	\$ 184,340	\$ 187,710	\$ 155,623	\$ 129,940
IMRF	17,013	17,013	13,677	15,526
Social Security	14,255	14,255	9,567	9,410
Medical Insurance	24,048	24,648	24,641	23,874
Supplies	23,300	24,835	36,630	20,358
Contractual Services	48,750	42,560	29,855	46,767
Utilities	626,600	644,705	520,287	514,783
Education, Training, and Travel	3,975	3,975	-	-
Building, Equipment, and Furniture	2,064,419	2,044,504	353,200	394,694
Total Building Administration	<u>3,006,700</u>	<u>3,004,205</u>	<u>1,143,480</u>	<u>1,155,352</u>
Public Safety and Corrections - Justice Center:				
Salaries	81,250	80,438	84,745	87,160
IMRF	7,582	7,717	7,717	8,736
Social Security	6,353	7,693	7,689	6,816
Medical Insurance	17,770	17,770	17,770	17,601
Supplies	66,800	63,487	82,039	53,271
Contractual Services	43,250	39,885	4,539	8,685
Utilities	338,500	360,165	367,024	382,200
Building, Equipment, and Furniture	260,000	250,815	275,659	17,010
Total Justice Center	<u>821,505</u>	<u>827,970</u>	<u>847,182</u>	<u>581,479</u>
Public Safety and Corrections - County Sheriff:				
Salaries	7,543,647	7,543,647	7,902,207	7,734,542
IMRF	1,375,022	1,375,022	985,074	1,278,840
Social Security	590,616	590,616	593,392	594,610
Medical Insurance	1,449,321	1,449,321	1,418,290	1,479,525
Supplies	396,300	396,300	436,389	367,946
Contractual Services	1,284,931	1,284,931	1,277,556	1,150,581
Utilities	116,000	116,000	79,224	81,836
Education, Training, and Travel	-	-	67,917	-
Equipment	286,239	478,510	465,928	258,717
Total County Sheriff	<u>13,042,076</u>	<u>13,234,347</u>	<u>13,225,977</u>	<u>12,946,597</u>
Public Safety and Corrections - Emergency Services:				
Salaries	110,740	114,740	108,653	105,094
IMRF	9,005	9,005	8,157	11,959
Social Security	8,430	8,430	7,970	7,916
Medical Insurance	18,354	18,354	18,354	18,107
Supplies	8,350	9,313	8,782	3,449
Contractual Services	19,750	19,750	12,113	17,089
Utilities	23,875	23,875	19,353	12,749
Education, Training, and Travel	5,050	5,050	3,119	418
Equipment	19,800	19,800	15,918	19,529
Total Emergency Services	<u>223,354</u>	<u>228,317</u>	<u>202,419</u>	<u>196,310</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Court Security:				
Salaries	\$ 580,038	\$ 580,038	\$ 534,918	\$ 515,252
IMRF	66,934	66,934	77,879	94,274
Social Security	44,373	44,373	12,487	11,663
Medical Insurance	881	881	886	772
Utilities	59,962	59,962	59,028	51,866
Equipment	4,100	4,100	-	-
Total Court Security	<u>756,288</u>	<u>756,288</u>	<u>685,198</u>	<u>673,827</u>
Judicial - Court Services Probation Upgrade:				
Supplies	11,600	11,600	3,995	1,798
Contractual Services	187,525	180,525	118,110	122,048
Utilities	7,530	7,530	200	1,173
Education, Training, and Travel	16,834	16,834	11,353	17,726
Equipment	43,280	50,280	33,178	29,445
Total Court Services Probation Upgrade	<u>266,769</u>	<u>266,769</u>	<u>166,836</u>	<u>172,190</u>
Judicial - Court Services and Juvenile Detention:				
Salaries	1,917,214	1,929,414	1,743,674	1,608,444
IMRF	175,042	175,042	161,063	194,054
Social Security	146,667	146,667	123,893	113,103
Medical Insurance	394,881	394,881	366,257	375,634
Supplies	7,090	7,090	7,565	4,827
Contractual Services	414,054	414,054	268,942	177,320
Utilities	5,500	5,500	1,063	4,966
Equipment	6,000	6,000	5,481	3,242
Total Court Services and Juvenile Detention	<u>3,066,448</u>	<u>3,078,648</u>	<u>2,677,938</u>	<u>2,481,590</u>
Judicial - Courts:				
Salaries	179,598	168,848	164,884	185,348
IMRF	16,433	16,433	15,228	15,622
Social Security	13,769	13,769	11,859	9,325
Medical Insurance	26,407	26,407	26,407	26,082
Supplies	3,800	3,800	2,468	2,496
Contractual Services	136,000	176,750	190,271	106,162
Utilities	800	800	443	381
Education, Training, and Travel	8,400	8,400	6,748	(1,490)
Equipment	2,700	225,066	221,957	77,534
Total Courts	<u>387,907</u>	<u>640,273</u>	<u>640,265</u>	<u>421,460</u>
Public Safety and Corrections - County Coroner:				
Salaries	236,718	245,967	248,607	234,378
IMRF	15,997	19,519	19,519	24,189
Social Security	18,109	17,325	17,325	16,653
Medical Insurance	51,494	51,188	51,188	50,811
Supplies	11,203	9,154	9,154	11,982
Contractual Services	152,000	171,891	171,892	191,021
Utilities	500	739	739	662
Education, Training, and Travel	8,450	10,145	6,732	1,291
Total County Coroner	<u>494,471</u>	<u>525,928</u>	<u>525,156</u>	<u>530,987</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - Farm Operations:				
Supplies	\$ 29,000	\$ 29,000	\$ 28,731	\$ 25,459
Contractual Services	600	600	585	544
Total Farm Operations	<u>29,600</u>	<u>29,600</u>	<u>29,316</u>	<u>26,003</u>
General Governmental Services - General County:				
Salaries	336,956	338,756	334,666	298,444
IMRF	30,974	30,974	30,289	36,510
Social Security	25,953	25,953	23,890	21,333
Medical Insurance	56,211	143,181	143,179	152,590
Supplies	307,970	292,753	280,175	152,839
Contractual Services	515,177	527,595	417,565	523,229
Utilities	15,600	15,600	13,262	13,070
Education, Training, and Travel	257,563	257,212	248,469	345,429
Equipment	155,250	155,250	96,221	88,670
Other	2,134,811	1,042,419	(93,370)	290,014
Total General County	<u>3,836,465</u>	<u>2,829,693</u>	<u>1,494,346</u>	<u>1,922,128</u>
Debt Service:				
Principal	318,910	318,910	397,055	384,545
Interest	-	-	17,171	29,702
Total Debt Service	<u>318,910</u>	<u>318,910</u>	<u>414,226</u>	<u>414,247</u>
Total Expenditures	<u>35,929,756</u>	<u>35,741,280</u>	<u>31,236,441</u>	<u>29,857,941</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,158,723)	(8,157,465)	5,648,463	2,456,232
OTHER FINANCING SOURCES (USES)				
Transfers In	3,536,950	3,536,950	3,176,574	6,594,191
Transfers Out	-	-	(12,552)	-
Total Other Financing Sources (Uses)	<u>3,536,950</u>	<u>3,536,950</u>	<u>3,164,022</u>	<u>6,594,191</u>
Net Change in Fund Balance	<u>\$ (4,621,773)</u>	<u>\$ (4,620,515)</u>	8,812,485	9,050,423
FUND BALANCE				
Beginning of Year			<u>32,185,928</u>	<u>23,135,505</u>
End of Year			<u>\$ 40,998,413</u>	<u>\$ 32,185,928</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
AMERICAN RESCUE PLAN FUND
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 12,800,594	\$ 12,800,594	\$ 336,887	\$ 1,288,097
Interest	13,000	13,000	23,433	1,654
Total Revenues	<u>12,813,594</u>	<u>12,813,594</u>	<u>360,320</u>	<u>1,289,751</u>
EXPENDITURES				
General Governmental Services:				
Hazard Pay	-	-	2,187	1,167,432
IMRF	-	-	-	104,515
Strategic Consulting	50,000	50,000	49,410	16,150
Buildings	9,000,000	8,927,521	241,275	-
Other	-	72,479	44,014	-
Total Expenditures	<u>9,050,000</u>	<u>9,050,000</u>	<u>336,886</u>	<u>1,288,097</u>
Net Change in Fund Balance	<u>\$ 3,763,594</u>	<u>\$ 3,763,594</u>	23,434	1,654
FUND BALANCE				
Beginning of Year			<u>1,654</u>	<u>-</u>
End of Year			<u>\$ 25,088</u>	<u>\$ 1,654</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
CARE TRAK FUND
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022	2021
REVENUES		
Interest	\$ 2	\$ 121
Miscellaneous	-	3,600
Total Revenues	2	3,721
EXPENDITURES	-	-
Net Change in Fund Balance	2	3,721
FUND BALANCE		
Beginning of Year	3,721	-
End of Year	\$ 3,723	\$ 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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021
	Original Budget	Amended Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 772,613	\$ 772,613	\$ 758,021	\$ 1,163,101
Public Safety Sales Taxes	1,425,000	1,425,000	1,109,066	1,312,300
Intergovernmental:				
Replacement Taxes	170,000	170,000	541,836	267,791
Total Revenues	2,367,613	2,367,613	2,408,923	2,743,192
EXPENDITURES				
Retirement:				
Illinois Municipal Retirement	119,753	483,509	483,508	672,101
Excess of Revenues Over Expenditures	2,247,860	1,884,104	1,925,415	2,071,091
OTHER FINANCING USES				
Transfers Out	(2,204,328)	(2,204,328)	(1,808,130)	(4,235,411)
Net Change in Fund Balance	\$ 43,532	\$ (320,224)	117,285	(2,164,320)
FUND BALANCE				
Beginning of Year			1,401,291	3,565,611
End of Year			\$ 1,518,576	\$ 1,401,291

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 2,228,609	\$ 2,228,609	\$ 2,185,910	\$ 1,813,638
Interest	500	500	566	10,764
Miscellaneous	-	-	862	-
Total Revenues	<u>2,229,109</u>	<u>2,229,109</u>	<u>2,187,338</u>	<u>1,824,402</u>
EXPENDITURES				
General Governmental Services:				
Administrative Costs:				
Workmen's Compensation	675,170	675,170	489,461	597,766
Unemployment Insurance	50,000	43,100	-	-
Outside Defense	425,000	310,000	80,049	82,282
Risk Management	2,500	2,500	140	-
IMRF	17,534	18,234	17,673	21,541
Social Security	14,692	14,692	13,968	13,080
Medical Insurance	23,396	29,596	29,535	23,401
Professionals	192,051	192,051	190,195	178,909
Stop Loss Reinsurance:				
Property	83,136	83,136	83,136	79,657
General Liability	432,745	432,745	432,744	291,410
Bonds	10,000	10,000	7,385	4,290
Broker/TPA Fees	30,600	30,600	30,600	30,000
Physical Damage/Loss Replacement	60,000	175,000	136,780	33,011
Contingency	102,482	102,482	-	-
Automobile	32,824	32,824	32,824	26,589
Total Expenditures	<u>2,152,130</u>	<u>2,152,130</u>	<u>1,544,490</u>	<u>1,381,936</u>
Excess of Revenues Over Expenditures	76,979	76,979	642,848	442,466
OTHER FINANCING SOURCES				
Insurance Proceeds	-	-	9,090	-
Net Change in Fund Balance	<u>\$ 76,979</u>	<u>\$ 76,979</u>	651,938	442,466
FUND BALANCE				
Beginning of Year			<u>1,991,727</u>	<u>1,549,261</u>
End of Year			<u>\$ 2,643,665</u>	<u>\$ 1,991,727</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Motor Fuel Tax Allotments	\$ 5,163,260	\$ 5,163,260	\$ 5,261,273	\$ 5,184,846
Charges for Services:				
Reimbursement for Services and Materials	72,747	72,747	71,361	71,915
Interest	16,000	16,000	4,873	4,849
Total Revenues	<u>5,252,007</u>	<u>5,252,007</u>	<u>5,337,507</u>	<u>5,261,610</u>
EXPENDITURES				
Highways:				
Department Head	151,042	144,692	146,957	151,257
IMRF	13,790	13,990	13,628	18,078
Social Security	11,555	11,555	10,267	10,993
Medical Insurance	11,965	18,115	18,095	11,801
Engineering	473,700	473,700	79,243	7,690
Mileage	1,500	1,500	-	-
Maintenance	6,470,203	6,470,203	4,858,128	5,884,527
Total Expenditures	<u>7,133,755</u>	<u>7,133,755</u>	<u>5,126,318</u>	<u>6,084,346</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,881,748)	(1,881,748)	211,189	(822,736)
OTHER FINANCING SOURCES				
Insurance Proceeds	-	-	366,221	-
Net Change in Fund Balance	<u>\$ (1,881,748)</u>	<u>\$ (1,881,748)</u>	577,410	(822,736)
FUND BALANCE				
Beginning of Year			<u>5,029,037</u>	<u>5,851,773</u>
End of Year			<u>\$ 5,606,447</u>	<u>\$ 5,029,037</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 847,100	\$ 847,100	\$ 831,136	\$ 803,547
Intergovernmental:				
Replacement Taxes	90,000	90,000	304,188	151,038
Charges for Services:				
Construction and Engineering Fees	223,745	223,745	225,771	91,012
Interest	8,000	8,000	3,434	3,327
Total Revenues	<u>1,168,845</u>	<u>1,168,845</u>	<u>1,364,529</u>	<u>1,048,924</u>
EXPENDITURES				
Highways:				
Engineering	326,665	386,665	182,790	18,387
Bridge Construction	1,556,273	1,496,273	1,222,497	1,266,603
Total Expenditures	<u>1,882,938</u>	<u>1,882,938</u>	<u>1,405,287</u>	<u>1,284,990</u>
Net Change in Fund Balance	<u>\$ (714,093)</u>	<u>\$ (714,093)</u>	(40,758)	(236,066)
FUND BALANCE				
Beginning of Year			<u>3,238,289</u>	<u>3,474,355</u>
End of Year			<u>\$ 3,197,531</u>	<u>\$ 3,238,289</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 706,619	\$ 706,619	\$ 693,347	\$ 668,817
Intergovernmental:				
Replacement Taxes	12,000	12,000	58,736	29,164
Interest	4,000	4,000	1,515	842
Total Revenues	<u>722,619</u>	<u>722,619</u>	<u>753,598</u>	<u>698,823</u>
EXPENDITURES				
Highways:				
Road Improvements	<u>1,851,438</u>	<u>1,851,438</u>	<u>673,940</u>	<u>1,136,284</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,128,819)	(1,128,819)	79,658	(437,461)
OTHER FINANCING SOURCES				
Transfers In	<u>-</u>	<u>-</u>	<u>12,552</u>	<u>-</u>
Net Change in Fund Balance	<u><u>\$ (1,128,819)</u></u>	<u><u>\$ (1,128,819)</u></u>	92,210	(437,461)
FUND BALANCE				
Beginning of Year			<u>2,392,242</u>	<u>2,829,703</u>
End of Year			<u><u>\$ 2,484,452</u></u>	<u><u>\$ 2,392,242</u></u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
PROBATION UPGRADE FUND
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022	2021
REVENUES		
Charges for Services:		
Probation Fees	\$ -	\$ 184,365
Interest	-	144
Total Revenues	-	184,509
EXPENDITURES	-	-
Excess of Revenues Over Expenditures	-	184,509
OTHER FINANCING USES		
Transfers Out	(136,620)	-
Net Change in Fund Balance	(136,620)	184,509
FUND BALANCE		
Beginning of Year	184,509	-
End of Year	\$ 47,889	\$ 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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,012,679	\$ 1,012,679	\$ 993,222	\$ 959,800
Intergovernmental:				
Replacement Taxes	175,000	175,000	666,378	329,344
Grant Revenue:				
State and Federal	3,291,668	3,291,668	3,930,102	4,641,831
Vaccine Allowance and Grant	-	-	128,998	123,898
Other	236,268	236,268	336,634	178,699
Total Grant Revenue	<u>3,527,936</u>	<u>3,527,936</u>	<u>4,395,734</u>	<u>4,944,428</u>
Total Intergovernmental	3,702,936	3,702,936	5,062,112	5,273,772
Charges for Services:				
Clinic	253,400	253,400	208,864	463,516
Environmental Health	305,000	305,000	263,874	257,665
21st Century Schools	559,225	559,225	431,194	334,647
Other	-	-	12,049	14,400
Total Charges for Services	<u>1,117,625</u>	<u>1,117,625</u>	<u>915,981</u>	<u>1,070,228</u>
Interest	20,000	20,000	4,738	3,523
Miscellaneous	<u>18,320</u>	<u>18,320</u>	<u>156,493</u>	<u>330,549</u>
Total Revenues	5,871,560	5,871,560	7,132,546	7,637,872

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
Health and Welfare:				
County Health:				
Salaries	\$ 1,160,733	\$ 1,160,733	\$ 909,405	\$ 916,558
Medical Insurance	220,938	208,238	167,252	225,693
Supplies	248,925	261,875	248,918	155,111
Contractual Services	64,700	130,300	116,716	216,507
Utilities	49,300	49,000	46,511	71,683
Education, Training, and Travel	21,700	20,850	20,140	14,472
Building, Equipment, and Furniture	50,000	7,800	7,706	12,379
Vaccine	118,000	118,000	250,021	347,280
Other	96,715	43,215	-	7,552
Total County Health	2,031,011	2,000,011	1,766,669	1,967,235
Grants:				
Salaries	2,401,416	2,401,416	2,757,875	3,115,001
Medical Insurance	399,999	399,999	482,946	483,270
Supplies	164,489	164,489	254,902	211,294
Contractual Services	263,427	263,427	425,173	306,891
Utilities	24,994	24,994	26,316	74,316
Education, Training, and Travel	57,880	57,880	57,013	16,165
Equipment	14,621	14,621	64,947	52,755
Other	-	-	1,977	-
Total Grants	3,326,826	3,326,826	4,071,149	4,259,692

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
21st Century Schools:				
Salaries	\$ 376,552	\$ 376,552	\$ 285,382	\$ 392,261
Medical Insurance	18,553	18,553	11,213	24,398
Supplies	8,952	8,952	26,748	36,013
Contractual Services	16,880	16,880	20,214	8,541
Utilities	-	-	1,811	1,618
Education, Training, and Travel	3,885	3,885	3,503	6,104
Equipment	-	1,000	37	1,127
Total 21st Century Schools	<u>424,822</u>	<u>425,822</u>	<u>348,908</u>	<u>470,062</u>
Total Health and Welfare	5,782,659	5,752,659	6,186,726	6,696,989
Debt Service:				
Principal	-	30,000	29,279	28,200
Interest	-	-	5,817	2,059
Total Debt Service	<u>-</u>	<u>30,000</u>	<u>35,096</u>	<u>30,259</u>
Total Expenditures	<u>5,782,659</u>	<u>5,782,659</u>	<u>6,221,822</u>	<u>6,727,248</u>
Excess of Revenues Over Expenditures	88,901	88,901	910,724	910,624
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	18,212	-
Transfers Out	-	-	(5,164)	(10,471)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>13,048</u>	<u>(10,471)</u>
Net Change in Fund Balance	<u>\$ 88,901</u>	<u>\$ 88,901</u>	923,772	900,153
FUND BALANCE				
Beginning of Year, as Previously Reported			4,167,856	3,267,703
Prior Period Adjustments			<u>(65,313)</u>	<u>-</u>
Beginning of Year, as Restated			<u>4,102,543</u>	<u>3,267,703</u>
End of Year			<u>\$ 5,026,315</u>	<u>\$ 4,167,856</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,109,964	\$ 1,109,964	\$ 1,088,999	\$ 1,100,988
Public Safety Sales Taxes	575,000	575,000	632,573	597,245
Total Revenues	<u>1,684,964</u>	<u>1,684,964</u>	<u>1,721,572</u>	<u>1,698,233</u>
EXPENDITURES				
Retirement:				
Social Security	<u>406,106</u>	<u>418,042</u>	<u>446,893</u>	<u>452,495</u>
Excess of Revenues Over Expenditures	1,278,858	1,266,922	1,274,679	1,245,738
OTHER FINANCING USES				
Transfers Out	<u>(1,332,622)</u>	<u>(1,332,622)</u>	<u>(1,210,752)</u>	<u>(2,329,492)</u>
Net Change in Fund Balance	<u>\$ (53,764)</u>	<u>\$ (65,700)</u>	63,927	(1,083,754)
FUND BALANCE				
Beginning of Year			<u>1,708,764</u>	<u>2,792,518</u>
End of Year			<u>\$ 1,772,691</u>	<u>\$ 1,708,764</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Registration Fees, Kennel Services, and City Contracts	\$ 591,011	\$ 591,011	\$ 491,333	\$ 525,451
Fines and Forfeitures	13,000	13,000	11,036	10,762
Interest	500	500	393	265
Miscellaneous	4,600	4,600	2,267	2,569
Total Revenues	<u>609,111</u>	<u>609,111</u>	<u>505,029</u>	<u>539,047</u>
EXPENDITURES				
Health and Welfare:				
Department Head	60,009	51,609	50,958	58,630
Kennel Manager	-	-	-	31,958
Animal Rabies Warden	32,416	23,057	24,520	99,143
Kennel Services	130,292	138,692	141,726	3,341
On-Call	9,600	9,650	12,220	9,132
Clerk Hire	63,991	59,950	59,191	75,071
Part-Time Help	9,500	15,150	11,687	9,839
Overtime	15,000	22,700	22,932	12,448
IMRF	28,422	30,722	29,013	34,940
Social Security	24,542	24,692	24,110	21,065
Medical Insurance	108,085	105,635	66,605	84,478
Office Supplies	550	550	479	509
Dues/Certifications	375	375	125	227
Feed	-	-	-	645
Drugs, Vaccines, and Medical Supplies	4,800	4,800	3,985	4,761
Cleaning, Maintenance, and Chemical Supplies	8,800	8,140	7,242	7,828
Gasoline	8,000	8,438	12,121	9,186
Uniforms	2,800	2,800	2,801	2,422
Veterinary Office Service	25,000	25,000	9,817	10,151
Telephone	2,000	2,000	-	-
Cellular Telephone	3,400	3,400	2,329	2,883

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Postage	\$ 13,650	\$ 13,650	\$ 10,324	\$ 10,908
Communication Center	20,300	20,300	14,397	20,300
Alarm Service	720	720	978	508
Computer Contract	2,200	2,200	2,195	2,195
Gas, Electricity, and Water	7,000	7,095	8,677	7,414
Garbage Collection	1,450	1,534	1,534	1,416
Plumbing	4,500	4,500	1,370	3,188
Maintenance	4,000	4,000	800	3,916
Employee Rabies Immunization	1,500	1,500	-	-
Spay/Neuter Deposit Reimbursement	3,000	3,000	3,510	5,979
New Equipment	10,000	10,000	3,684	34,407
Technology Upgrades	2,500	2,500	-	-
Adjustments	9,046	9,089	-	(1,325)
Other	30,872	30,872	15,011	-
Total Expenditures	<u>648,320</u>	<u>648,320</u>	<u>544,341</u>	<u>567,563</u>
Net Change in Fund Balance	<u>\$ (39,209)</u>	<u>\$ (39,209)</u>	(39,312)	(28,516)
FUND BALANCE				
Beginning of Year			<u>665,957</u>	<u>694,473</u>
End of Year			<u>\$ 626,645</u>	<u>\$ 665,957</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,875,650	\$ 1,875,650	\$ 1,839,910	\$ 1,777,612
Intergovernmental:				
Replacement Taxes	200,000	200,000	709,050	350,434
Charges for Services:				
Highway Maintenance Fees and Construction Reimbursement	728,331	728,331	351,668	66,352
Interest	1,000	1,000	1,929	1,112
Miscellaneous	100,000	100,000	4,618	134,572
Total Revenues	<u>2,904,981</u>	<u>2,904,981</u>	<u>2,907,175</u>	<u>2,330,082</u>
EXPENDITURES				
Highways:				
Salaries:				
Management/Supervisor	191,866	153,466	107,355	195,451
Engineers	305,140	333,440	334,359	309,848
Maintenance Personnel	698,436	698,436	698,436	684,834
Clerk Hire	47,753	49,853	49,787	45,175
Surveyor Stipend	5,463	5,463	2,838	5,463
Part-Time Help	22,742	22,742	5,915	13,793
Overtime	103,667	111,667	108,270	94,865
Medical Insurance	274,106	274,106	266,953	272,416
New Equipment	-	-	689	343,847
Engineering	83,683	83,683	75,586	19,330
Highway Maintenance	470,000	470,000	181,616	59,277
Other	804,240	804,240	480,016	95,175
Total Highways	<u>3,007,096</u>	<u>3,007,096</u>	<u>2,311,820</u>	<u>2,139,474</u>
Debt Service:				
Principal	-	-	20,221	35,680
Interest	-	-	8,685	7,999
Total Debt Service	<u>-</u>	<u>-</u>	<u>28,906</u>	<u>43,679</u>
Total Expenditures	<u>3,007,096</u>	<u>3,007,096</u>	<u>2,340,726</u>	<u>2,183,153</u>
Net Change in Fund Balance	<u>\$ (102,115)</u>	<u>\$ (102,115)</u>	566,449	146,929
FUND BALANCE				
Beginning of Year			3,136,865	2,989,936
End of Year			<u>\$ 3,703,314</u>	<u>\$ 3,136,865</u>

Debt proceeds and corresponding expenditures are excluded from this schedule for budget comparison purposes.

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 499,050	\$ 499,050	\$ 489,795	\$ 495,098
EXPENDITURES				
Health and Welfare:				
Special Recreation	8,850	8,850	8,850	8,850
Central Illinois Riding Therapy	21,250	21,250	21,250	21,250
Fondulac Park	8,850	8,850	8,849	8,850
Tazewell County Resource Center	460,100	460,100	460,100	460,100
Total Expenditures	<u>499,050</u>	<u>499,050</u>	<u>499,049</u>	<u>499,050</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(9,254)	(3,952)
FUND BALANCE				
Beginning of Year			<u>34,920</u>	<u>38,872</u>
End of Year			<u>\$ 25,666</u>	<u>\$ 34,920</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 177,690	\$ 177,690	\$ 177,092	\$ 177,229
Miscellaneous	-	-	100	1,635
Total Revenues	<u>177,690</u>	<u>177,690</u>	<u>177,192</u>	<u>178,864</u>
EXPENDITURES				
Health and Welfare:				
Department Head	55,691	59,121	59,121	56,737
Part-Time Help	11,696	13,784	13,784	12,620
Medical Insurance	20,109	20,109	20,114	19,793
Office Supplies	250	250	235	245
Food	7,000	5,540	5,507	13,908
Dues and Subscriptions	225	260	260	225
Telephone	2,074	500	-	-
Postage	400	400	382	319
Mileage	3,650	3,650	3,573	3,636
Indigent Burial	3,000	3,000	3,000	3,000
Education and Training	100	520	520	95
Emergency Assistance	68,120	73,797	71,172	69,357
Other	8,616	-	500	-
Total Expenditures	<u>180,931</u>	<u>180,931</u>	<u>178,168</u>	<u>179,935</u>
Net Change in Fund Balance	<u>\$ (3,241)</u>	<u>\$ (3,241)</u>	(976)	(1,071)
FUND BALANCE				
Beginning of Year			<u>284,812</u>	<u>285,883</u>
End of Year			<u>\$ 283,836</u>	<u>\$ 284,812</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Law Library Fees	\$ 40,000	\$ 40,000	\$ 40,716	\$ 40,061
EXPENDITURES				
Judicial:				
Part-Time Help	-	-	-	22,796
IMRF	2,139	2,139	1,497	2,802
Social Security	1,792	1,792	1,176	1,792
Medical Insurance	654	654	435	641
Support Staff	23,424	23,424	15,374	628
Office Equipment	1,200	1,200	-	365
Office Supplies	400	400	-	92
Books and Records	35,000	35,000	15,390	26,239
Total Expenditures	<u>64,609</u>	<u>64,609</u>	<u>33,872</u>	<u>55,355</u>
Net Change in Fund Balance	<u>\$ (24,609)</u>	<u>\$ (24,609)</u>	6,844	(15,294)
FUND BALANCE				
Beginning of Year			<u>75,035</u>	<u>90,329</u>
End of Year			<u>\$ 81,879</u>	<u>\$ 75,035</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 270,000	\$ 270,000	\$ 233,730	\$ 248,987
Interest	200	200	479	284
Total Revenues	<u>270,200</u>	<u>270,200</u>	<u>234,209</u>	<u>249,271</u>
EXPENDITURES				
Judicial:				
Clerk Hire	212,162	212,162	55,449	138,351
Part-Time Help	5,000	5,000	-	-
IMRF	19,370	19,370	5,367	16,506
Social Security	16,613	16,613	4,242	10,422
Software Maintenance	124,142	124,142	92,577	360
Registration Fees	1,000	1,000	410	545
Mileage	1,000	1,000	-	129
Medical Insurance	73	73	81	73
Education and Training	-	-	-	215
Office Supplies	5,000	5,000	-	-
New Equipment	5,000	5,000	-	103
Total Expenditures	<u>389,360</u>	<u>389,360</u>	<u>158,126</u>	<u>166,704</u>
Excess (Deficiency) of Revenues Over Expenditures	(119,160)	(119,160)	76,083	82,567
OTHER FINANCING USES				
Transfers Out	-	-	-	(10,656)
Net Change in Fund Balance	<u>\$ (119,160)</u>	<u>\$ (119,160)</u>	76,083	71,911
FUND BALANCE				
Beginning of Year			<u>788,650</u>	<u>716,739</u>
End of Year			<u>\$ 864,733</u>	<u>\$ 788,650</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 930,679	\$ 930,679	\$ 74,997	\$ 28,293
EXPENDITURES				
Community Development:				
Construction and Consulting	930,679	930,679	64,747	31,758
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	10,250	(3,465)
FUND BALANCE (DEFICIT)				
Beginning of Year			(3,465)	-
End of Year			<u>\$ 6,785</u>	<u>\$ (3,465)</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 290,000	\$ 290,000	\$ 569,269	\$ 523,565
GIS Revenue	20,000	20,000	18,915	23,297
Interest	2,000	2,000	226	231
Miscellaneous	-	-	-	9,132
Total Revenues	<u>312,000</u>	<u>312,000</u>	<u>588,410</u>	<u>556,225</u>
EXPENDITURES				
General Governmental Services:				
Management/Supervisor	64,269	64,269	120,938	24,854
Clerk Hire	140,670	140,670	91,266	175,757
Part-Time Help	25,000	25,000	15,350	23,933
IMRF	21,906	21,906	20,768	22,429
Social Security	18,355	18,355	16,648	15,798
Overtime	-	-	2,192	31
Office Supplies	1,250	1,250	1,274	1,173
Books and Records	7,500	7,500	21,908	4,375
Medical Insurance	18,269	18,269	18,269	10,547
Office Furniture	-	-	184	-
Document Retention	50,000	50,000	41,561	6,986
Professional Fees	700	700	71,312	95,105
New Equipment	59,787	59,787	22,293	106,431
Total General Governmental Services	<u>407,706</u>	<u>407,706</u>	<u>443,963</u>	<u>487,419</u>
Debt Service:				
Principal	-	-	260,435	-
Interest	-	-	8,227	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>268,662</u>	<u>-</u>
Total Expenditures	<u>407,706</u>	<u>407,706</u>	<u>712,625</u>	<u>487,419</u>
Net Change in Fund Balance	<u>\$ (95,706)</u>	<u>\$ (95,706)</u>	<u>(124,215)</u>	<u>68,806</u>
FUND BALANCE				
Beginning of Year			<u>567,812</u>	<u>499,006</u>
End of Year			<u>\$ 443,597</u>	<u>\$ 567,812</u>

Debt proceeds and corresponding expenditures are excluded from this schedule for budget comparison purposes.

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 7,500	\$ 7,500	\$ 8,909	\$ 8,510
Charges for Services:				
Child Support Fees	17,500	17,500	26,428	33,006
Interest	50	50	81	51
Total Revenues	<u>25,050</u>	<u>25,050</u>	<u>35,418</u>	<u>41,567</u>
EXPENDITURES				
Judicial:				
Support Staff	41,342	41,342	5,579	21,701
Part-Time Help	5,000	5,000	6,659	7,589
IMRF	3,775	3,775	871	2,317
Social Security	3,545	3,545	841	2,073
Medical Insurance	11,682	11,682	1,947	4,823
Supplies	500	500	-	-
Other	-	-	189	-
Total Expenditures	<u>65,844</u>	<u>65,844</u>	<u>16,086</u>	<u>38,503</u>
Net Change in Fund Balance	<u>\$ (40,794)</u>	<u>\$ (40,794)</u>	19,332	3,064
FUND BALANCE				
Beginning of Year			<u>134,955</u>	<u>131,891</u>
End of Year			<u>\$ 154,287</u>	<u>\$ 134,955</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 16,500	\$ 16,500	\$ 12,925	\$ 16,051
Interest	15	15	33	20
Total Revenues	<u>16,515</u>	<u>16,515</u>	<u>12,958</u>	<u>16,071</u>
EXPENDITURES				
General Governmental Services:				
Part-Time Help	15,000	15,000	-	9,424
Office Supplies	<u>5,772</u>	<u>5,772</u>	<u>6,345</u>	<u>6,969</u>
Total Expenditures	<u>20,772</u>	<u>20,772</u>	<u>6,345</u>	<u>16,393</u>
Net Change in Fund Balance	<u>\$ (4,257)</u>	<u>\$ (4,257)</u>	6,613	(322)
FUND BALANCE				
Beginning of Year			<u>48,323</u>	<u>48,645</u>
End of Year			<u>\$ 54,936</u>	<u>\$ 48,323</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Tipping Fees and Landfill Siting	\$ 364,995	\$ 364,995	\$ 389,127	\$ 437,928
Interest	500	500	159	625
Total Revenues	<u>365,495</u>	<u>365,495</u>	<u>389,286</u>	<u>438,553</u>
EXPENDITURES				
Health and Welfare:				
Salaries	119,361	119,361	130,904	113,694
Health Insurance	18,799	18,799	17,365	14,847
Supplies	250	250	91	188
Educational Materials	500	250	-	-
Mileage	600	410	107	68
Strategic	35,400	32,070	21,433	415
Professional Fees	-	3,330	3,330	233,071
Professional Dues	200	450	448	200
Registration Fees	500	690	225	79
Recycling Grants	235,000	235,000	229,156	1,171
Other	-	-	8,645	527
Total Expenditures	<u>410,610</u>	<u>410,610</u>	<u>411,704</u>	<u>364,260</u>
Excess (Deficiency) of Revenues Over Expenditures	(45,115)	(45,115)	(22,418)	74,293
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	5,164	10,471
Transfers Out	-	-	(18,372)	(625)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(13,208)</u>	<u>9,846</u>
Net Change in Fund Balance	<u>\$ (45,115)</u>	<u>\$ (45,115)</u>	(35,626)	84,139
FUND BALANCE				
Beginning of Year			<u>1,740,492</u>	<u>1,656,353</u>
End of Year			<u>\$ 1,704,866</u>	<u>\$ 1,740,492</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) – BUDGET AND ACTUAL
RURAL WE CARE, INC. FUND
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 685,000	\$ 685,000	\$ 843,248	\$ 547,876
Interest	-	-	27	3
Total Revenues	<u>685,000</u>	<u>685,000</u>	<u>843,275</u>	<u>547,879</u>
EXPENDITURES				
Health and Welfare:				
Contractual Services	<u>685,000</u>	<u>685,000</u>	<u>922,537</u>	<u>547,876</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(79,262)	3
OTHER FINANCING SOURCES				
Insurance Proceeds	<u>-</u>	<u>-</u>	<u>26,745</u>	<u>-</u>
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>(52,517)</u>	<u>3</u>
FUND BALANCE (DEFICIT)				
Beginning of Year			<u>36</u>	<u>33</u>
End of Year			<u>\$ (52,481)</u>	<u>\$ 36</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Document Storage Fees	\$ 264,000	\$ 264,000	\$ 233,868	\$ 249,498
Interest	300	300	498	344
Total Revenues	<u>264,300</u>	<u>264,300</u>	<u>234,366</u>	<u>249,842</u>
EXPENDITURES				
Judicial:				
Exempt Personnel	114,583	114,583	70,178	118,882
Clerk Hire	105,402	105,402	-	42,444
Part-Time Help	5,000	5,000	-	1,731
Overtime	20	20	-	20
IMRF	20,085	20,085	6,758	18,813
Social Security	17,211	17,211	4,877	11,858
Supplies	17,000	17,000	17,273	16,786
Books and Records	500	500	-	-
Software Maintenance	124,142	124,142	91,103	-
Registration Fees	1,000	1,000	-	-
Mileage	500	500	-	-
Document Destruction	-	-	296	-
Equipment	2,500	2,500	493	794
Total Expenditures	<u>407,943</u>	<u>407,943</u>	<u>190,978</u>	<u>211,328</u>
Net Change in Fund Balance	<u>\$ (143,643)</u>	<u>\$ (143,643)</u>	43,388	38,514
FUND BALANCE				
Beginning of Year			<u>683,630</u>	<u>645,116</u>
End of Year			<u>\$ 727,018</u>	<u>\$ 683,630</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Police Vehicle Revenue	\$ 54,500	\$ 54,500	\$ 64,445	\$ 72,289
Interest	25	25	72	35
Total Revenues	<u>54,525</u>	<u>54,525</u>	<u>64,517</u>	<u>72,324</u>
EXPENDITURES				
Public Safety and Corrections	<u>50,000</u>	<u>50,000</u>	<u>48,473</u>	<u>34,505</u>
Net Change in Fund Balance	<u><u>\$ 4,525</u></u>	<u><u>\$ 4,525</u></u>	16,044	37,819
FUND BALANCE				
Beginning of Year			<u>116,055</u>	<u>78,236</u>
End of Year			<u><u>\$ 132,099</u></u>	<u><u>\$ 116,055</u></u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CHILDREN’S ADVOCACY CENTER FUND
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 189,363	\$ 189,363	\$ 258,640	\$ 191,095
Interest	25	25	26	27
Miscellaneous	82,000	82,000	53,782	24,872
Total Revenues	<u>271,388</u>	<u>271,388</u>	<u>312,448</u>	<u>215,994</u>
EXPENDITURES				
Health and Welfare:				
Salaries	129,776	129,776	150,061	132,006
IMRF	15,154	15,154	13,865	15,757
Social Security	10,002	10,002	11,120	9,806
Medical Insurance	24,584	24,584	24,584	19,593
Supplies	4,500	4,500	12,722	3,076
Food	1,200	1,200	1,113	1,047
Contractual Services	60,000	60,000	13,385	31,740
Postage	500	500	567	522
Local Transportation	5,712	5,712	-	4
Utilities	7,420	7,420	4,432	5,715
Rent	7,200	7,200	7,200	7,200
Equipment	3,000	3,000	2,836	3,483
Other	12,080	12,080	60,287	13,482
Total Expenditures	<u>281,128</u>	<u>281,128</u>	<u>302,172</u>	<u>243,431</u>
Net Change in Fund Balance	<u>\$ (9,740)</u>	<u>\$ (9,740)</u>	10,276	(27,437)
FUND BALANCE				
Beginning of Year			<u>85,962</u>	<u>113,399</u>
End of Year			<u>\$ 96,238</u>	<u>\$ 85,962</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 93,641	\$ 93,641	\$ 63,144	\$ 91,923
EXPENDITURES				
Public Safety and Corrections:				
Personnel	89,641	89,641	67,272	111,617
Other	-	-	-	205
Total Expenditures	<u>89,641</u>	<u>89,641</u>	<u>67,272</u>	<u>111,822</u>
Net Change in Fund Deficit	<u>\$ 4,000</u>	<u>\$ 4,000</u>	(4,128)	(19,899)
FUND DEFICIT				
Beginning of Year			<u>(24,930)</u>	<u>(5,031)</u>
End of Year			<u>\$ (29,058)</u>	<u>\$ (24,930)</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
GIS Revenue	\$ 350,000	\$ 350,000	\$ 303,683	\$ 394,534
Interest	1,200	1,200	334	167
Miscellaneous	-	-	-	4,215
Total Revenues	<u>351,200</u>	<u>351,200</u>	<u>304,017</u>	<u>398,916</u>
EXPENDITURES				
General Governmental Services:				
Department Head	80,916	80,916	38,227	35,655
Deputy Assessor	53,107	53,107	26,512	96,464
GIS Coordinator	40,000	40,000	-	-
Clerk Hire	77,548	77,548	73,570	49,461
IMRF	19,316	19,316	12,861	21,466
Social Security	16,185	16,185	9,019	12,179
Insufficient Funds Check	-	-	-	172
Engineering and Technology	1,500	1,500	187	-
GIS Software/License	35,000	35,000	19,789	19,789
GIS Flyover/Data	5,000	5,000	-	66,046
Mileage	200	200	60	-
Education and Training	6,161	5,691	-	-
Professional Fees	3,877	3,877	-	2,243
Registration Fees	800	1,270	1,270	1,250
Computer	1,794	1,794	-	-
Total Expenditures	<u>341,404</u>	<u>341,404</u>	<u>181,495</u>	<u>304,725</u>
Net Change in Fund Balance	<u>\$ 9,796</u>	<u>\$ 9,796</u>	122,522	94,191
FUND BALANCE				
Beginning of Year			<u>493,005</u>	<u>398,814</u>
End of Year			<u>\$ 615,527</u>	<u>\$ 493,005</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Law Enforcement Operations	\$ 150,000	\$ 150,000	\$ 102,937	\$ 283,277
Interest	10	10	63	39
Total Revenues	<u>150,010</u>	<u>150,010</u>	<u>103,000</u>	<u>283,316</u>
EXPENDITURES				
Public Safety and Corrections:				
Uniforms and Clothing	5,000	5,000	8,160	19,603
New Equipment	150,000	150,000	237,917	171,207
Other	2,000	2,000	-	3,009
Total Expenditures	<u>157,000</u>	<u>157,000</u>	<u>246,077</u>	<u>193,819</u>
Net Change in Fund Balance (Deficit)	<u>\$ (6,990)</u>	<u>\$ (6,990)</u>	(143,077)	89,497
FUND BALANCE (DEFICIT)				
Beginning of Year			<u>85,723</u>	<u>(3,774)</u>
End of Year			<u>\$ (57,354)</u>	<u>\$ 85,723</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022	2021
REVENUES		
Fines and Forfeitures:		
Sheriff Drug Money	\$ 13,142	\$ 106,119
Interest	76	29
Total Revenues	13,218	106,148
 EXPENDITURES		
Public Safety and Corrections	3,500	3,500
 Net Change in Fund Balance	9,718	102,648
 FUND BALANCE		
Beginning of Year	102,648	-
End of Year	\$ 112,366	\$ 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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 20,000	\$ 20,000	\$ 20,597	\$ 23,118
Interest	25	25	10	17
Miscellaneous	-	-	-	134
Total Revenues	<u>20,025</u>	<u>20,025</u>	<u>20,607</u>	<u>23,269</u>
EXPENDITURES				
General Governmental Services:				
Clerk Hire	10,805	10,805	11,327	11,805
IMRF	827	827	999	1,476
Social Security	987	987	867	827
Office Supplies	5,000	5,000	2,530	4,598
Software Maintenance	5,252	5,252	6,540	10,968
Total Expenditures	<u>22,871</u>	<u>22,871</u>	<u>22,263</u>	<u>29,674</u>
Net Change in Fund Balance	<u>\$ (2,846)</u>	<u>\$ (2,846)</u>	(1,656)	(6,405)
FUND BALANCE				
Beginning of Year			<u>18,737</u>	<u>25,142</u>
End of Year			<u>\$ 17,081</u>	<u>\$ 18,737</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Fines and Forfeitures	\$ 24,200	\$ 24,200	\$ 86,042	\$ 87,458
Interest	160	160	380	205
Miscellaneous	-	-	8,096	1,185
Total Revenues	<u>24,360</u>	<u>24,360</u>	<u>94,518</u>	<u>88,848</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>\$ (70,640)</u>	<u>\$ (70,640)</u>	94,518	88,848
FUND BALANCE				
Beginning of Year			<u>591,953</u>	<u>503,105</u>
End of Year			<u>\$ 686,471</u>	<u>\$ 591,953</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Operations Revenue	\$ 90,000	\$ 90,000	\$ 97,085	\$ 92,759
Interest	100	100	183	104
Total Revenues	<u>90,100</u>	<u>90,100</u>	<u>97,268</u>	<u>92,863</u>
EXPENDITURES				
Judicial:				
Personnel	10,000	10,000	-	63,658
IMRF	-	-	167	6,988
Social Security	765	765	-	4,233
Internet	-	-	7,474	-
Mileage	1,500	1,500	239	278
Software Maintenance	10,000	10,000	18,008	6,281
Registration Fees	12,000	12,000	13,081	12,501
New Equipment	5,000	5,000	1,969	72
Other	-	-	454	-
Total Expenditures	<u>39,265</u>	<u>39,265</u>	<u>41,392</u>	<u>94,011</u>
Excess (Deficiency) of Revenues Over Expenditures	50,835	50,835	55,876	(1,148)
OTHER FINANCING SOURCES				
Transfers In	-	-	-	10,656
Net Change in Fund Balance	<u>\$ 50,835</u>	<u>\$ 50,835</u>	55,876	9,508
FUND BALANCE				
Beginning of Year			<u>285,930</u>	<u>276,422</u>
End of Year			<u>\$ 341,806</u>	<u>\$ 285,930</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Coroner's Fees	\$ 30,000	\$ 30,000	\$ 39,431	\$ 41,865
Interest	50	50	124	64
Miscellaneous	-	-	-	24,329
Total Revenues	<u>30,050</u>	<u>30,050</u>	<u>39,555</u>	<u>66,258</u>
EXPENDITURES				
General Governmental Services:				
Office Supplies	2,000	2,000	-	1,417
Uniforms and Clothing	2,000	2,000	415	168
Weapons and Ammunition	500	500	-	-
Contractual Services	3,000	3,000	212	432
New Equipment	35,000	35,000	-	31,923
Total Expenditures	<u>42,500</u>	<u>42,500</u>	<u>627</u>	<u>33,940</u>
Net Change in Fund Balance	<u>\$ (12,450)</u>	<u>\$ (12,450)</u>	38,928	32,318
FUND BALANCE				
Beginning of Year			<u>189,568</u>	<u>157,250</u>
End of Year			<u>\$ 228,496</u>	<u>\$ 189,568</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 8,000	\$ 8,000	\$ 5,887	\$ 6,566
Interest	25	25	52	33
Total Revenues	<u>8,025</u>	<u>8,025</u>	<u>5,939</u>	<u>6,599</u>
EXPENDITURES				
Judicial:				
Contractual Services	20,000	20,000	-	10,266
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>-</u>	<u>10,266</u>
Net Change in Fund Balance	<u>\$ (31,975)</u>	<u>\$ (31,975)</u>	5,939	(3,667)
FUND BALANCE				
Beginning of Year			<u>85,017</u>	<u>88,684</u>
End of Year			<u>\$ 90,956</u>	<u>\$ 85,017</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Electronic Citation Fees	\$ 65,000	\$ 65,000	\$ 68,303	\$ 67,688
Interest	50	50	124	59
Total Revenues	<u>65,050</u>	<u>65,050</u>	<u>68,427</u>	<u>67,747</u>
EXPENDITURES				
Judicial:				
Office Supplies	2,500	2,500	46	680
Software Maintenance	20,000	20,000	13,831	15,211
New Equipment	10,000	10,000	-	8,251
Total Expenditures	<u>32,500</u>	<u>32,500</u>	<u>13,877</u>	<u>24,142</u>
Net Change in Fund Balance	<u>\$ 32,550</u>	<u>\$ 32,550</u>	54,550	43,605
FUND BALANCE				
Beginning of Year			<u>178,312</u>	<u>134,707</u>
End of Year			<u>\$ 232,862</u>	<u>\$ 178,312</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Electronic Citation Fees	\$ 4,000	\$ 4,000	\$ 4,124	\$ 5,034
Interest	5	5	13	6
Total Revenues	<u>4,005</u>	<u>4,005</u>	<u>4,137</u>	<u>5,040</u>
EXPENDITURES				
Public Safety and Corrections:				
New Equipment	<u>1,500</u>	<u>1,500</u>	<u>140</u>	<u>214</u>
Net Change in Fund Balance	<u>\$ 2,505</u>	<u>\$ 2,505</u>	3,997	4,826
FUND BALANCE				
Beginning of Year			<u>18,452</u>	<u>13,626</u>
End of Year			<u>\$ 22,449</u>	<u>\$ 18,452</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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 425,000	\$ 425,000	\$ 413,057	\$ 406,490
Interest	308	308	612	361
Total Revenues	<u>425,308</u>	<u>425,308</u>	<u>413,669</u>	<u>406,851</u>
EXPENDITURES				
Highways:				
Heritage Lake Project	57,120	57,120	6,242	162,877
Debt Service:				
Principal	-	-	159,700	160,167
Interest	264,463	264,463	111,310	115,096
Total Expenditures	<u>321,583</u>	<u>321,583</u>	<u>277,252</u>	<u>438,140</u>
Net Change in Fund Balance	<u>\$ 103,725</u>	<u>\$ 103,725</u>	136,417	(31,289)
FUND BALANCE				
Beginning of Year			<u>1,126,991</u>	<u>1,158,280</u>
End of Year			<u>\$ 1,263,408</u>	<u>\$ 1,126,991</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
INDEMNITY FUND
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022	2021
REVENUES		
Fines and Forfeitures:		
Indemnity Fines	\$ 24,359	\$ 25,977
Interest	2,008	4,666
Total Revenues	26,367	30,643
 EXPENDITURES		
General Governmental Services:		
Contractual Services	7,691	289
Excess of Revenues Over Expenditures	18,676	30,354
 OTHER FINANCING USES		
Transfers Out	(6,271)	(25,379)
Net Change in Fund Balance	12,405	4,975
 FUND BALANCE		
Beginning of Year	836,743	831,768
End of Year	\$ 849,148	\$ 836,743

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
SHERIFF’S COMMISSARY FUND
YEAR ENDED NOVEMBER 30, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022	2021
REVENUES		
Charges for Services:		
Phone Use Fees and Commissary Sales	\$ 88,349	\$ 141,297
EXPENDITURES		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	94,234	86,102
Net Change in Fund Balance	(5,885)	55,195
FUND BALANCE		
Beginning of Year	171,614	116,419
End of Year	\$ 165,729	\$ 171,614

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Drug Court Fees	\$ 25,000	\$ 25,000	\$ 23,224	\$ 25,835
Interest	70	70	74	65
Total Revenues	<u>25,070</u>	<u>25,070</u>	<u>23,298</u>	<u>25,900</u>
EXPENDITURES				
Public Safety and Corrections	<u>41,050</u>	<u>41,050</u>	<u>26,355</u>	<u>38,221</u>
Net Change in Fund Balance	<u><u>\$ (15,980)</u></u>	<u><u>\$ (15,980)</u></u>	<u>(3,057)</u>	<u>(12,321)</u>
FUND BALANCE				
Beginning of Year			<u>122,709</u>	<u>135,030</u>
End of Year			<u><u>\$ 119,652</u></u>	<u><u>\$ 122,709</u></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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Public Defender Records	\$ 2,000	\$ 2,000	\$ 3,610	\$ 3,046
Interest	1	1	5	1
Total Revenues	<u>2,001</u>	<u>2,001</u>	<u>3,615</u>	<u>3,047</u>
EXPENDITURES				
	-	-	-	-
Net Change in Fund Balance	<u>\$ 2,001</u>	<u>\$ 2,001</u>	3,615	3,047
FUND BALANCE				
Beginning of Year			<u>6,129</u>	<u>3,082</u>
End of Year			<u>\$ 9,744</u>	<u>\$ 6,129</u>

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 HEALTH INSURANCE FUND
 SCHEDULE OF NET POSITION
 NOVEMBER 30, 2022
 WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2021**

ASSETS	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Cash	<u>\$ 10,672,732</u>	<u>\$ 9,102,340</u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 1,616	\$ 1,862
Flex Spending Payable	41,630	35,583
Estimated Payable for Claims and Losses	757,362	421,783
Due to Others	<u>19,129</u>	<u>19,129</u>
Total Liabilities	<u>819,737</u>	<u>478,357</u>
NET POSITION	<u>9,852,995</u>	<u>8,623,983</u>
Total Liabilities and Net Position	<u>\$ 10,672,732</u>	<u>\$ 9,102,340</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, 2022
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022	2021
OPERATING REVENUES		
Charges for Services	\$ 5,645,017	\$ 5,791,479
Refunds and Recoveries	418,914	976,071
Total Operating Revenues	6,063,931	6,767,550
OPERATING EXPENSES - GENERAL		
GOVERNMENTAL SERVICES		
Medical Claims	4,076,160	4,710,559
Administrative Costs:		
Health and Dental Administration	92,324	97,146
EAP Program	7,200	7,200
Employee Life Insurance	28,314	26,056
Voluntary Life Insurance	17,860	16,388
Voluntary Accidental, Death, and Dismemberment Life Insurance	240	264
Total Administrative Costs	145,938	147,054
Stop-Loss Reinsurance:		
Employee	237,327	206,264
Dependent	355,640	283,021
Aggregate	25,686	18,685
Total Stop-Loss Reinsurance	618,653	507,970
Total Operating Expenses	4,840,751	5,365,583
OPERATING INCOME	1,223,180	1,401,967
NONOPERATING REVENUES		
Interest Income	5,832	3,307
Change in Net Position	1,229,012	1,405,274
NET POSITION		
Beginning of Year	8,623,983	7,218,709
End of Year	\$ 9,852,995	\$ 8,623,983

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 HEALTH INSURANCE FUND
 SCHEDULE OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2022
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Assessments Made to Other Funds	\$ 4,125,055	\$ 4,289,057
Cash Received from Employees and Others	1,519,962	1,502,422
Cash Received from Refunds and Recoveries	418,914	976,071
Cash Paid for Claims	(3,734,780)	(5,025,974)
Cash Paid for Administrative Costs and Stop Loss Insurance	(764,591)	(655,024)
Net Cash Provided by Operating Activities	1,564,560	1,086,552
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Cash and Investments	5,832	3,307
 NET INCREASE IN CASH	1,570,392	1,089,859
 CASH		
Beginning of Year	9,102,340	8,012,481
End of Year	\$ 10,672,732	\$ 9,102,340
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 1,223,180	\$ 1,401,967
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Changes in Assets and Liabilities:		
Accounts Payable	(246)	(1,673)
Accrued Payroll and Related Costs	-	(144)
Flex Spending Payable	6,047	6,020
Estimated Payable for Claims and Losses	335,579	(319,618)
Net Cash Provided by Operating Activities	\$ 1,564,560	\$ 1,086,552

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION
 NOVEMBER 30, 2022**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund
ASSETS				
Cash and Cash Equivalents	\$ 558,803	\$ 5,200	\$ 337,372	\$ 1,817,907
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>558,803</u>	<u>5,200</u>	<u>337,372</u>	<u>1,817,907</u>
LIABILITIES				
Due to Others	-	-	-	84,350
Due to Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,350</u>
FIDUCIARY NET POSITION				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 558,803</u>	<u>\$ 5,200</u>	<u>\$ 337,372</u>	<u>\$ 1,733,557</u>

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION (CONTINUED)
 NOVEMBER 30, 2022**

Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
\$ 32,230	\$ 2,363	\$ 115,572	\$ 1,846,871	\$ 174,528	\$ 4,890,846
-	-	-	137,889	-	137,889
-	-	-	84,023	-	84,023
<u>32,230</u>	<u>2,363</u>	<u>115,572</u>	<u>2,068,783</u>	<u>174,528</u>	<u>5,112,758</u>
-	-	-	-	-	84,350
-	-	-	-	52,684	52,684
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,684</u>	<u>137,034</u>
<u>\$ 32,230</u>	<u>\$ 2,363</u>	<u>\$ 115,572</u>	<u>\$ 2,068,783</u>	<u>\$ 121,844</u>	<u>\$ 4,975,724</u>

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 YEAR ENDED NOVEMBER 30, 2022**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund
ADDITIONS				
Property Taxes Collected for Other Governments	\$ 244,785,008	\$ -	\$ -	\$ -
Fees and Fines Collected for Others	-	-	-	9,254,644
Intergovernmental Allotments	-	-	-	-
Other Amounts Received as Fiscal Agent	-	3	284,003	-
Total Additions	<u>244,785,008</u>	<u>3</u>	<u>284,003</u>	<u>9,254,644</u>
DEDUCTIONS				
Property Taxes Distributed to Other Governments	244,761,326	-	-	-
Fees and Fines Distributed to Others	-	-	-	9,283,615
Other Amounts Distributed as Fiscal Agent	-	-	-	-
Total Deductions	<u>244,761,326</u>	<u>-</u>	<u>-</u>	<u>9,283,615</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	23,682	3	284,003	(28,971)
Fiduciary Net Position - Beginning of Year	<u>535,121</u>	<u>5,197</u>	<u>53,369</u>	<u>1,762,528</u>
FIDUCIARY NET POSITION - END OF YEAR	<u><u>\$ 558,803</u></u>	<u><u>\$ 5,200</u></u>	<u><u>\$ 337,372</u></u>	<u><u>\$ 1,733,557</u></u>

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)
 YEAR ENDED NOVEMBER 30, 2022**

Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,785,008
-	-	-	-	-	9,254,644
-	-	-	2,556,240	223,691	2,779,931
509,434	2	68	1,370	50	794,930
<u>509,434</u>	<u>2</u>	<u>68</u>	<u>2,557,610</u>	<u>223,741</u>	<u>257,614,513</u>
-	-	-	-	-	244,761,326
-	-	-	-	-	9,283,615
495,292	257	-	2,393,637	161,830	3,051,016
<u>495,292</u>	<u>257</u>	<u>-</u>	<u>2,393,637</u>	<u>161,830</u>	<u>257,095,957</u>
14,142	(255)	68	163,973	61,911	518,556
<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>
<u>\$ 32,230</u>	<u>\$ 2,363</u>	<u>\$ 115,572</u>	<u>\$ 2,068,783</u>	<u>\$ 121,844</u>	<u>\$ 4,975,724</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, 2022**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
CURRENT ASSETS			
Cash	\$ 3,413,383	\$ -	\$ 3,413,383
Accounts Receivable	633,285	-	633,285
Prepaid Expenses	53,613	-	53,613
Total Current Assets	<u>4,100,281</u>	<u>-</u>	<u>4,100,281</u>
NONCURRENT ASSETS			
Net Pension Asset	-	204,900	204,900
Capital Assets, Net	-	5,817,680	5,817,680
Total Noncurrent Assets	<u>-</u>	<u>6,022,580</u>	<u>6,022,580</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount for Pensions	-	41,653	41,653
Deferred Amount for OPEB	-	21,172	21,172
Total Deferred Outflows of Resources	<u>-</u>	<u>62,825</u>	<u>62,825</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,100,281</u>	<u>\$ 6,085,405</u>	<u>\$ 10,185,686</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 136,476	\$ -	\$ 136,476
Accrued Payroll and Related Costs	11,241	-	11,241
Leases Payable	-	432,374	432,374
Financed Purchases Payable	-	103,119	103,119
Accrued Interest Payable	-	112,519	112,519
Total Current Liabilities	<u>147,717</u>	<u>648,012</u>	<u>795,729</u>
NONCURRENT LIABILITIES			
Total Other Postemployment Benefit (OPEB) Liability	-	53,524	53,524
Leases Payable	-	3,773,268	3,773,268
Financed Purchases Payable	-	583,363	583,363
Total Noncurrent Liabilities	<u>-</u>	<u>4,410,155</u>	<u>4,410,155</u>
Total Liabilities	<u>147,717</u>	<u>5,058,167</u>	<u>5,205,884</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount for Pensions	-	266,451	266,451
Deferred Amount for OPEB	-	44,061	44,061
Total Deferred Inflows of Resources	<u>-</u>	<u>310,512</u>	<u>310,512</u>
FUND BALANCE/NET POSITION			
Net Investment in Capital Assets	-	925,556	925,556
Unrestricted	3,952,564	(208,830)	3,743,734
Total Fund Balance/Net Position	<u>3,952,564</u>	<u>716,726</u>	<u>4,669,290</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 4,100,281</u>	<u>\$ 6,085,405</u>	<u>\$ 10,185,686</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, 2022**

Fund Balance		\$ 3,952,564
Total net position reported in the statement of net position is different because:		
Capital assets reported in the statement of net position are not current financial resources and, therefore, are not reported as assets in the fund.		
Cost of Capital Assets		9,611,684
Accumulated Depreciation		(3,794,004)
Total		5,817,680
Net pension asset reported in the statement of net position is not a current financial resource and, therefore, is not reported as an asset in the fund.		
		204,900
Deferred Outflows of Resources for Pensions		41,653
Deferred Inflows of Resources for Pensions		(266,451)
Deferred Outflows of Resources for OPEB		21,172
Deferred Inflows of Resources for OPEB		(44,061)
Interest on long-term debt is not accrued in the fund but, rather, is recognized when due.		
		(112,519)
Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the fund. These liabilities consist of the following:		
Total Other Postemployment Benefit (OPEB) Liability		(53,524)
Leases Payable		(4,205,642)
Financed Purchases Payable		(686,482)
Total		(4,945,648)
Net Position		\$ 4,669,290

**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, 2022**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for Services	\$ 2,361,436	\$ -	\$ 2,361,436
Interest	1,990	-	1,990
Miscellaneous	82,738	-	82,738
Total Revenues	<u>2,446,164</u>	<u>-</u>	<u>2,446,164</u>
EXPENDITURES/EXPENSES			
Current	1,484,106	(1,610)	1,482,496
Debt Service:			
Principal	509,033	(509,033)	-
Interest	137,633	98,953	236,586
Capital Outlay	779,183	(779,183)	-
Depreciation	-	143,299	143,299
Total Expenditures/Expenses	<u>2,909,955</u>	<u>(1,047,574)</u>	<u>1,862,381</u>
Excess (Deficiency) of Revenues Over Expenditures	(463,791)	1,047,574	583,783
OTHER FINANCING SOURCES			
Lease Proceeds	178,449	(178,449)	-
Net Change in Fund Balance/Net Position	(285,342)	869,125	583,783
FUND BALANCE/NET POSITION			
Beginning of Year, as Previously Reported	4,237,906	49,370	4,287,276
Prior Period Adjustments	-	(201,769)	(201,769)
Beginning of Year, as Restated	<u>4,237,906</u>	<u>(152,399)</u>	<u>4,085,507</u>
End of Year	<u>\$ 3,952,564</u>	<u>\$ 716,726</u>	<u>\$ 4,669,290</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, 2022**

Net Change in Fund Balance	\$ (285,342)
The change in net position reported in the statement of activities is different because:	
Capital outlays are reported in the fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below is the capital outlay and depreciation expense for the year:	
Capital Outlay	779,183
Depreciation Expense	(143,299)
Total	635,884
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) which do not affect change in fund balance.	
Loss on Disposal of Capital Assets	(41,504)
Issuance of long-term debt provides current financial resources to the fund, but the issuance increases long-term debt in the statement of net position.	
Leases Payable	(178,449)
Repayments of principal on long-term debt are expenditures in the fund, but the repayments reduce long-term debt in the statement of net position.	
Leases Payable	410,018
Financed Purchases Payable	99,015
Total	509,033
Pension contributions are reported in the fund 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	(581)
Pension Income	46,979
Total	46,398
Accrued interest payable reported in the statement of net position requires the use of current financial resources and, therefore, is reported as expenditures in the fund.	
	(98,953)
OPEB contributions are reported in the fund 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	792
OPEB Expense	(4,076)
Total	(3,284)
Change in Net Position	\$ 583,783

**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, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2021**

	2022			2021 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Telephone Surcharges	\$ 1,740,000	\$ 1,740,000	\$ 2,361,436	\$ 2,097,181
Interest	1,000	1,000	1,990	1,219
Miscellaneous	3,500	3,500	82,738	3,330
Total Revenues	<u>1,744,500</u>	<u>1,744,500</u>	<u>2,446,164</u>	<u>2,101,730</u>
EXPENDITURES				
Public Safety and Corrections:				
Salaries	221,894	221,894	334,432	216,751
IMRF	20,259	20,259	30,439	25,933
Social Security	16,975	16,975	25,646	16,316
Medical Insurance	52,668	52,668	79,645	52,607
Supplies	18,500	18,500	30,902	43,183
Contractual Services	750,000	750,000	1,032,708	539,680
Utilities and Maintenance	202,500	202,500	47,762	252,920
Education, Training, and Travel	10,000	10,000	7,425	1,999
Equipment	640,000	640,000	495,881	102,758
Other	96,640	96,640	-	-
Total Public Safety and Corrections	<u>2,029,436</u>	<u>2,029,436</u>	<u>2,084,840</u>	<u>1,252,147</u>
Debt Service:				
Principal	-	-	509,033	-
Interest	-	-	137,633	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>646,666</u>	<u>-</u>
Total Expenditures	<u>2,029,436</u>	<u>2,029,436</u>	<u>2,731,506</u>	<u>1,252,147</u>
Net Change in Fund Balance	<u>\$ (284,936)</u>	<u>\$ (284,936)</u>	<u>(285,342)</u>	<u>849,583</u>
FUND BALANCE				
Beginning of Year			<u>4,237,906</u>	<u>3,388,323</u>
End of Year			<u>\$ 3,952,564</u>	<u>\$ 4,237,906</u>

Debt proceeds and corresponding expenditures are excluded from this schedule for budget comparison purposes.

**TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,
TAX DISTRIBUTIONS, AND TAX RATES
TAX YEARS 2021, 2020, AND 2019**

2021			
ASSESSED VALUATIONS	\$ 2,830,493,862		
Fund	Extension	Distribution	Rate
General	\$ 6,050,271	\$ 5,932,295	.21357
Illinois Municipal Retirement	772,818	758,021	.04347
County Highway	1,875,904	1,839,910	.06643
County Bridge	847,306	831,136	.03003
Federal Aid Matching Tax	706,819	693,347	.02499
County Health	1,012,715	993,222	.03587
Social Security	1,110,207	1,088,999	.04114
Persons With Developmental Disabilities	499,237	489,795	.01850
Veterans' Assistance	177,732	177,092	.00659
Tort Judgment	2,228,629	2,185,910	.06778
Extension Education	141,309	138,621	.00524
Total	\$ 15,422,947	\$ 15,128,348	.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 2021, 2020, AND 2019

2020			2019		
<u>\$ 2,789,145,284</u>			<u>\$ 2,772,561,346</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 5,762,374	\$ 5,713,351	.21357	\$ 5,500,077	\$ 5,420,153	.20535
1,172,873	1,163,101	.04347	848,247	836,415	.03167
1,792,361	1,777,612	.06643	1,759,168	1,734,159	.06568
810,245	803,547	.03003	793,340	782,265	.02962
674,260	668,817	.02499	659,420	650,243	.02462
967,816	959,800	.03587	917,885	904,953	.03427
1,110,007	1,100,988	.04114	1,088,231	1,072,988	.04063
499,152	495,098	.01850	554,695	547,027	.02071
177,806	177,229	.00659	186,416	185,626	.00696
1,828,786	1,813,638	.06778	2,100,127	2,070,488	.07841
141,381	140,379	.00524	157,222	155,249	.00587
<u>\$ 14,937,061</u>	<u>\$ 14,813,560</u>	<u>.55361</u>	<u>\$ 14,564,828</u>	<u>\$ 14,359,566</u>	<u>.54379</u>

**TAZEVELL COUNTY, ILLINOIS
CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2022**

CSFA Number	Program Name	State	Federal	Other	Total
418-00-1310	Child Advocacy Centers	\$ 197,585	\$ -	\$ -	\$ 197,585
420-75-1638	Community Development Block Grant Revolving Loan Fund Closeout Program	-	62,321	-	62,321
444-26-1552	Substance Use Prevention Services	-	145,622	-	145,622
444-80-0226	Maternal & Child Health Program - Better Birth Outcomes	73,894	92,801	-	166,695
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	258,665	-	258,665
444-80-0670	Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program	-	39,618	-	39,618
444-80-0671	Supplemental Nutrition Program for Women, Infants and Children - Farmers Market	-	978	-	978
444-80-0687	Teen Pregnancy Prevention Program - Personal Responsibility Education Program	-	74,174	-	74,174
444-80-1251	All Our Kids Early Childhood Networks	80,046	-	-	80,046
444-80-1411	Teen REACH (Responsibility, Education, Achievement, Caring and Hope)	-	196,584	-	196,584
444-80-1674	Bureau of Maternal and Child Health - Family Case Management/High-Risk Infant	200,525	84,195	-	284,720
482-00-0263	Public Health Emergency Preparedness	-	67,405	-	67,405
482-00-0265	Cities Readiness Initiative Cooperative Agreement	-	48,256	-	48,256
482-00-0901	Local Health Protection Grant	214,740	-	-	214,740
482-00-0902	Tanning Program	1,194	-	-	1,194
482-00-0903	Body Art Establishment Inspection Grant Program	2,391	-	-	2,391
482-00-0903	Influenza Vaccine Promotion	-	12,479	-	12,479
482-00-0904	Vector Surveillance and Control Grants	19,094	-	-	19,094
482-00-0922	Illinois Breast and Cervical Cancer Program	254,068	175,064	-	429,132
482-00-0923	Illinois WISEWOMAN Program	30,260	19,099	-	49,359
482-00-1034	Safe Drinking Water	-	2,600	-	2,600
482-00-1583	Lead Poisoning Prevention and Response	24,248	-	-	24,248
482-00-2104	Local Health Department Overdoses Surveillance and Response Grant	-	57,406	-	57,406
482-00-2406	COVID-19 Crisis Grant	-	98,938	-	98,938
482-00-2426	COVID-19 Contact Tracing Grant	-	201,454	-	201,454
482-00-2528	COVID-19 Mass Vaccination Grant	-	114,391	-	114,391
482-00-2545	Illinois Well Woman Visit Program	-	24,438	-	24,438
482-00-2803	COVID-19 Response Grant	-	378,099	-	378,099
494-10-0343	State and Community Highway Safety/National Priority Program	-	63,144	-	63,144
494-80-0338	Transit 5311 Formula Grants for Rural Areas	-	339,173	-	339,173
494-80-1141	Transit Downstate Operating Assistance	327,113	-	-	327,113
494-80-2410	Coronavirus Aid, Relief, and Economic Security Act - Transit Formula Grants for Rural Areas	-	295,338	-	295,338
546-00-1745	Child Advocacy Centers	-	62,708	-	62,708
586-46-0423	21st CCLC Grant	-	388,897	-	388,897
588-00-0442	State Indoor Radon Grants	-	10,816	-	10,816
588-40-0441	Interagency Hazardous Materials Public Sector Training and Planning Grants	-	15,503	-	15,503
588-40-0450	Emergency Management Performance Grants	-	56,999	-	56,999
856-18-0410	Summer Food Service Program	-	10,409	-	10,409
	Other grant programs and activities	2,101,844	677,881	459,762	3,239,487
	All other costs not allocated	-	-	40,519,422	40,519,422
	Total	<u>\$ 3,527,002</u>	<u>\$ 4,075,455</u>	<u>\$ 40,979,184</u>	<u>\$ 48,581,641</u>



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