

**TAZEWELL COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED NOVEMBER 30, 2023**



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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, 2023, 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, 2023, 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**

As discussed in Note 1, the County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective as of December 1, 2022. 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 net position for multiple opinion units. Beginning fiduciary net position for the Property Tax Fund, a fiduciary fund and part of the aggregate remaining fund information, was restated to account for liabilities that were incorrectly reported by the County in a prior fiscal year. Beginning net position for the discretely presented component unit was also restated to account for accumulated amortization that was incorrectly reported by the County in a prior fiscal year. Additionally, beginning fund balance for the General Fund and beginning net position for the governmental activities was restated to account for grant revenue that was 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, 2023 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, 2023 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, 2023 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, 2023.



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, 2022 (not presented herein) and have issued our report thereon dated October 6, 2023, 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 combining and individual fund statements and schedules 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 2022 basic financial statements. The information was subjected to the audit procedures applied in the audit of the 2022 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 combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended November 30, 2022.

**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 November 12, 2024 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 results 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  
November 12, 2024

**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2023**

<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
<b>CURRENT ASSETS</b>			
Cash	\$ 105,708,539	\$ 3,499,751	\$ 109,208,290
Investments	9,470,010	-	9,470,010
Receivables:			
Property Taxes	16,846,895	-	16,846,895
State of Illinois	7,383,751	-	7,383,751
Other	2,770,061	462,062	3,232,123
Prepaid Expenses	489,256	99,347	588,603
Accrued Interest Receivable	45,734	-	45,734
Inventory, at Cost	99,763	-	99,763
Due from Component Unit	10,941	-	10,941
Due from Fiduciary Funds	52,684	-	52,684
Total Current Assets	<u>142,877,634</u>	<u>4,061,160</u>	<u>146,938,794</u>
<b>NONCURRENT ASSETS</b>			
Capital Assets, Not Depreciated/Amortized	9,263,017	72,576	9,335,593
Capital Assets, Net	<u>47,716,751</u>	<u>5,221,198</u>	<u>52,937,949</u>
Total Noncurrent Assets	<u>56,979,768</u>	<u>5,293,774</u>	<u>62,273,542</u>
Total Assets	199,857,402	9,354,934	209,212,336
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount for Pensions	17,190,887	170,138	17,361,025
Deferred Amount for OPEB	<u>6,578,432</u>	<u>55,393</u>	<u>6,633,825</u>
Total Deferred Outflows of Resources	<u>23,769,319</u>	<u>225,531</u>	<u>23,994,850</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 223,626,721</u>	<u>\$ 9,580,465</u>	<u>\$ 233,207,186</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**NOVEMBER 30, 2023**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	Primary Government Governmental Activities	Component Unit Emergency Telephone System Board	Total Reporting Entity
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 2,261,865	\$ 44,408	\$ 2,306,273
Accrued Payroll and Related Costs	1,519,742	10,900	1,530,642
Due to Primary Government	-	10,941	10,941
Due to Fiduciary Funds	84,023	-	84,023
Flex Spending Payable	11,153	-	11,153
Estimated Payable for Claims and Losses	166,919	-	166,919
Due to Others	42,349	-	42,349
Trust Funds Due to Others	590,472	-	590,472
Unearned Revenue	1,764,912	-	1,764,912
Other Postemployment Benefit (OPEB) Liability	293,214	-	293,214
Debt Certificates	5,485	-	5,485
Lines of Credit	159,700	-	159,700
Leases Payable	281,336	477,509	758,845
Subscriptions Payable	141,705	-	141,705
Financed Purchases Payable	-	107,393	107,393
Notes Payable	109,746	-	109,746
Accrued Interest Payable	118,394	117,005	235,399
Total Current Liabilities	<u>7,551,015</u>	<u>768,156</u>	<u>8,319,171</u>
<b>NONCURRENT LIABILITIES</b>			
Compensated Absences Payable	627,656	-	627,656
Net Pension Liability	19,367,095	191,676	19,558,771
Total Other Postemployment Benefit (OPEB) Liability	7,628,236	67,302	7,695,538
Lines of Credit	2,172,108	-	2,172,108
Leases Payable	679,497	3,947,610	4,627,107
Subscriptions Payable	549,166	-	549,166
Financed Purchases Payable	-	228,324	228,324
Notes Payable	299,451	-	299,451
Total Noncurrent Liabilities	<u>31,323,209</u>	<u>4,434,912</u>	<u>35,758,121</u>
Total Liabilities	38,874,224	5,203,068	44,077,292
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Subsequent Year's Property Taxes	16,846,895	-	16,846,895
Deferred Amount for Pensions	505,033	4,998	510,031
Deferred Amount for OPEB	26,245,747	219,794	26,465,541
Total Deferred Inflows of Resources	<u>43,597,675</u>	<u>224,792</u>	<u>43,822,467</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	54,856,196	532,938	55,389,134
Restricted for:			
Judicial	2,334,035	-	2,334,035
Public Safety and Corrections	1,088,817	-	1,088,817
Highways	3,262,632	-	3,262,632
Health and Welfare	867,492	-	867,492
General Governmental Services	6,061,361	-	6,061,361
Retirement	4,126,030	-	4,126,030
Unrestricted	68,558,259	3,619,667	72,177,926
Total Net Position	<u>141,154,822</u>	<u>4,152,605</u>	<u>145,307,427</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 223,626,721</u>	<u>\$ 9,580,465</u>	<u>\$ 233,207,186</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2023**

	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	
<b>PRIMARY GOVERNMENT</b>							
Governmental Activities:							
Judicial	\$ 11,408,143	\$ 2,392,517	\$ 1,863,436	\$ -	\$ (7,152,190)	\$ -	\$ (7,152,190)
Public Safety and Corrections	18,052,752	874,648	3,454,896	-	(13,723,208)	-	(13,723,208)
Community Development	890,200	260,838	-	764,042	134,680	-	134,680
Highways	8,857,706	1,159,375	-	505,382	(7,192,949)	-	(7,192,949)
Health and Welfare	9,985,538	2,557,927	5,063,643	-	(2,363,968)	-	(2,363,968)
General Governmental Services	6,065,399	5,075,562	3,770,809	3,127,108	5,908,080	-	5,908,080
Interest Expense	231,556	-	-	-	(231,556)	-	(231,556)
<b>Total Primary Government</b>	<b>\$ 55,491,294</b>	<b>\$ 12,320,867</b>	<b>\$ 14,152,784</b>	<b>\$ 4,396,532</b>	<b>(24,621,111)</b>	<b>-</b>	<b>(24,621,111)</b>
<b>COMPONENT UNIT</b>							
Emergency Telephone System Board	<u>\$ 2,517,843</u>	<u>\$ 2,015,315</u>	<u>\$ 435,731</u>	<u>\$ -</u>	-	(66,797)	(66,797)
<b>GENERAL REVENUES</b>							
Property Taxes					16,159,275	-	16,159,275
Sales Taxes/Retailers' Occupation Taxes					17,823,756	-	17,823,756
Motor Fuel Tax Allotments					3,843,480	-	3,843,480
State Income Taxes					3,904,499	-	3,904,499
Personal Property Replacement Taxes					4,128,049	-	4,128,049
Other Taxes					1,296,762	-	1,296,762
Unrestricted Interest Earnings					560,587	2,975	563,562
Miscellaneous					1,045,134	56,455	1,101,589
<b>Total General Revenues</b>					<u>48,761,542</u>	<u>59,430</u>	<u>48,820,972</u>
<b>Change in Net Position</b>					24,140,431	(7,367)	24,133,064
<b>NET POSITION</b>							
Beginning of Year, as Previously Reported					104,473,096	4,669,290	109,142,386
Prior Period Adjustments					<u>12,541,295</u>	<u>(509,318)</u>	<u>12,031,977</u>
Beginning of Year, as Restated					<u>117,014,391</u>	<u>4,159,972</u>	<u>121,174,363</u>
End of Year					<u>\$ 141,154,822</u>	<u>\$ 4,152,605</u>	<u>\$ 145,307,427</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
NOVEMBER 30, 2023**

<b>ASSETS</b>	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash	\$ 55,959,501	\$ 1,750,044	\$ 3,604,209	\$ 3,385,951	\$ 30,866,420	\$ 95,566,125
Investments	6,795,408	-	419,327	1,664,298	590,977	9,470,010
Receivables:						
Property Taxes	6,646,259	-	-	1,077,654	9,122,982	16,846,895
State of Illinois	5,808,780	-	345,989	687,158	541,824	7,383,751
Other	235,567	-	-	31,826	2,496,158	2,763,551
Prepaid Expenses	285,464	30,165	23,554	12,316	137,757	489,256
Accrued Interest Receivable	44,647	-	-	1,087	-	45,734
Inventory, at Cost	-	-	-	99,763	-	99,763
Due from Other Funds	1,426,983	-	-	12,398	154,534	1,593,915
<b>Total Assets</b>	<b>\$ 77,202,609</b>	<b>\$ 1,780,209</b>	<b>\$ 4,393,079</b>	<b>\$ 6,972,451</b>	<b>\$ 43,910,652</b>	<b>\$ 134,259,000</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 725,589	\$ 148,247	\$ 225,120	\$ 23,766	\$ 1,139,320	\$ 2,262,042
Accrued Payroll and Related Costs	1,155,391	10	6,473	147,902	209,966	1,519,742
Due to Other Funds	110,027	2,395	89,113	143,178	1,269,600	1,614,313
Due to Others - Deferred Prosecution	23,220	-	-	-	-	23,220
Trust Funds to Due Others	590,472	-	-	-	-	590,472
Unearned Revenue	-	1,575,692	-	88,985	100,235	1,764,912
<b>Total Liabilities</b>	<b>2,604,699</b>	<b>1,726,344</b>	<b>320,706</b>	<b>403,831</b>	<b>2,719,121</b>	<b>7,774,701</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent Year's Property Taxes	6,646,259	-	-	1,077,654	9,122,982	16,846,895
Unavailable Revenue	95,164	-	-	-	2,301,701	2,396,865
<b>Total Deferred Inflows of Resources</b>	<b>6,741,423</b>	<b>-</b>	<b>-</b>	<b>1,077,654</b>	<b>11,424,683</b>	<b>19,243,760</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventory	-	-	-	99,763	-	99,763
Prepaid Expenses	285,464	30,165	23,554	12,316	137,757	489,256
Restricted for:						
Judicial	-	-	-	-	2,334,035	2,334,035
Public Safety and Corrections	-	-	-	-	1,088,817	1,088,817
Highways	-	-	-	-	3,381,026	3,381,026
Health and Welfare	-	-	-	-	867,492	867,492
General Governmental Services	-	-	-	-	3,782,802	3,782,802
Retirement	-	-	-	-	4,126,030	4,126,030
Assigned to:						
Judicial	-	-	-	-	610,161	610,161
Public Safety and Corrections	121,131	-	-	-	697,701	818,832
Highways	-	-	4,048,819	-	9,086,986	13,135,805
Health and Welfare	-	-	-	5,378,887	2,029,320	7,408,207
General Governmental Services	-	-	-	-	1,679,683	1,679,683
Working Cash	434,790	-	-	-	-	434,790
Unassigned	67,015,102	23,700	-	-	(54,962)	66,983,840
<b>Total Fund Balances</b>	<b>67,856,487</b>	<b>53,865</b>	<b>4,072,373</b>	<b>5,490,966</b>	<b>29,766,848</b>	<b>107,240,539</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 77,202,609</b>	<b>\$ 1,780,209</b>	<b>\$ 4,393,079</b>	<b>\$ 6,972,451</b>	<b>\$ 43,910,652</b>	<b>\$ 134,259,000</b>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
TO STATEMENT OF NET POSITION  
NOVEMBER 30, 2023**

Total Fund Balances of Governmental Funds		\$ 107,240,539
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	\$ 127,692,005	
Accumulated Depreciation	<u>70,712,237</u>	56,979,768
Receivables that are not available to pay for current period expenditures are reported as deferred inflows of resources in the governmental funds.		
		2,396,865
Deferred Outflows of Resources for Pensions		
		17,190,887
Deferred Inflows of Resources for Pensions		
		(505,033)
Deferred Outflows of Resources for OPEB		
		6,578,432
Deferred Inflows of Resources for OPEB		
		(26,245,747)
Interest on long-term debt is not accrued in the governmental funds but, rather, is recognized when due.		
		(118,394)
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.		
		9,951,900
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	627,656	
Net Pension Liability	19,367,095	
Total Other Postemployment Benefit (OPEB) Liability	7,921,450	
Debt Certificates	5,485	
Lines of Credit	2,331,808	
Leases Payable	960,833	
Subscriptions Payable	690,871	
Notes Payable	<u>409,197</u>	<u>(32,314,395)</u>
Net Position of Governmental Activities		<u>\$ 141,154,822</u>

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, 2023**

	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Property Taxes	\$ 6,026,556	\$ -	\$ -	\$ 1,033,835	\$ 9,098,884	\$ 16,159,275
Sales Taxes/Retailers' Occupation Taxes	16,307,569	-	-	-	1,516,187	17,823,756
Intergovernmental	16,461,627	3,127,108	3,843,480	4,341,380	3,443,129	31,216,724
Licenses and Permits	858,010	-	-	-	-	858,010
Charges for Services	3,146,325	-	70,577	878,587	4,049,519	8,145,008
Fines and Forfeitures	79,533	-	-	-	136,937	216,470
Interest	327,198	145,239	9,540	33,925	34,009	549,911
Miscellaneous	428,212	-	24	226,436	498,111	1,152,783
Total Revenues	<u>43,635,030</u>	<u>3,272,347</u>	<u>3,923,621</u>	<u>6,514,163</u>	<u>18,776,776</u>	<u>76,121,937</u>
<b>EXPENDITURES</b>						
Current:						
Judicial	9,303,034	-	-	-	325,194	9,628,228
Public Safety and Corrections	14,634,269	-	-	-	458,587	15,092,856
Community Development	359,098	-	-	-	470,148	829,246
Highways	-	-	4,608,966	-	2,886,090	7,495,056
Health and Welfare	-	-	-	6,011,682	3,028,840	9,040,522
General Governmental Services	5,614,847	224,473	-	-	2,375,902	8,215,222
Retirement	-	-	-	-	733,420	733,420
Capital Outlay	3,448,886	2,872,473	1,203,766	-	1,302,934	8,828,059
Debt Service:						
Principal	309,905	-	-	32,645	347,319	689,869
Interest	70,622	-	-	5,060	142,244	217,926
Total Expenditures	<u>33,740,661</u>	<u>3,096,946</u>	<u>5,812,732</u>	<u>6,049,387</u>	<u>12,070,678</u>	<u>60,770,404</u>
Excess (Deficiency) of Revenues Over Expenditures	9,894,369	175,401	(1,889,111)	464,776	6,706,098	15,351,533
<b>OTHER FINANCING SOURCES (USES)</b>						
Subscription and Lease Proceeds	1,457,606	-	-	-	181,310	1,638,916
Proceeds from Issuance of Notes Payable	-	-	-	-	51,879	51,879
Insurance Proceeds	-	-	366,221	-	5,695	371,916
Transfers In	2,997,588	-	-	-	504,583	3,502,171
Transfers Out	(470,293)	(146,624)	(11,184)	(125)	(2,873,945)	(3,502,171)
Total Other Financing Sources (Uses)	<u>3,984,901</u>	<u>(146,624)</u>	<u>355,037</u>	<u>(125)</u>	<u>(2,130,478)</u>	<u>2,062,711</u>
Net Change in Fund Balances	13,879,270	28,777	(1,534,074)	464,651	4,575,620	17,414,244
<b>FUND BALANCES</b>						
Beginning of Year, as Previously Reported	41,435,922	25,088	5,606,447	5,026,315	25,191,228	77,285,000
Prior Period Adjustments	12,541,295	-	-	-	-	12,541,295
Beginning of Year, as Restated	<u>53,977,217</u>	<u>25,088</u>	<u>5,606,447</u>	<u>5,026,315</u>	<u>25,191,228</u>	<u>89,826,295</u>
End of Year	<u>\$ 67,856,487</u>	<u>\$ 53,865</u>	<u>\$ 4,072,373</u>	<u>\$ 5,490,966</u>	<u>\$ 29,766,848</u>	<u>\$ 107,240,539</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, 2023**

Net Change in Fund Balances of Governmental Funds	\$	17,414,244
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	\$ 8,828,059	
Depreciation Expense	<u>(2,776,487)</u>	6,051,572
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	505,382	
Loss on Disposal of Capital Assets	<u>(337,238)</u>	168,144
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	1,989,164	
Pension Expense	<u>(3,098,440)</u>	(1,109,276)
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	(803,735)	
Subscriptions Payable	(835,181)	
Notes Payable	<u>(51,879)</u>	(1,690,795)
Repayments of principal on long-term debt are expenditures in the governmental funds, but the the repayments reduce long-term debt in the statement of net position.		
Debt Certificates	32,645	
Line of Credit	159,700	
Leases Payable	248,788	
Subscriptions Payable	144,310	
Notes Payable	<u>104,426</u>	689,869
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.		
		(93,156)
Accrued interest payable reported in the statement of net position requires the use of current financial resources and, therefore, is reported as expenditures in governmental funds.		
		(13,631)
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	468,090	
OPEB Expense	<u>(125,944)</u>	342,146
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		2,282,409
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>98,905</u>
Change in Net Position of Governmental Activities	\$	<u><u>24,140,431</u></u>

See accompanying Notes to Basic Financial Statements.



**TAZEWELL COUNTY, ILLINOIS  
PROPRIETARY FUND – INTERNAL SERVICE FUND  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2023**

**ASSETS**

Cash	\$ 10,142,414
Accounts Receivable	<u>6,510</u>
Total Assets	<u>10,148,924</u>

**LIABILITIES**

Accounts Payable	(177)
Flex Spending Payable	11,153
Estimated Payable for Claims and Losses	166,919
Due to Others	<u>19,129</u>
Total Liabilities	<u>197,024</u>

**NET POSITION**

Unrestricted	<u><u>\$ 9,951,900</u></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, 2023**

<b>OPERATING REVENUES</b>	
Charges for Services	\$ 5,230,298
Refunds and Recoveries	<u>339,405</u>
Total Operating Revenues	5,569,703
 <b>OPERATING EXPENSES</b>	
Medical Claims	4,633,943
Administrative Costs	190,705
Stop-Loss Reinsurance	<u>656,826</u>
Total Operating Expenses	<u>5,481,474</u>
 <b>OPERATING INCOME</b>	 88,229
 <b>NONOPERATING REVENUES</b>	
Interest Income	<u>10,676</u>
Change in Net Position	98,905
 <b>NET POSITION</b>	
Beginning of Year	<u>9,852,995</u>
End of Year	<u><u>\$ 9,951,900</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, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Received from Assessments Made to Other Funds	\$ 3,820,265
Cash Received from Employees and Others	1,410,033
Cash Received from Refunds and Recoveries	332,895
Cash Paid for Claims	(5,256,656)
Cash Paid for Administrative Costs and Stop Loss Insurance	(847,531)
Net Cash Used by Operating Activities	(540,994)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Received on Cash and Investments	10,676
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**NET DECREASE IN CASH**

(530,318)

**CASH**

Beginning of Year	10,672,732
End of Year	\$ 10,142,414

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

Operating Income	\$ 88,229
Adjustments to Reconcile Operating Income to Net Cash Used by Operating Activities:	
Changes in Assets and Liabilities:	
Accounts Receivable	(6,510)
Accounts Payable	(1,793)
Flex Spending Payable	(30,477)
Estimated Payable for Claims and Losses	(590,443)
Net Cash Used by Operating Activities	\$ (540,994)

**TAZEWELL COUNTY, ILLINOIS  
 FIDUCIARY FUNDS – CUSTODIAL FUNDS  
 STATEMENT OF FIDUCIARY NET POSITION  
 NOVEMBER 30, 2023**

**ASSETS**

Cash and Cash Equivalents	\$ 5,156,763
Accounts Receivable	167,537
Due from Other Funds	84,023
Total Assets	5,408,323

**LIABILITIES**

Accounts Payable	1,532
Due to Others	799,899
Due to Other Funds	52,684
Total Liabilities	854,115

**FIDUCIARY NET POSITION**

Restricted for Individuals, Organizations, and Other Governments	\$ 4,554,208
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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, 2023**

**ADDITIONS**

Property Taxes Collected for Other Governments	\$ 257,337,647
Fees and Fines Collected for Others	9,285,956
Intergovernmental Allotments	1,858,542
Other Amounts Received as Fiscal Agent	<u>545,665</u>
Total Additions	<u>269,027,810</u>

**DEDUCTIONS**

Property Taxes Distributed to Other Governments	257,337,647
Fees and Fines Distributed to Others	9,200,928
Other Amounts Distributed as Fiscal Agent	<u>2,351,948</u>
Total Deductions	<u>268,890,523</u>

**NET INCREASE IN FIDUCIARY NET POSITION**

137,287

Fiduciary Net Position - Beginning of Year, as Previously Reported

4,975,724

Prior Period Adjustments

(558,803)

Fiduciary Net Position - Beginning of Year, as Restated

4,416,921

**FIDUCIARY NET POSITION - END OF YEAR**

\$ 4,554,208

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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/amortization of capital assets, including right-of-use lease and subscription assets, 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, 2023**

**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 multiple types of deferred inflows which occur related to revenue recognition. The governmental funds report unavailable revenue. 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, 2023**

**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/amortization, 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, 2023, 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, 2023, 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, 2023**

**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, the Sheriff's Drug Fund, the National Opioid Settlement Fund, the LACTF Grant Fund, and the PMEG 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, 2023**

**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, 2023.
- **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, 2023**

**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.

**Adoption of New Accounting Standards**

In May 2020, the Governmental Accounting Standards Board issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This standard defines a subscription-based information technology arrangement (SBITA); establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; provides the capitalization criteria for outlays other than the subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA.

The County adopted the requirements of the guidance effective December 1, 2022, and has elected to apply the provisions of this standard to the beginning of the period of adoption.

**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, 2023, the carrying amount of the County’s bank deposits (includes checking, savings, and certificates of deposit) was \$22,076,960 (excludes cash on hand and petty cash in the amount of \$6,781, which is included in the cash balance in the statement of net position). As of November 30, 2023, -\$0- of the County’s bank balance of \$23,493,392 was exposed to custodial credit risk.

As of November 30, 2023, the County’s investments included the following:

	<u>Fair Value*</u>	<u>Maturities (In Years) Less Than One</u>	<u>Carrying Amount</u>
Sweep Accounts	\$ 101,751,322	\$ 101,751,322	\$ 101,751,322

\* Equivalent to Deposit Balance



**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

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

Sweep Accounts

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

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

It is the County's policy, to the extent possible, that the County will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than 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, 2023**

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

**Reconciliation**

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2023 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 109,208,290	\$ -	\$ 109,208,290
Investments	9,470,010	-	9,470,010
Cash and Investments	-	5,156,763	5,156,763
Total	<u>\$ 118,678,300</u>	<u>\$ 5,156,763</u>	<u>\$ 123,835,063</u>
Cash on Hand and Petty Cash			\$ 6,781
Bank Deposits			22,076,960
Sweep Accounts			101,751,322
Total			<u>\$ 123,835,063</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 2022 are reflected as revenues in fiscal year 2023. 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 2023 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 2024.

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, 2023**

**NOTE 4 RECEIVABLES**

Certain receivables at November 30, 2023 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	\$ 4,476,737	\$ -	\$ -	\$ -
Income Taxes	224,197	-	-	-
Video Gaming Taxes	24,364	-	-	-
Replacement Taxes	133,938	-	18,253	34,263
Use Taxes	256,293	-	-	-
Motor Fuel Taxes	-	345,989	-	-
Reimbursements and Grants	440,377	-	-	507,561
Department of Public Health and Department of Human Services	-	-	668,905	-
Miscellaneous	252,874	-	-	-
Total	<u>\$ 5,808,780</u>	<u>\$ 345,989</u>	<u>\$ 687,158</u>	<u>\$ 541,824</u>
		General Fund	County Health Fund	Nonmajor Governmental Funds
Other:				
Tipping Fees		\$ -	\$ -	\$ 65,062
Fuel Reimbursements		-	-	43,507
Clinic Fees		-	31,826	-
Circuit Clerk Fees		128,931	-	79,489
National Opioid Settlements		-	-	2,308,100
Other		106,636	-	-
Total		<u>\$ 235,567</u>	<u>\$ 31,826</u>	<u>\$ 2,496,158</u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**NOTE 5 CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2023 was as follows:

**Primary Government**

	Balance at November 30, 2022	Additions	Deductions	Balance at November 30, 2023
Not Depreciated/Amortized:				
Land	\$ 1,735,715	\$ 460,487	\$ -	\$ 2,196,202
Construction in Progress	2,310,665	5,460,159	704,009	7,066,815
Depreciated/Amortized:				
Buildings and Building				
Improvements	30,903,877	51,424	395,000	30,560,301
Land Improvements	1,679,450	57,859	-	1,737,309
Furnishings and Equipment	16,465,779	1,569,922	377,789	17,657,912
Leases and Subscriptions	766,183	1,638,916	-	2,405,099
Infrastructure	65,319,558	748,809	-	66,068,367
Total Capital Assets	<u>119,181,227</u>	<u>9,987,576</u>	<u>1,476,798</u>	<u>127,692,005</u>
Less Accumulated Depreciation/ Amortization for:				
Buildings and Building				
Improvements	13,547,439	645,126	111,916	14,080,649
Land Improvements	1,307,000	25,937	-	1,332,937
Furnishings and Equipment	11,243,181	899,024	373,509	11,768,696
Leases and Subscriptions	367,153	353,292	-	720,445
Infrastructure	41,956,402	853,108	-	42,809,510
Total Accumulated Depreciation/Amortization	<u>68,421,175</u>	<u>2,776,487</u>	<u>485,425</u>	<u>70,712,237</u>
Governmental Capital Assets, Net	<u>\$ 50,760,052</u>	<u>\$ 7,211,089</u>	<u>\$ 991,373</u>	<u>\$ 56,979,768</u>

Construction in progress consists primarily of incomplete Highway Department projects.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**NOTE 5 CAPITAL ASSETS (CONTINUED)**

**Primary Government (Continued)**

Depreciation/amortization expense was charged to functions/programs as follows at November 30, 2023:

Judicial	\$ 174,820
Public Safety and Corrections	894,522
Community Development	2,874
Highways	1,126,168
Health and Welfare	137,536
General Governmental Services	<u>440,567</u>
Total Depreciation/ Amortization Expense	<u><u>\$ 2,776,487</u></u>

**Discretely Presented Component Unit**

	Balance at November 30, 2022 (as Restated)	Additions	Deductions	Balance at November 30, 2023
Not Depreciated/Amortized:				
Construction in Progress	\$ -	\$ 72,576	\$ -	\$ 72,576
Depreciated/Amortized:				
Equipment	9,611,684	714,780	-	10,326,464
Less Accumulated Depreciation/ Amortization for:				
Equipment	<u>4,303,322</u>	<u>801,944</u>	<u>-</u>	<u>5,105,266</u>
Component Unit Capital Assets, Net	<u><u>\$ 5,308,362</u></u>	<u><u>\$ (14,588)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,293,774</u></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, 2023:

	Balance November 30, 2022	Additions	Reductions	Balance November 30, 2023	Current Portion	Long-Term Portion
General Obligation						
Debt Certificates	\$ 38,130	\$ -	\$ 32,645	\$ 5,485	\$ 5,485	\$ -
Lines of Credit	2,491,508	-	159,700	2,331,808	159,700	2,172,108
Leases Payable	405,886	803,735	248,788	960,833	281,336	679,497
Subscriptions Payable	-	835,181	144,310	690,871	141,705	549,166
Notes Payable	461,744	51,879	104,426	409,197	109,746	299,451
Total	<u><u>\$ 3,397,268</u></u>	<u><u>\$ 1,690,795</u></u>	<u><u>\$ 689,869</u></u>	<u><u>\$ 4,398,194</u></u>	<u><u>\$ 697,972</u></u>	<u><u>\$ 3,700,222</u></u>

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

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

**Primary Government (Continued)**

General obligation debt at November 30, 2023 is comprised of the following original issue:

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

\$ 5,485

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, 2023 are as follows:

Year Ending November 30:	Principal	Interest	Total Principal and Interest
2024	\$ 5,485	\$ -	\$ 5,485

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, a backhoe, phone equipment, copier equipment, and police 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 agreements to finance the use of various softwares and information technologies. These agreements qualify as subscriptions payable for accounting purposes based on the criteria of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, 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, 2023**

**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	Subscriptions Payable
Equipment	\$ 1,569,918	\$ 835,181
Less: Accumulated Depreciation/Amortization	612,096	108,349
Total	\$ 957,822	\$ 726,832

Depreciation/amortization expense for these assets totaled \$244,943 and \$108,349, respectively.

The future minimum obligations and the net present value of these minimum payments as of November 30, 2023 were as follows:

Year Ending November 30:	Leases Payable	Subscriptions Payable
2024	\$ 310,714	\$ 187,519
2025	106,548	187,519
2026	106,549	122,105
2027	188,156	69,722
2028	92,861	69,722
Thereafter	278,582	209,165
Total	1,083,410	845,752
Less: Amount Representing Interest	122,577	154,881
Present Value of Minimum Payments	\$ 960,833	\$ 690,871

**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, 2023:

	Balance November 30,			Balance November 30,		
	2022	Additions	Reductions	2023	Current Portion	Long-Term Portion
Leases Payable	\$ 4,205,642	\$ 714,780	\$ 495,303	\$ 4,425,119	\$ 477,509	\$ 3,947,610
Financed Purchases Payable	686,482	-	350,765	335,717	107,393	228,324
Total	\$ 4,892,124	\$ 714,780	\$ 846,068	\$ 4,760,836	\$ 584,902	\$ 4,175,934

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, 2023**

**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	\$ 5,330,440	\$ 1,059,518
Less: Accumulated Depreciation/Amortization	1,135,827	582,736
Total	\$ 4,194,613	\$ 476,782

Depreciation/amortization expense for these assets totaled \$626,509 and \$105,952, respectively.

The future minimum obligations and the net present value of these minimum payments as of November 30, 2023 were as follows:

<u>Year Ending November 30,</u>	Leases Payable	Financed Purchases Payable
2024	\$ 583,386	\$ 131,574
2025	582,113	131,574
2026	584,760	131,572
2027	577,928	-
2028	568,405	-
Thereafter	2,019,518	-
Total	4,916,110	394,720
Less: Amount Representing Interest Present Value of Minimum Payments	490,991	59,003
	\$ 4,425,119	\$ 335,717

**Compensated Absences Payable**

Activity for compensated absences payable for the governmental activities for the year ended November 30, 2023 was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 534,500	\$ 1,378,745	\$ 1,285,589	\$ 627,656	\$ -

**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, 2023, using the 2022 assessed valuation, the statutory limit for the County was \$85,294,839, providing a debt margin of \$78,467,614.



**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**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, 2023 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	American Rescue Plan	\$ 2,395
	County Motor Fuel Tax	5,090
	County Health	141,894
	Nonmajor Governmental	1,266,663
	Component Unit	10,941
County Health	General	10,082
	Nonmajor Governmental	2,316
Nonmajor Governmental	General	99,945
	County Health	1,284
	Nonmajor Governmental	621
	Fiduciary	52,684
Fiduciary	County Motor Fuel Tax	84,023
	Total	<u>\$ 1,677,938</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, or interfund borrowings for negative cash balances.

Interfund transfers consisted of the following:

<u>Transfers Out</u>	<u>Transfers In</u>		
	General Fund	Nonmajor Governmental Funds	Total
General Fund	\$ -	\$ 470,293	\$ 470,293
American Rescue Plan Fund	146,624	-	146,624
County Motor Fuel Tax Fund	-	11,184	11,184
County Health Fund	125	-	125
Nonmajor Governmental Funds	<u>2,850,839</u>	<u>23,106</u>	<u>2,873,945</u>
Total	<u>\$ 2,997,588</u>	<u>\$ 504,583</u>	<u>\$ 3,502,171</u>

The transfers to the General Fund primarily represent unrestricted interest earnings from various funds and reimbursements for IMRF and social security contributions.

The transfers to the nonmajor governmental funds represent unrestricted fees from various funds, primarily the General Fund.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**NOTE 9 OTHER REQUIRED DISCLOSURES**

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

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
Police Vehicle and Equipment	\$ 50,000	\$ 68,667	\$ 18,667
Children's Advocacy Center	298,384	308,280	9,896
Law Enforcement Operations	15,000	56,768	41,768
Circuit Clerk Operations	48,750	77,097	28,347
Emergency System Telephone Board	2,242,395	2,468,129	225,734

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

Fund	Amount of Deficit Balance
Sheriff's Grant	\$ (28,630)
Law Enforcement Operations	(26,332)

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

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**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, 2022, the following employees were covered by the benefit terms:

<b>Regular Plan</b>	<b>IMRF</b>
Retirees and Beneficiaries Currently Receiving Benefits	360
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	332
Active Plan Members	334
Total	1026
<b>SLEP</b>	
Retirees and Beneficiaries Currently Receiving Benefits	50
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	7
Active Plan Members	40
Total	97

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**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 2023 and 2022 was 6.92% and 9.13%, respectively. For the fiscal year ended November 30, 2023, the County contributed \$1,444,152 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 2023 and 2022 was 14.34% and 18.23%, respectively. For the fiscal year ended November 30, 2023, the County contributed \$569,040 to the plan.

**Net Pension Liability (Asset)**

The County's net pension liability (asset) was measured as of December 31, 2022. 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, 2022:

- 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, 2023**

**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	36%	6.50%
International Equities	18%	7.60%
Fixed Income	25%	4.90%
Real Estate	11%	6.20%
Alternatives	9%	N/A
Private Equity	N/A	9.90%
Commodities	N/A	6.25%
Cash Equivalents	1%	4.00%
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 4.05%, and the resulting single discount rate is 7.25%.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**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)
<b>Balances at December 31, 2021</b>	\$ 152,420,816	\$ 168,812,819	\$ (16,392,003)
Changes for the Year:			
Service Cost	2,338,238	-	2,338,238
Interest on Total Pension Liability	10,882,572	-	10,882,572
Differences Between Expected and Actual Experience of the Total Pension Liability	3,788,855	-	3,788,855
Contributions - Employer	-	2,514,187	(2,514,187)
Contributions - Employee	-	1,217,853	(1,217,853)
Investment Income	-	(22,836,146)	22,836,146
Benefit Payments, including Refunds of Employee Contributions	(7,735,733)	(7,735,733)	-
Administrative Expense	-	(105,901)	105,901
Other (Net Transfer)	382,376	651,274	(268,898)
Net Changes	9,656,308	(26,294,466)	35,950,774
<b>Balances at December 31, 2022</b>	<u>\$ 162,077,124</u>	<u>\$ 142,518,353</u>	<u>\$ 19,558,771</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, 2022 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)	\$ 39,906,675	\$ 19,558,771	\$ 3,338,223

\* 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, 2023**

**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, 2023, the County recognized pension expense of \$3,129,105. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b><u>Deferred Amounts Related to Pensions</u></b>		
<b><i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i></b>		
Differences Between Expected and Actual Experience	\$ 3,188,805	\$ 109,404
Changes of Assumptions	-	400,627
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	12,369,017	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	15,557,822	510,031
<b><i>Pension Contributions Made Subsequent to the Measurement Date</i></b>	1,803,203	-
Total Deferred Amounts Related to Pensions	\$ 17,361,025	\$ 510,031

\$1,803,203 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, 2024.

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:

Year Ending November 30,	Pension Expense
2024	\$ 185,200
2025	3,040,428
2026	4,772,873
2027	7,049,290
Total	\$ 15,047,791

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**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, 2023, the following employees were covered by the benefit terms:

Active Employees	324
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Inactive Employees Currently Receiving Benefits	37
Total	361

**Total OPEB Liability**

The County's total OPEB liability of \$7,988,752 was measured as of November 30, 2023 and was determined by an actuarial valuation as of December 1, 2023.

*Actuarial assumptions and other inputs.* The total OPEB liability in the December 1, 2023 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	3.49%
Healthcare Cost Trend Rates	5.75% in fiscal year 2023, decreasing 0.25% every two years until reaching 5.00% in fiscal year 2029

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, 2023**

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

**Total OPEB Liability (Continued)**

The actuarial assumptions used in the December 1, 2023 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, 2022	\$ 19,455,127
Changes for the year:	
Service Cost	814,691
Interest	717,893
Differences Between Expected and Actual Experience	(12,919,153)
Changes in Assumptions or Other Inputs	234,048
Benefit Payments	(313,854)
Net Changes	(11,466,375)
Balance at November 30, 2023	\$ 7,988,752

Changes in assumptions and other inputs reflect a change in the discount rate from 3.72% in fiscal year 2022 to 3.49% in fiscal year 2023.

*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 (2.49%) or 1-percentage-point higher (4.49%) than the current discount rate:

	1% Decrease (2.49%)	Discount Rate (3.49%)	1% Increase (4.49%)
Total OPEB Liability	\$ 9,199,729	\$ 7,988,752	\$ 7,007,845

*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	\$ 6,834,484	\$ 7,988,752	\$ 9,467,361

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**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, 2023, the County recognized OPEB expense of \$126,998. At November 30, 2023, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

<b><u>Deferred Amounts Related to OPEB</u></b>	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
<b><i>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</i></b>		
Differences Between Expected and Actual Experience	\$ -	\$ 13,935,842
Changes of Assumptions	6,633,825	12,529,699
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>\$ 6,633,825</u>	<u>\$ 26,465,541</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:

<b><u>Year Ending November 30,</u></b>	<b><u>OPEB Expense</u></b>
2024	\$ (1,405,586)
2025	(1,405,586)
2026	(1,405,586)
2027	(1,405,586)
2028	(1,550,653)
Thereafter	<u>(12,658,719)</u>
Total	<u>\$ (19,831,716)</u>

**TAZEWELL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2023**

**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, 2023, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$166,919. 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 \$9,951,900 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 2023 and 2022 were as follows:

	Health Insurance Fund
Balance - November 30, 2021	\$ 421,783
Claims Incurred	4,076,160
Claims Paid	(3,740,581)
Balance - November 30, 2022	757,362
Claims Incurred	4,633,943
Claims Paid	(5,224,386)
Balance - November 30, 2023	\$ 166,919

**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.

During the month of May 2023, the County entered a contract with a contractor for the replacement of windows in the McKenzie Building. As of November 30, 2023, there was a remaining commitment on this contract of approximately \$680,000.

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

**NOTE 13 COMMITMENTS AND CONTINGENCIES (CONTINUED)**

During the month of July 2023, the County entered a contract with a contractor for the abatement and demolition of the Arcade and Tobin Buildings. As of November 30, 2023, there was a remaining commitment on this contract of approximately \$540,000.

**NOTE 14 SUBSEQUENT EVENTS**

During the month of June 2024, the County entered a contract with an information technology (IT) firm for an estimated annual cost of approximately \$550,000 over three years related to fully-managed IT services.

Subsequent to November 30, 2023, the County entered contracts with an architect and contractor related to the design and construction of the new Justice Center Annex Building. The County expects this contract to cost approximately \$44,000,000.

**NOTE 15 RESTATEMENTS OF FUND BALANCE AND NET POSITION**

During the fiscal year, the County determined that it had incorrectly reported liabilities in a prior fiscal year. It was determined that fiduciary net position for the Property Tax Fund, a fiduciary fund, as of November 30, 2022 was overstated by \$558,803:

	Fiduciary Funds
Fiduciary Net Position - Beginning of Year, as Previously Reported	\$ 4,975,724
Prior Period Adjustments:	
Understatement of Liabilities	(558,803)
Fiduciary Net Position - Beginning of Year, as Restated	\$ 4,416,921

During the fiscal year, the County determined that it had incorrectly reported capital assets, specifically accumulated amortization, in a prior fiscal year. It was determined that net position for the discretely presented component unit as of November 30, 2022 was overstated by \$509,318:

	Emergency System Telephone Board
Net Position - Beginning of Year, as Previously Reported	\$ 4,669,290
Prior Period Adjustments:	
Understatement of Accumulated Amortization	(509,318)
Net Position - Beginning of Year, as Restated	\$ 4,159,972

**TAZEWELL COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2023**

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

During the fiscal year, the County determined that it had incorrectly reported grant revenue in a prior fiscal year. It was determined that fund balance for the General Fund and net position for the governmental activities as of November 30, 2022 was understated by \$12,541,95:

	<u>General Fund</u>
Fund Balance - Beginning of Year, as Previously Reported	\$ 41,435,922
Prior Period Adjustments:	
Understatement of Grant Revenue	12,541,295
Fund Balance - Beginning of Year, as Restated	\$ 53,977,217
	<u>Governmental Activities</u>
Net Position - Beginning of Year, as Previously Reported	\$ 104,473,096
Prior Period Adjustments:	
Understatement of Grant Revenue	12,541,295
Net Position - Beginning of Year, as Restated	\$ 117,014,391

**TAZEWELL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – MAJOR FUNDS**  
**YEAR ENDED NOVEMBER 30, 2023**

	General Fund		
	Original Budget	Amended Budget	Actual
<b>REVENUES</b>			
Property Taxes	\$ 6,043,182	\$ 6,043,182	\$ 6,026,556
Sales Taxes/Retailers' Occupation Taxes	13,049,213	13,049,213	16,307,569
Intergovernmental	8,112,219	8,122,219	16,461,627
Licenses and Permits	810,425	810,425	858,010
Charges for Services	3,013,227	3,013,227	3,146,325
Fines and Forfeitures	90,000	90,000	79,533
Interest	17,198	17,198	327,198
Miscellaneous	329,850	350,147	428,212
Total Revenues	<u>31,465,314</u>	<u>31,495,611</u>	<u>43,635,030</u>
<b>EXPENDITURES</b>			
Judicial	10,555,739	10,643,509	9,676,810
Public Safety and Corrections	15,411,030	15,588,910	15,213,035
Community Development	459,831	464,881	402,208
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	12,311,980	12,107,456	6,610,475
Debt Service	-	-	380,527
Total Expenditures	<u>38,738,580</u>	<u>38,804,756</u>	<u>32,283,055</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,273,266)	(7,309,145)	11,351,975
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance Proceeds	-	-	-
Transfers In	3,576,563	3,576,563	2,997,588
Transfers Out	-	-	(470,293)
Total Other Financing Sources (Uses)	<u>3,576,563</u>	<u>3,576,563</u>	<u>2,527,295</u>
Net Change in Fund Balances	<u>\$ (3,696,703)</u>	<u>\$ (3,732,582)</u>	13,879,270
<b>FUND BALANCES</b>			
Beginning of Year, as Previously Reported			41,435,922
Prior Period Adjustments			<u>12,541,295</u>
Beginning of Year, as Restated			<u>53,977,217</u>
End of Year			<u>\$ 67,856,487</u>

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

**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, 2023**

American Rescue Plan Fund			County Motor Fuel Tax Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	3,127,108	3,558,907	3,558,907	3,843,480
-	-	-	-	-	-
-	-	-	66,750	66,750	70,577
-	-	-	-	-	-
775	775	145,239	5,500	5,500	9,540
-	-	-	-	-	24
<u>775</u>	<u>775</u>	<u>3,272,347</u>	<u>3,631,157</u>	<u>3,631,157</u>	<u>3,923,621</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,911,123	6,911,123	5,812,732
-	-	-	-	-	-
10,890,997	10,890,997	3,096,946	-	-	-
-	-	-	-	-	-
<u>10,890,997</u>	<u>10,890,997</u>	<u>3,096,946</u>	<u>6,911,123</u>	<u>6,911,123</u>	<u>5,812,732</u>
(10,890,222)	(10,890,222)	175,401	(3,279,966)	(3,279,966)	(1,889,111)
-	-	-	366,221	366,221	366,221
-	-	-	-	-	-
-	-	(146,624)	-	-	(11,184)
-	-	(146,624)	366,221	366,221	355,037
<u>(10,890,222)</u>	<u>(10,890,222)</u>	<u>28,777</u>	<u>(2,913,745)</u>	<u>(2,913,745)</u>	<u>(1,534,074)</u>
		25,088			5,606,447
		-			-
		<u>25,088</u>			<u>5,606,447</u>
		<u>\$ 53,865</u>			<u>\$ 4,072,373</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, 2023**

	County Health Fund		
	Original Budget	Amended Budget	Actual
<b>REVENUES</b>			
Property Taxes	\$ 1,036,704	\$ 1,036,704	\$ 1,033,835
Sales Taxes/Retailers' Occupation Taxes	-	-	-
Intergovernmental	4,244,824	4,244,824	4,341,380
Licenses and Permits	-	-	-
Charges for Services	998,431	998,431	878,587
Fines and Forfeitures	-	-	-
Interest	800	800	33,925
Miscellaneous	10,750	10,750	226,436
Total Revenues	<u>6,291,509</u>	<u>6,291,509</u>	<u>6,514,163</u>
<b>EXPENDITURES</b>			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	6,325,915	6,317,915	6,011,682
General Governmental Services	-	-	-
Debt Service	30,000	38,000	37,705
Total Expenditures	<u>6,355,915</u>	<u>6,355,915</u>	<u>6,049,387</u>
Excess (Deficiency) of Revenues Over Expenditures	(64,406)	(64,406)	464,776
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	(125)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(125)</u>
Net Change in Fund Balances	<u>\$ (64,406)</u>	<u>\$ (64,406)</u>	464,651
<b>FUND BALANCES</b>			
Beginning of Year, as Previously Reported			5,026,315
Prior Period Adjustments			<u>-</u>
Beginning of Year, as Restated			<u>5,026,315</u>
End of Year			<u>\$ 5,490,966</u>



**TAZEWELL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**YEAR ENDED NOVEMBER 30, 2023**

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability - Beginning	\$ 19,455,127	\$ 25,453,169	\$ 30,896,696	\$ 25,177,764	\$ 16,898,140	\$ 18,059,702	\$ 16,982,721
Service Cost	814,691	1,302,633	1,552,598	1,227,191	490,519	688,948	665,072
Interest on Total OPEB Liability	717,893	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	(12,919,153)	-	(1,047,608)	-	(2,722,437)	-	-
Changes in Assumptions	234,048	(7,541,429)	(6,276,570)	4,094,482	8,379,840	(2,240,756)	-
Benefit Payments and Refunds	(313,854)	(293,214)	(326,569)	(296,064)	(258,901)	(253,546)	(201,386)
Net Change in Total OPEB Liability	<u>(11,466,375)</u>	<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>\$ 7,988,752</u>	<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	25,961,690	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	30.77%	76.94%	105.57%	139.99%	119.64%	73.12%	116.61%

In fiscal year 2023, the discount rate increased from 3.72% to 3.49%.

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, 2023**

**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.

None of the individual major fund incurred excesses of expenditures over budget.

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2023**

	Special Revenue				
	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund
<b>ASSETS</b>					
Cash	\$ 3,727	\$ 2,455,741	\$ 3,547,914	\$ 4,087,467	\$ 2,741,502
Investments	-	-	133,312	-	-
Receivables:					
Property Taxes	-	1,374,518	1,602,870	893,124	745,052
State of Illinois:					
Replacement Taxes	-	14,842	-	-	-
Grants	-	-	-	68,636	-
Other	-	-	-	-	-
Prepaid Expenses	-	-	78,898	-	-
Due from Other Funds	-	-	-	52,684	12,553
<b>Total Assets</b>	<b>\$ 3,727</b>	<b>\$ 3,845,101</b>	<b>\$ 5,362,994</b>	<b>\$ 5,101,911</b>	<b>\$ 3,499,107</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 141,280	\$ 80,837	\$ 46,929	\$ 65,408
Accrued Payroll and Related Costs	-	-	7,861	-	-
Due to Other Funds	-	4,067	651,606	-	1
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>145,347</b>	<b>740,304</b>	<b>46,929</b>	<b>65,409</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	-	1,374,518	1,602,870	893,124	745,052
Unavailable Revenue	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,374,518</b>	<b>1,602,870</b>	<b>893,124</b>	<b>745,052</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	-	78,898	-	-
Restricted for:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	710,732	1,260,204
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	2,316,230	-	-
Retirement	-	2,325,236	-	-	-
Assigned to:					
Judicial	-	-	-	-	-
Public Safety and Corrections	3,727	-	-	-	-
Highways	-	-	-	3,451,126	1,428,442
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	624,692	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>3,727</b>	<b>2,325,236</b>	<b>3,019,820</b>	<b>4,161,858</b>	<b>2,688,646</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,727</b>	<b>\$ 3,845,101</b>	<b>\$ 5,362,994</b>	<b>\$ 5,101,911</b>	<b>\$ 3,499,107</b>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2023**

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
\$ 558,639	\$ 1,936,482	\$ 895,649	\$ 4,491,641	\$ 209,257	\$ 276,280	\$ 104,110	\$ 1,059,974
-	-	-	-	-	-	-	-
-	1,309,249	-	1,996,324	510,043	266,805	-	-
-	-	-	19,421	-	-	-	-
-	-	-	-	-	-	-	-
18,510	-	161	43,507	-	-	7,540	17,414
-	-	2,429	-	-	-	50	-
47,889	6,257	12,863	9,000	-	-	-	622
<u>\$ 625,038</u>	<u>\$ 3,251,988</u>	<u>\$ 911,102</u>	<u>\$ 6,559,893</u>	<u>\$ 719,300</u>	<u>\$ 543,085</u>	<u>\$ 111,700</u>	<u>\$ 1,078,010</u>
\$ 23,407	\$ -	\$ 8,021	\$ 73,178	\$ 180,000	\$ 6,057	\$ 1,356	\$ 18,656
-	71,665	16,652	64,070	-	6,224	1,291	-
47,859	70,280	24,858	48,989	-	14,793	2,147	10,656
-	-	-	-	-	-	-	-
71,266	141,945	49,531	186,237	180,000	27,074	4,794	29,312
-	1,309,249	-	1,996,324	510,043	266,805	-	-
-	-	-	-	-	-	-	-
-	1,309,249	-	1,996,324	510,043	266,805	-	-
-	-	2,429	-	-	-	50	-
-	-	-	-	-	-	34,816	803,852
82,740	-	-	-	-	-	-	-
-	-	-	248,361	-	-	-	-
-	-	294,397	-	29,257	96,233	-	-
-	-	-	-	-	-	-	-
-	1,800,794	-	-	-	-	-	-
-	-	-	-	-	-	72,040	244,846
471,032	-	-	-	-	-	-	-
-	-	-	4,128,971	-	-	-	-
-	-	564,745	-	-	152,973	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
553,772	1,800,794	861,571	4,377,332	29,257	249,206	106,906	1,048,698
<u>\$ 625,038</u>	<u>\$ 3,251,988</u>	<u>\$ 911,102</u>	<u>\$ 6,559,893</u>	<u>\$ 719,300</u>	<u>\$ 543,085</u>	<u>\$ 111,700</u>	<u>\$ 1,078,010</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2023**

	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
<b>ASSETS</b>					
Cash	\$ -	\$ 376,164	\$ 175,338	\$ 62,794	\$ 1,656,540
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Replacement Taxes	-	-	-	-	-
Grants	49,686	-	-	-	-
Other	-	1,095	745	-	65,062
Prepaid Expenses	-	35,114	-	-	5,159
Due from Other Funds	-	-	-	-	1,284
Total Assets	<u>\$ 49,686</u>	<u>\$ 412,373</u>	<u>\$ 176,083</u>	<u>\$ 62,794</u>	<u>\$ 1,728,045</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 49,686	\$ 11,597	\$ 35	\$ -	\$ 100
Accrued Payroll and Related Costs	-	11,896	881	-	8,542
Due to Other Funds	-	12,247	280	-	42,747
Unearned Revenue	-	-	235	-	-
Total Liabilities	<u>49,686</u>	<u>35,740</u>	<u>1,431</u>	<u>-</u>	<u>51,389</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	35,114	-	-	5,159
Restricted for:					
Judicial	-	-	93,301	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	420,796
General Governmental Services	-	341,519	-	14,372	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	81,351	-	-
Public Safety and Corrections	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	1,250,701
General Governmental Services	-	-	-	48,422	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>376,633</u>	<u>174,652</u>	<u>62,794</u>	<u>1,676,656</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 49,686</u>	<u>\$ 412,373</u>	<u>\$ 176,083</u>	<u>\$ 62,794</u>	<u>\$ 1,728,045</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2023**

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
\$ 26,857	\$ 852,951	\$ 122,282	\$ 92,322	\$ 11,142	\$ 581,017	\$ 148,762	\$ 65,395
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
366,869	-	-	14,895	7,475	-	-	-
-	17,423	33	-	-	752	-	-
-	-	-	-	-	15,023	-	-
-	-	-	-	-	-	-	-
<u>\$ 393,726</u>	<u>\$ 870,374</u>	<u>\$ 122,315</u>	<u>\$ 107,217</u>	<u>\$ 18,617</u>	<u>\$ 596,792</u>	<u>\$ 148,762</u>	<u>\$ 65,395</u>
\$ 366,868	\$ 854	\$ 16	\$ 10,046	\$ -	\$ 1,164	\$ 94	\$ -
-	3,144	-	6,900	2,503	8,337	-	-
-	2,545	-	6,277	44,744	6,845	175,000	-
-	-	-	-	-	-	-	-
366,868	6,543	16	23,223	47,247	16,346	175,094	-
-	-	-	-	-	-	-	-
-	-	-	23,142	-	-	-	-
-	-	-	23,142	-	-	-	-
-	-	-	-	-	15,023	-	-
-	670,986	-	-	-	-	-	-
-	-	113,963	-	-	-	-	65,200
-	-	-	-	-	-	-	-
26,809	-	-	-	-	-	-	-
-	-	-	-	-	396,854	-	-
-	-	-	-	-	-	-	-
-	192,845	-	-	-	-	-	-
-	-	8,336	-	-	-	-	195
-	-	-	-	-	-	-	-
49	-	-	60,852	-	-	-	-
-	-	-	-	-	168,569	-	-
-	-	-	-	(28,630)	-	(26,332)	-
26,858	863,831	122,299	60,852	(28,630)	580,446	(26,332)	65,395
<u>\$ 393,726</u>	<u>\$ 870,374</u>	<u>\$ 122,315</u>	<u>\$ 107,217</u>	<u>\$ 18,617</u>	<u>\$ 596,792</u>	<u>\$ 148,762</u>	<u>\$ 65,395</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2023**

	Special Revenue				
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
<b>ASSETS</b>					
Cash	\$ 15,454	\$ 742,316	\$ 393,852	\$ 252,320	\$ 91,618
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
State of Illinois:					
Replacement Taxes	-	-	-	-	-
Grants	-	-	-	-	-
Other	36	301	8,403	-	439
Prepaid Expenses	-	-	1,084	-	-
Due from Other Funds	-	-	11,338	-	-
Total Assets	<u>\$ 15,490</u>	<u>\$ 742,617</u>	<u>\$ 414,677</u>	<u>\$ 252,320</u>	<u>\$ 92,057</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 41,921	\$ -	\$ -
Accrued Payroll and Related Costs	-	-	-	-	-
Due to Other Funds	624	-	682	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>624</u>	<u>-</u>	<u>42,603</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenses	-	-	1,084	-	-
Restricted for:					
Judicial	-	-	359,795	-	86,765
Public Safety and Corrections	-	529,204	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	8,351	-	-	161,961	-
Retirement	-	-	-	-	-
Assigned to:					
Judicial	-	-	11,195	-	5,292
Public Safety and Corrections	-	213,413	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	6,515	-	-	90,359	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>14,866</u>	<u>742,617</u>	<u>372,074</u>	<u>252,320</u>	<u>92,057</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 15,490</u>	<u>\$ 742,617</u>	<u>\$ 414,677</u>	<u>\$ 252,320</u>	<u>\$ 92,057</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2023**

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	National Opioid Settlement Fund
\$ 268,668	\$ 24,421	\$ 1,246,971	\$ 534,677	\$ 168,499	\$ 105,054	\$ 13,614	\$ 365,067
-	-	-	457,665	-	-	-	-
-	-	424,997	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,536	-	-	-	-	1,807	294	2,308,100
-	-	-	-	-	-	-	-
-	-	-	-	-	44	-	-
<u>\$ 273,204</u>	<u>\$ 24,421</u>	<u>\$ 1,671,968</u>	<u>\$ 992,342</u>	<u>\$ 168,499</u>	<u>\$ 106,905</u>	<u>\$ 13,908</u>	<u>\$ 2,673,167</u>
\$ -	\$ -	\$ 6,795	\$ -	\$ -	\$ 5,015	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	102,309	-	44	-	-
-	-	-	-	-	-	-	-
-	-	6,795	102,309	-	5,059	-	-
-	-	424,997	-	-	-	-	-
-	-	-	-	-	-	-	2,278,559
-	-	424,997	-	-	-	-	2,278,559
-	-	-	-	-	-	-	-
270,634	-	-	-	-	-	13,886	-
-	24,141	-	-	168,499	101,130	-	-
-	-	1,161,729	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	148,907	-	-	-	394,608
-	-	-	-	-	-	-	-
2,570	-	-	-	-	-	22	-
-	280	-	-	-	716	-	-
-	-	78,447	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	741,126	-	-	-	-
-	-	-	-	-	-	-	-
<u>273,204</u>	<u>24,421</u>	<u>1,240,176</u>	<u>890,033</u>	<u>168,499</u>	<u>101,846</u>	<u>13,908</u>	<u>394,608</u>
<u>\$ 273,204</u>	<u>\$ 24,421</u>	<u>\$ 1,671,968</u>	<u>\$ 992,342</u>	<u>\$ 168,499</u>	<u>\$ 106,905</u>	<u>\$ 13,908</u>	<u>\$ 2,673,167</u>



**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
NOVEMBER 30, 2023**

	Special Revenue		
<b>ASSETS</b>	LACTF Grant Fund	PMEG Fund	Total
Cash	\$ 100,000	\$ 3,942	\$ 30,866,420
Investments	-	-	590,977
Receivables:			
Property Taxes	-	-	9,122,982
State of Illinois:			
Replacement Taxes	-	-	34,263
Grants	-	-	507,561
Other	-	-	2,496,158
Prepaid Expenses	-	-	137,757
Due from Other Funds	-	-	154,534
Total Assets	\$ 100,000	\$ 3,942	\$ 43,910,652
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ 1,139,320
Accrued Payroll and Related Costs	-	-	209,966
Due to Other Funds	-	-	1,269,600
Unearned Revenue	100,000	-	100,235
Total Liabilities	100,000	-	2,719,121
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Subsequent Year's Property Taxes	-	-	9,122,982
Unavailable Revenue	-	-	2,301,701
Total Deferred Inflows of Resources	-	-	11,424,683
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid Expenses	-	-	137,757
Restricted for:			
Judicial	-	-	2,334,035
Public Safety and Corrections	-	3,940	1,088,817
Highways	-	-	3,381,026
Health and Welfare	-	-	867,492
General Governmental Services	-	-	3,782,802
Retirement	-	-	4,126,030
Assigned to:			
Judicial	-	-	610,161
Public Safety and Corrections	-	2	697,701
Highways	-	-	9,086,986
Health and Welfare	-	-	2,029,320
General Governmental Services	-	-	1,679,683
Unassigned	-	-	(54,962)
Total Fund Balances	-	3,942	29,766,848
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 100,000	\$ 3,942	\$ 43,910,652

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
YEAR ENDED NOVEMBER 30, 2023**

	Special Revenue				
	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund
<b>REVENUES</b>					
Property Taxes	\$ -	\$ 1,384,838	\$ 1,969,147	\$ 857,062	\$ 714,835
Public Safety Sales Taxes	-	853,660	-	-	-
Intergovernmental	-	450,783	-	271,355	52,397
Charges for Services	-	-	-	247,888	-
Fines and Forfeitures	-	-	-	-	-
Interest	4	-	1,425	5,658	3,208
Miscellaneous	-	-	20	49	-
Total Revenues	4	2,689,281	1,970,592	1,382,012	770,440
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	262,515	337,721
Health and Welfare	-	-	-	-	-
General Governmental Services	-	-	1,618,433	-	-
Retirement	-	353,595	-	-	-
Capital Outlay	-	-	-	155,170	228,525
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	353,595	1,618,433	417,685	566,246
Excess (Deficiency) of Revenues Over Expenditures	4	2,335,686	352,159	964,327	204,194
<b>OTHER FINANCING SOURCES (USES)</b>					
Subscription and Lease Proceeds	-	-	-	-	-
Proceeds from Issuance of Notes Payable	-	-	-	-	-
Insurance Proceeds	-	-	5,695	-	-
Transfers In	-	-	18,301	-	-
Transfers Out	-	(1,529,026)	-	-	-
Total Other Financing Sources (Uses)	-	(1,529,026)	23,996	-	-
Net Change in Fund Balances	4	806,660	376,155	964,327	204,194
<b>FUND BALANCES</b>					
Beginning of Year	3,723	1,518,576	2,643,665	3,197,531	2,484,452
End of Year	\$ 3,727	\$ 2,325,236	\$ 3,019,820	\$ 4,161,858	\$ 2,688,646

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023**

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
\$ -	\$ 1,090,100	\$ -	\$ 1,915,174	\$ 502,641	\$ 259,317	\$ -	\$ -
-	662,527	-	-	-	-	-	-
-	-	-	589,898	-	-	-	-
254,721	-	775,163	586,189	-	-	70,588	241,387
-	-	14,230	-	-	-	-	-
565	-	733	5,295	-	-	-	952
-	-	860	31,223	-	875	-	-
<u>255,286</u>	<u>1,752,627</u>	<u>790,986</u>	<u>3,127,779</u>	<u>502,641</u>	<u>260,192</u>	<u>70,588</u>	<u>242,339</u>
-	-	-	-	-	-	45,561	58,374
188,726	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,119,877	-	-	-	-
-	-	556,060	-	499,050	294,822	-	-
-	-	-	-	-	-	-	-
-	379,825	-	-	-	-	-	-
31,000	-	-	313,551	-	-	-	-
-	-	-	20,380	-	-	-	-
-	-	-	11,137	-	-	-	-
<u>219,726</u>	<u>379,825</u>	<u>556,060</u>	<u>2,464,945</u>	<u>499,050</u>	<u>294,822</u>	<u>45,561</u>	<u>58,374</u>
35,560	1,372,802	234,926	662,834	3,591	(34,630)	25,027	183,965
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
470,323	-	-	11,184	-	-	-	-
-	(1,344,699)	-	-	-	-	-	-
<u>470,323</u>	<u>(1,344,699)</u>	<u>-</u>	<u>11,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
505,883	28,103	234,926	674,018	3,591	(34,630)	25,027	183,965
47,889	1,772,691	626,645	3,703,314	25,666	283,836	81,879	864,733
<u>\$ 553,772</u>	<u>\$ 1,800,794</u>	<u>\$ 861,571</u>	<u>\$ 4,377,332</u>	<u>\$ 29,257</u>	<u>\$ 249,206</u>	<u>\$ 106,906</u>	<u>\$ 1,048,698</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023**

	Special Revenue				
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	764,042	-	6,300	-	-
Charges for Services	-	481,412	16,662	13,956	347,676
Fines and Forfeitures	-	-	-	-	-
Interest	-	372	161	66	(29)
Miscellaneous	-	-	-	-	-
Total Revenues	<u>764,042</u>	<u>481,784</u>	<u>23,123</u>	<u>14,022</u>	<u>347,647</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	2,758	-	-
Public Safety and Corrections	-	-	-	-	-
Community Development	470,148	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	375,637
General Governmental Services	-	472,458	-	6,164	-
Retirement	-	-	-	-	-
Capital Outlay	300,679	-	-	-	-
Debt Service:					
Principal	-	104,426	-	-	-
Interest	-	23,743	-	-	-
Total Expenditures	<u>770,827</u>	<u>600,627</u>	<u>2,758</u>	<u>6,164</u>	<u>375,637</u>
Excess (Deficiency) of Revenues Over Expenditures	(6,785)	(118,843)	20,365	7,858	(27,990)
<b>OTHER FINANCING SOURCES (USES)</b>					
Subscription and Lease Proceeds	-	-	-	-	-
Proceeds from Issuance of Notes Payable	-	51,879	-	-	-
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(220)
Total Other Financing Sources (Uses)	<u>-</u>	<u>51,879</u>	<u>-</u>	<u>-</u>	<u>(220)</u>
Net Change in Fund Balances	(6,785)	(66,964)	20,365	7,858	(28,210)
<b>FUND BALANCES</b>					
Beginning of Year	<u>6,785</u>	<u>443,597</u>	<u>154,287</u>	<u>54,936</u>	<u>1,704,866</u>
End of Year	<u>\$ -</u>	<u>\$ 376,633</u>	<u>\$ 174,652</u>	<u>\$ 62,794</u>	<u>\$ 1,676,656</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023**

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,074,281	-	-	202,379	31,694	-	-	-
-	239,333	58,739	-	-	261,634	87,644	-
-	-	-	-	-	-	-	16,107
49	843	128	39	-	610	146	90
-	-	-	70,476	-	-	-	-
1,074,330	240,176	58,867	272,894	31,694	262,244	87,790	16,197
-	103,363	-	-	-	-	-	-
-	-	11,238	-	31,266	-	21,498	63,168
-	-	-	-	-	-	-	-
994,991	-	-	308,280	-	-	-	-
-	-	-	-	-	231,911	-	-
-	-	-	-	-	-	-	-
-	-	57,429	-	-	181,310	35,270	-
-	-	-	-	-	62,813	-	-
-	-	-	-	-	2,601	-	-
994,991	103,363	68,667	308,280	31,266	478,635	56,768	63,168
79,339	136,813	(9,800)	(35,386)	428	(216,391)	31,022	(46,971)
-	-	-	-	-	181,310	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	181,310	-	-
79,339	136,813	(9,800)	(35,386)	428	(35,081)	31,022	(46,971)
(52,481)	727,018	132,099	96,238	(29,058)	615,527	(57,354)	112,366
\$ 26,858	\$ 863,831	\$ 122,299	\$ 60,852	\$ (28,630)	\$ 580,446	\$ (26,332)	\$ 65,395

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023**

	Special Revenue				
	County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	18,257	-	107,002	49,219	6,535
Fines and Forfeitures	-	76,170	-	-	-
Interest	15	717	363	245	87
Miscellaneous	-	-	-	-	-
Total Revenues	<u>18,272</u>	<u>76,887</u>	<u>107,365</u>	<u>49,464</u>	<u>6,622</u>
<b>EXPENDITURES</b>					
Current:					
Judicial	-	-	77,097	-	5,521
Public Safety and Corrections	-	20,741	-	-	-
Community Development	-	-	-	-	-
Highways	-	-	-	-	-
Health and Welfare	-	-	-	-	-
General Governmental Services	20,487	-	-	25,640	-
Retirement	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>20,487</u>	<u>20,741</u>	<u>77,097</u>	<u>25,640</u>	<u>5,521</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,215)	56,146	30,268	23,824	1,101
<b>OTHER FINANCING SOURCES (USES)</b>					
Subscription and 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	(2,215)	56,146	30,268	23,824	1,101
<b>FUND BALANCES</b>					
Beginning of Year	<u>17,081</u>	<u>686,471</u>	<u>341,806</u>	<u>228,496</u>	<u>90,956</u>
End of Year	<u>\$ 14,866</u>	<u>\$ 742,617</u>	<u>\$ 372,074</u>	<u>\$ 252,320</u>	<u>\$ 92,057</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023**

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	National Opioid Settlement Fund
\$ -	\$ -	\$ 405,770	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
72,609	2,410	-	-	81,797	24,545	4,153	-
-	-	-	26,490	-	-	-	-
253	23	1,438	10,429	-	111	11	-
-	-	-	-	-	-	-	394,608
<u>72,862</u>	<u>2,433</u>	<u>407,208</u>	<u>36,919</u>	<u>81,797</u>	<u>24,656</u>	<u>4,164</u>	<u>394,608</u>
32,520	-	-	-	-	-	-	-
-	461	-	-	79,027	42,462	-	-
-	-	-	-	-	-	-	-
-	-	165,977	-	-	-	-	-
-	-	-	809	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	159,700	-	-	-	-	-
-	-	104,763	-	-	-	-	-
<u>32,520</u>	<u>461</u>	<u>430,440</u>	<u>809</u>	<u>79,027</u>	<u>42,462</u>	<u>-</u>	<u>-</u>
40,342	1,972	(23,232)	36,110	2,770	(17,806)	4,164	394,608
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	4,775	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
40,342	1,972	(23,232)	40,885	2,770	(17,806)	4,164	394,608
232,862	22,449	1,263,408	849,148	165,729	119,652	9,744	-
<u>\$ 273,204</u>	<u>\$ 24,421</u>	<u>\$ 1,240,176</u>	<u>\$ 890,033</u>	<u>\$ 168,499</u>	<u>\$ 101,846</u>	<u>\$ 13,908</u>	<u>\$ 394,608</u>

**TAZEWELL COUNTY, ILLINOIS  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023**

	Special Revenue		
	LACTF Grant Fund	PMEG Fund	Total
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ 9,098,884
Public Safety Sales Taxes	-	-	1,516,187
Intergovernmental	-	-	3,443,129
Charges for Services	-	-	4,049,519
Fines and Forfeitures	-	3,940	136,937
Interest	-	2	34,009
Miscellaneous	-	-	498,111
Total Revenues	-	3,942	18,776,776
<b>EXPENDITURES</b>			
Current:			
Judicial	-	-	325,194
Public Safety and Corrections	-	-	458,587
Community Development	-	-	470,148
Highways	-	-	2,886,090
Health and Welfare	-	-	3,028,840
General Governmental Services	-	-	2,375,902
Retirement	-	-	733,420
Capital Outlay	-	-	1,302,934
Debt Service:			
Principal	-	-	347,319
Interest	-	-	142,244
Total Expenditures	-	-	12,070,678
Excess (Deficiency) of Revenues Over Expenditures	-	3,942	6,706,098
<b>OTHER FINANCING SOURCES (USES)</b>			
Subscription and Lease Proceeds	-	-	181,310
Proceeds from Issuance of Notes Payable	-	-	51,879
Insurance Proceeds	-	-	5,695
Transfers In	-	-	504,583
Transfers Out	-	-	(2,873,945)
Total Other Financing Sources (Uses)	-	-	(2,130,478)
Net Change in Fund Balances	-	3,942	4,575,620
<b>FUND BALANCES</b>			
Beginning of Year	-	-	25,191,228
End of Year	\$ -	\$ 3,942	\$ 29,766,848



**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
BALANCE SHEET – BY ACCOUNT  
NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2022**

<b>ASSETS</b>	General Account	Working Cash Account	Total	
			2023	2022
Cash and Cash Equivalents	\$ 55,749,237	\$ 210,264	\$ 55,959,501	\$ 32,863,596
Investments	6,554,045	241,363	6,795,408	3,645,493
Receivables:				
Property Taxes	6,646,259	-	6,646,259	5,982,750
State of Illinois:				
Sales Taxes	4,476,737	-	4,476,737	4,448,985
Income Taxes	224,197	-	224,197	224,046
Video Gaming Taxes	24,364	-	24,364	22,640
Replacement Taxes	133,938	-	133,938	214,838
Use Taxes	256,293	-	256,293	271,128
Reimbursements and Grants	440,377	-	440,377	586,108
Miscellaneous	252,874	-	252,874	89,364
Other	235,567	-	235,567	120,837
Total Receivables	12,690,606	-	12,690,606	11,960,696
Prepaid Expenses	285,464	-	285,464	83,230
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	1,426,983	-	1,426,983	1,051,728
Due from (to) Other General Fund Accounts	16,837	(16,837)	-	-
<b>Total Assets</b>	<b>\$ 76,767,819</b>	<b>\$ 434,790</b>	<b>\$ 77,202,609</b>	<b>\$ 49,649,390</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 725,589	\$ -	\$ 725,589	\$ 469,476
Accrued Payroll and Related Costs	1,155,391	-	1,155,391	1,145,388
Due to Other Funds	110,027	-	110,027	110,026
Due to Others - Deferred Prosecution	23,220	-	23,220	24,474
Trust Funds Due to Others	590,472	-	590,472	446,187
Total Liabilities	2,604,699	-	2,604,699	2,195,551
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent Year's Property Taxes	6,646,259	-	6,646,259	5,982,750
Unavailable Revenue	95,164	-	95,164	35,167
Total Deferred Inflows of Resources	6,741,423	-	6,741,423	6,017,917
<b>FUND BALANCE</b>				
Nonspendable:				
Prepaid Expenses	285,464	-	285,464	83,230
Assigned to:				
Judicial	-	-	-	518,182
Public Safety and Corrections	121,131	-	121,131	121,131
Working Cash	-	434,790	434,790	437,509
Unassigned	67,015,102	-	67,015,102	40,275,870
Total Fund Balance	67,421,697	434,790	67,856,487	41,435,922
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 76,767,819</b>	<b>\$ 434,790</b>	<b>\$ 77,202,609</b>	<b>\$ 49,649,390</b>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BY ACCOUNT  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	General Account	Working Cash Account	Total	
			2023	2022
<b>REVENUES</b>				
Property Taxes	\$ 6,026,556	\$ -	\$ 6,026,556	\$ 5,932,295
Sales Taxes/Retailers' Occupation Taxes	16,307,569	-	16,307,569	15,372,168
Intergovernmental	16,461,627	-	16,461,627	10,279,650
Licenses and Permits	858,010	-	858,010	907,177
Charges for Services	3,146,325	-	3,146,325	3,732,529
Fines and Forfeitures	79,533	-	79,533	84,807
Interest	323,087	4,111	327,198	43,372
Miscellaneous	428,212	-	428,212	534,298
Total Revenues	43,630,919	4,111	43,635,030	36,886,296
<b>EXPENDITURES</b>				
Current:				
Judicial	9,303,034	-	9,303,034	9,646,058
Public Safety and Corrections	14,634,269	-	14,634,269	14,236,916
Community Development	359,098	-	359,098	350,451
General Governmental Services	5,614,847	-	5,614,847	5,435,131
Capital Outlay	3,448,886	-	3,448,886	1,153,659
Debt Service:				
Principal	309,905	-	309,905	397,055
Interest	70,622	-	70,622	17,171
Total Expenditures	33,740,661	-	33,740,661	31,236,441
Excess of Revenues Over Expenditures	9,890,258	4,111	9,894,369	5,649,855
<b>OTHER FINANCING SOURCES (USES)</b>				
Subscription and Lease Proceeds	1,457,606	-	1,457,606	-
Transfers In	2,997,588	-	2,997,588	3,161,933
Transfers Out	(470,293)	-	(470,293)	(12,552)
Transfers from (to) Other General Fund Accounts	6,830	(6,830)	-	-
Total Other Financing Sources (Uses)	3,991,731	(6,830)	3,984,901	3,149,381
Net Change in Fund Balance	13,881,989	(2,719)	13,879,270	8,799,236
<b>FUND BALANCE</b>				
Beginning of Year, as Previously Reported	40,998,413	437,509	41,435,922	32,636,686
Prior Period Adjustments	12,541,295	-	12,541,295	-
Beginning of Year, as Restated	53,539,708	437,509	53,977,217	32,636,686
End of Year	\$ 67,421,697	\$ 434,790	\$ 67,856,487	\$ 41,435,922

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 6,043,182	\$ 6,043,182	\$ 6,026,556	\$ 5,932,295
Other Taxes:				
Sales Taxes	5,720,000	5,720,000	6,766,288	6,458,534
Retailers' Occupation Taxes	890,000	890,000	1,165,473	1,043,743
Public Safety Sales Taxes	6,439,213	6,439,213	8,375,808	7,869,891
Total Other Taxes	<u>13,049,213</u>	<u>13,049,213</u>	<u>16,307,569</u>	<u>15,372,168</u>
Intergovernmental:				
Income Taxes	3,500,000	3,500,000	3,904,499	3,983,409
Replacement Taxes	1,647,945	1,647,945	2,209,219	2,681,676
Use Taxes	938,000	938,000	999,256	1,029,889
Video Gaming Taxes	232,000	232,000	297,506	258,272
Salary Reimbursements:				
State's Attorney	166,923	166,923	177,017	171,019
Grants in Aid	981,824	981,824	1,136,053	1,067,864
Probation Officers	281,906	281,906	410,643	292,429
Supervisor of Assessments	42,500	42,500	42,501	31,805
Public Defender	113,244	113,244	113,242	111,379
Total Salary Reimbursements	<u>1,586,397</u>	<u>1,586,397</u>	<u>1,879,456</u>	<u>1,674,496</u>
Expenditure Reimbursements:				
Administrative Adjudication	7,200	7,200	20,181	12,754
Illinois Emergency Services and Disaster Agency	74,240	74,240	28,109	635
Election Polling Place, Judges, and Miscellaneous Reimbursements	16,400	16,400	11,115	29,925
Hazardous Materials Emergency Preparedness	-	-	11,094	36,602
Total Expenditure Reimbursements	<u>97,840</u>	<u>97,840</u>	<u>70,499</u>	<u>79,916</u>
Grant Revenue:				
HAVA Grant	80,000	90,000	41,567	329,109
Other	30,037	30,037	7,059,625	242,883
Total Grant Revenue	<u>110,037</u>	<u>120,037</u>	<u>7,101,192</u>	<u>571,992</u>
Total Intergovernmental	8,112,219	8,122,219	16,461,627	10,279,650

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Licenses and Permits:				
Liquor Licenses	\$ 18,000	\$ 18,000	\$ 18,200	\$ 17,675
Building and Zoning Permits	167,425	167,425	260,838	225,223
Marriage Licenses	25,000	25,000	36,701	37,194
Host Fees	600,000	600,000	542,271	627,085
Total Licenses and Permits	810,425	810,425	858,010	907,177
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	-	-	(60,154)	391,165
Recording Fees	507,500	507,500	457,529	183,190
Certified Copies and Federal Liens	100	100	-	-
Total County Recorder	507,600	507,600	397,375	574,355
Circuit Clerk:				
Case Costs and Fees	985,000	985,000	1,278,720	1,160,825
Court Systems	100,000	100,000	143,470	133,065
Other	50,627	50,627	57,028	217,206
Total Circuit Clerk	1,135,627	1,135,627	1,479,218	1,511,096
County Clerk:				
Certificates, Recording, and Copy Fees	166,500	166,500	173,601	200,835
County Sheriff:				
Case Fees	105,000	105,000	91,601	135,496
Protection Fund	250,000	250,000	248,687	244,350
Imprisonment Fee	6,000	6,000	10,669	7,351
Bond Fees	-	-	47,163	58,296
Jail Rental	250,000	250,000	63,096	495,856
Other	121,600	121,600	62,080	51,206
Total County Sheriff	732,600	732,600	523,296	992,555
County Treasurer:				
Interest, Penalties, and Costs	412,000	412,000	459,045	418,987
Deferred Prosecution	35,000	35,000	45,506	27,958
Court Services	4,000	4,000	17,741	2,960
Legal Services	19,900	19,900	18,785	1,435
Other	-	-	31,758	2,348
Total Charges for Services	3,013,227	3,013,227	3,146,325	3,732,529
Fines and Forfeitures	90,000	90,000	79,533	84,807
Interest	17,198	17,198	323,087	41,980

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Miscellaneous:				
County Farm	\$ -	\$ -	\$ 47,589	\$ 76,085
Franchise Fees	160,000	160,000	163,239	169,680
Rent	61,850	78,050	25,708	91,260
Copy Fees	2,700	2,700	9,993	7,454
Other	105,300	109,397	181,683	189,819
Total Miscellaneous	<u>329,850</u>	<u>350,147</u>	<u>428,212</u>	<u>534,298</u>
Total Revenues	31,465,314	31,495,611	43,630,919	36,884,904
<b>EXPENDITURES</b>				
General Governmental Services - County Board:				
Salaries	159,677	165,752	167,082	261,047
IMRF	11,097	11,436	5,799	16,557
Social Security	11,940	13,290	13,100	19,724
Medical Insurance	12,914	7,789	5,540	26,346
Supplies	11,050	13,295	9,952	8,065
Contractual Services	-	-	-	28,085
Education, Training, and Travel	22,240	18,945	18,772	9,840
Total County Board	<u>228,918</u>	<u>230,507</u>	<u>220,245</u>	<u>369,664</u>
Judicial - Circuit Clerk:				
Salaries	988,079	1,009,079	988,716	979,003
IMRF	70,253	70,253	68,585	88,029
Social Security	75,588	76,558	71,450	70,675
Medical Insurance	164,422	164,422	174,530	182,303
Supplies	1,600	1,600	750	500
Contractual Services	18,369	18,369	34,140	11,800
Technology Infrastructure Improvements	-	-	271,026	-
Total Circuit Clerk	<u>1,318,311</u>	<u>1,340,281</u>	<u>1,609,197</u>	<u>1,332,310</u>
Judicial - Public Defender:				
Salaries	1,227,578	1,237,078	1,206,527	1,138,912
IMRF	86,578	86,578	84,973	105,012
Social Security	93,154	93,154	84,359	77,962
Medical Insurance	282,683	282,683	240,359	264,482
Supplies	5,150	5,150	2,256	2,415
Contractual Services	4,800	4,800	2,160	-
Utilities	31,100	31,100	22,428	25,590
Education, Training, and Travel	3,620	3,620	1,400	50
Software	3,400	3,400	3,096	-
Total Public Defender	<u>1,738,063</u>	<u>1,747,563</u>	<u>1,647,558</u>	<u>1,614,423</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - State's Attorney:				
Salaries	\$ 2,203,633	\$ 2,203,633	\$ 1,804,032	\$ 1,814,582
IMRF	148,631	148,631	108,924	159,522
Social Security	168,577	168,577	128,253	127,262
Medical Insurance	260,459	260,459	280,499	276,592
Supplies	33,500	33,500	20,460	19,373
Contractual Services	269,300	269,300	88,562	124,439
Utilities	2,000	2,000	775	205
Education, Training, and Travel	35,000	35,000	8,105	8,188
Equipment	2,000	2,000	-	1,024
Total State's Attorney	<u>3,123,100</u>	<u>3,123,100</u>	<u>2,439,610</u>	<u>2,531,187</u>
Judicial - Jury Commission:				
Salaries	65,077	65,077	46,647	42,338
IMRF	356	356	-	-
Social Security	1,471	1,471	858	399
Supplies	1,500	1,500	1,025	705
Contractual Services	36,419	36,419	28,342	41,868
Utilities	1,680	1,680	1,680	-
Education, Training, and Travel	40,000	40,000	40,993	31,258
Total Jury Commission	<u>146,503</u>	<u>146,503</u>	<u>119,545</u>	<u>116,568</u>
General Governmental Services - County Audit:				
Contractual Services	130,600	159,600	151,033	134,720
General Governmental Services - Auditor:				
Salaries	60,886	60,886	55,885	59,599
Social Security	4,658	4,658	4,173	4,518
Medical Insurance	910	910	884	910
Supplies	1,100	1,100	-	1,200
Other	7,850	7,850	265	1,145
Total Auditor	<u>75,404</u>	<u>75,404</u>	<u>61,207</u>	<u>67,372</u>
General Governmental Services - County Clerk:				
Salaries	691,974	749,558	754,728	775,877
IMRF	40,882	45,138	45,475	51,981
Social Security	45,383	49,783	49,826	42,304
Medical Insurance	156,630	156,630	134,059	154,024
Supplies	137,545	147,545	145,082	491,788
Contractual Services	321,320	321,320	319,885	117,775
Utilities	3,500	3,500	3,382	2,956
Education, Training, and Travel	8,550	8,550	12,644	11,589
Equipment	11,000	11,000	30,037	108,710
Total County Clerk	<u>1,416,784</u>	<u>1,493,024</u>	<u>1,495,118</u>	<u>1,757,004</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services - County Treasurer and Tax Extension and Collection:				
Salaries	\$ 359,012	\$ 376,730	\$ 344,094	\$ 343,129
IMRF	24,237	24,292	25,176	30,813
Social Security	28,586	28,586	24,823	23,312
Medical Insurance	75,459	75,459	80,213	70,864
Supplies	3,700	3,850	2,823	1,078
Contractual Services	5,000	5,000	1,577	2,526
Utilities	8,500	10,000	9,955	6,847
Education, Training, and Travel	3,300	3,150	457	77
Equipment	2,223	723	-	-
Total County Treasurer and Tax Extension and Collection	510,017	527,790	489,118	478,646
General Governmental Services - Supervisor of Assessments and Assessment Maps:				
Salaries	277,182	296,682	267,960	219,111
IMRF	16,082	18,082	18,075	18,243
Social Security	21,205	21,275	19,830	15,666
Medical Insurance	59,281	59,281	54,390	61,192
Supplies	1,950	1,950	952	769
Contractual Services	20,000	20,000	15,159	19,058
Education, Training, and Travel	6,150	6,150	1,285	1,517
Equipment	800	800	-	-
Total Supervisor of Assessments and Assessment Maps	402,650	424,220	377,651	335,556
General Governmental Services - County Board of Review:				
Salaries	88,022	88,022	88,021	86,892
Social Security	6,734	6,734	6,705	6,621
Medical Insurance	1,292	1,292	1,240	1,292
Supplies	2,100	2,100	1,639	896
Contractual Services	5,650	5,650	4,000	500
Education, Training, and Travel	3,150	3,150	380	-
Total County Board of Review	106,948	106,948	101,985	96,201
Community Development - Zoning:				
Salaries	254,141	257,141	219,469	206,388
IMRF	18,069	18,069	15,460	19,371
Social Security	19,442	19,442	15,123	14,237
Medical Insurance	70,490	70,490	60,647	61,128
Supplies	5,405	10,474	4,711	4,722
Contractual Services	29,089	26,250	31,861	32,793
Utilities	400	2,600	2,229	1,668
Education, Training, and Travel	12,345	10,415	9,598	9,459
Automobiles	50,000	50,000	43,110	-
Other	450	-	-	685
Total Zoning	459,831	464,881	402,208	350,451

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services - Building Administration:				
Salaries	\$ 265,737	\$ 270,037	\$ 164,475	\$ 155,623
IMRF	19,037	19,037	12,306	13,677
Social Security	20,482	20,482	11,359	9,567
Medical Insurance	24,702	24,702	16,841	24,641
Supplies	86,200	90,097	66,913	36,630
Contractual Services	49,500	50,000	6,745	29,855
Utilities	695,682	695,182	555,273	520,287
Building, Equipment, and Furniture	1,497,315	1,497,315	966,091	353,200
Total Building Administration	<u>2,658,655</u>	<u>2,666,852</u>	<u>1,800,003</u>	<u>1,143,480</u>
Public Safety and Corrections - Justice Center:				
Salaries	152,387	152,387	111,587	84,745
IMRF	10,963	10,963	7,865	7,717
Social Security	11,796	11,796	9,913	7,689
Medical Insurance	17,771	17,771	17,731	17,770
Supplies	111,800	112,454	94,967	82,039
Contractual Services	44,000	44,000	17,115	4,539
Utilities	467,968	467,314	391,857	367,024
Building, Equipment, and Furniture	408,400	408,400	225,767	275,659
Total Justice Center	<u>1,225,085</u>	<u>1,225,085</u>	<u>876,802</u>	<u>847,182</u>
Public Safety and Corrections - County Sheriff:				
Salaries	7,776,900	7,891,457	8,413,373	7,902,207
IMRF	808,872	814,312	853,660	985,074
Social Security	612,609	620,554	662,527	593,392
Medical Insurance	1,435,881	1,435,881	1,349,546	1,418,290
Supplies	527,300	527,300	426,210	436,389
Contractual Services	1,452,667	1,452,667	1,408,073	1,277,556
Utilities	116,000	116,000	90,138	79,224
Education, Training, and Travel	96,500	96,500	72,702	67,917
Equipment	489,271	525,150	289,687	465,928
Total County Sheriff	<u>13,316,000</u>	<u>13,479,821</u>	<u>13,565,916</u>	<u>13,225,977</u>
Public Safety and Corrections - Emergency Services:				
Salaries	114,937	123,437	117,712	108,653
IMRF	6,203	6,503	6,717	8,157
Social Security	8,793	9,293	8,632	7,970
Medical Insurance	18,354	18,354	18,328	18,354
Supplies	8,650	8,650	6,877	8,782
Contractual Services	28,040	28,040	8,550	12,113
Utilities	32,600	32,600	19,382	19,353
Education, Training, and Travel	8,850	8,850	4,564	3,119
Equipment	84,800	84,800	60,493	15,918
Total Emergency Services	<u>311,227</u>	<u>320,527</u>	<u>251,255</u>	<u>202,419</u>



**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judicial - Court Security:				
Salaries	\$ 560,979	\$ 560,979	\$ 584,328	\$ 534,918
IMRF	50,228	50,228	69,484	77,879
Social Security	42,915	42,915	14,504	12,487
Medical Insurance	886	886	860	886
Utilities	59,962	59,962	63,058	59,028
Equipment	4,100	4,100	-	-
Total Court Security	<u>719,070</u>	<u>719,070</u>	<u>732,234</u>	<u>685,198</u>
Judicial - Court Services Probation Upgrade:				
Supplies	-	-	40	3,995
Contractual Services	-	-	-	118,110
Utilities	-	-	-	200
Education, Training, and Travel	-	-	-	11,353
Equipment	-	-	-	33,178
Total Court Services Probation Upgrade	<u>-</u>	<u>-</u>	<u>40</u>	<u>166,836</u>
Judicial - Court Services and Juvenile Detention:				
Salaries	2,004,440	2,057,540	1,910,310	1,743,674
IMRF	141,911	141,911	134,757	161,063
Social Security	152,689	152,689	135,247	123,893
Medical Insurance	346,364	346,364	379,268	366,257
Supplies	10,000	10,000	3,980	7,565
Contractual Services	413,700	413,700	217,753	268,942
Utilities	5,500	5,500	4,945	1,063
Equipment	6,000	6,000	4,698	5,481
Total Court Services and Juvenile Detention	<u>3,080,604</u>	<u>3,133,704</u>	<u>2,790,958</u>	<u>2,677,938</u>
Judicial - Courts:				
Salaries	151,778	152,978	142,976	164,884
IMRF	10,791	10,791	10,339	15,228
Social Security	11,611	11,611	9,551	11,859
Medical Insurance	26,408	19,408	19,267	26,407
Supplies	5,300	5,300	4,420	2,468
Contractual Services	199,600	208,600	238,594	190,271
Utilities	4,400	4,400	3,769	443
Education, Training, and Travel	10,200	10,200	5,402	6,748
Equipment	10,000	10,000	(96,650)	221,957
Total Courts	<u>430,088</u>	<u>433,288</u>	<u>337,668</u>	<u>640,265</u>
Public Safety and Corrections - County Coroner:				
Salaries	252,690	256,790	264,659	248,607
IMRF	13,078	13,387	16,266	19,519
Social Security	18,776	19,126	19,016	17,325
Medical Insurance	70,721	70,721	51,909	51,188
Supplies	13,703	13,703	8,388	9,154
Contractual Services	177,000	177,000	148,208	171,892
Utilities	2,500	2,500	1,194	739
Education, Training, and Travel	10,250	10,250	9,422	6,732
Total County Coroner	<u>558,718</u>	<u>563,477</u>	<u>519,062</u>	<u>525,156</u>

**TAZEWELL COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Governmental Services - Farm Operations:				
Supplies	\$ 26,000	\$ 42,200	\$ 39,379	\$ 28,731
Contractual Services	600	600	465	585
Total Farm Operations	<u>26,600</u>	<u>42,800</u>	<u>39,844</u>	<u>29,316</u>
General Governmental Services - General County:				
Salaries	663,685	662,705	625,408	334,666
IMRF	101,645	101,645	43,885	30,289
Social Security	50,773	51,253	45,668	23,890
Medical Insurance	108,931	108,931	181,584	143,179
Supplies	322,120	313,120	263,302	280,175
Contractual Services	629,068	636,768	352,463	417,565
Utilities	15,600	15,600	1,570	13,262
Education, Training, and Travel	283,413	287,263	276,058	248,469
Equipment	1,367,475	1,366,675	84,333	96,221
Other	3,212,694	2,836,351	-	(93,370)
Total General County	<u>6,755,404</u>	<u>6,380,311</u>	<u>1,874,271</u>	<u>1,494,346</u>
Debt Service:				
Principal	-	-	309,905	397,055
Interest	-	-	70,622	17,171
Total Debt Service	<u>-</u>	<u>-</u>	<u>380,527</u>	<u>414,226</u>
Total Expenditures	<u>38,738,580</u>	<u>38,804,756</u>	<u>32,283,055</u>	<u>31,236,441</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,273,266)	(7,309,145)	11,347,864	5,648,463
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	3,576,563	3,576,563	3,004,418	3,176,574
Transfers Out	-	-	(470,293)	(12,552)
Total Other Financing Sources (Uses)	<u>3,576,563</u>	<u>3,576,563</u>	<u>2,534,125</u>	<u>3,164,022</u>
Net Change in Fund Balance	<u>\$ (3,696,703)</u>	<u>\$ (3,732,582)</u>	13,881,989	8,812,485
<b>FUND BALANCE</b>				
Beginning of Year, as Previously Reported			40,998,413	32,185,928
Prior Period Adjustments			<u>12,541,295</u>	<u>-</u>
Beginning of Year, as Restated			<u>53,539,708</u>	<u>32,185,928</u>
End of Year			<u>\$ 67,421,697</u>	<u>\$ 40,998,413</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  
AMERICAN RESCUE PLAN FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023		Actual	2022 Actual
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 3,127,108	\$ 336,887
Interest	775	775	145,239	23,433
Total Revenues	<u>775</u>	<u>775</u>	<u>3,272,347</u>	<u>360,320</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Hazard Pay	-	-	-	2,187
Strategic Consulting	50,000	50,000	25,745	49,410
Buildings	7,000,000	7,000,000	2,386,933	241,275
Demolition/Abatement	500,000	500,000	378,300	-
Architectural	2,015,000	2,015,000	-	-
Office Equipment	300,000	300,000	-	-
Other	1,025,997	1,025,997	305,968	44,014
Total Expenditures	<u>10,890,997</u>	<u>10,890,997</u>	<u>3,096,946</u>	<u>336,886</u>
Excess (Deficiency) of Revenues Over Expenditures	(10,890,222)	(10,890,222)	175,401	23,434
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	(146,624)	-
Net Change in Fund Balance	<u>\$ (10,890,222)</u>	<u>\$ (10,890,222)</u>	28,777	23,434
<b>FUND BALANCE</b>				
Beginning of Year			<u>25,088</u>	<u>1,654</u>
End of Year			<u>\$ 53,865</u>	<u>\$ 25,088</u>

**TAZEWELL COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – ACTUAL**  
**CARE TRAK FUND**  
**YEAR ENDED NOVEMBER 30, 2023**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023	2022
<b>REVENUES</b>		
Interest	\$ 4	\$ 2
<b>EXPENDITURES</b>	-	-
Net Change in Fund Balance	4	2
<b>FUND BALANCE</b>		
Beginning of Year	3,723	3,721
End of Year	\$ 3,727	\$ 3,723

**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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,388,402	\$ 1,388,402	\$ 1,384,838	\$ 758,021
Public Safety Sales Taxes	1,303,432	1,303,432	853,660	1,109,066
Intergovernmental:				
Replacement Taxes	334,739	334,739	450,783	541,836
Total Revenues	<u>3,026,573</u>	<u>3,026,573</u>	<u>2,689,281</u>	<u>2,408,923</u>
<b>EXPENDITURES</b>				
Retirement:				
Illinois Municipal Retirement	447,168	447,168	353,595	483,508
Excess of Revenues Over Expenditures	2,579,405	2,579,405	2,335,686	1,925,415
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(2,119,402)</u>	<u>(2,119,402)</u>	<u>(1,529,026)</u>	<u>(1,808,130)</u>
Net Change in Fund Balance	<u>\$ 460,003</u>	<u>\$ 460,003</u>	806,660	117,285
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,518,576</u>	<u>1,401,291</u>
End of Year			<u>\$ 2,325,236</u>	<u>\$ 1,518,576</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
TORT JUDGMENT FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,974,465	\$ 1,974,465	\$ 1,969,147	\$ 2,185,910
Interest	450	450	1,425	566
Miscellaneous	-	-	20	862
Total Revenues	<u>1,974,915</u>	<u>1,974,915</u>	<u>1,970,592</u>	<u>2,187,338</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Administrative Costs:				
Workmen's Compensation	675,000	675,000	634,462	489,461
Unemployment Insurance	50,000	50,000	17,484	-
Outside Defense	425,000	419,000	246,953	80,049
Risk Management	2,500	2,500	1,167	140
IMRF	13,273	13,883	13,638	17,673
Social Security	14,281	14,281	15,392	13,968
Medical Insurance	29,538	29,538	24,386	29,535
Professionals	186,683	194,783	192,505	190,195
Stop Loss Reinsurance:				
Property	87,293	87,293	74,971	83,136
General Liability	454,382	454,382	234,020	432,744
Bonds	10,500	10,500	7,500	7,385
Broker/TPA Fees	32,000	32,000	-	30,600
Physical Damage/Loss Replacement	63,000	63,000	116,011	136,780
Contingency	104,321	104,321	-	-
Automobile	34,465	40,465	39,944	32,824
Adjustments	8,500	(210)	-	-
Total Expenditures	<u>2,190,736</u>	<u>2,190,736</u>	<u>1,618,433</u>	<u>1,544,490</u>
Excess of Revenues Over Expenditures	(215,821)	(215,821)	352,159	642,848
<b>OTHER FINANCING SOURCES</b>				
Insurance Proceeds	-	-	5,695	9,090
Transfers In	-	-	18,301	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>23,996</u>	<u>9,090</u>
Net Change in Fund Balance	<u>\$ (215,821)</u>	<u>\$ (215,821)</u>	376,155	651,938
<b>FUND BALANCE</b>				
Beginning of Year			<u>2,643,665</u>	<u>1,991,727</u>
End of Year			<u>\$ 3,019,820</u>	<u>\$ 2,643,665</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Motor Fuel Tax Allotments	\$ 3,558,907	\$ 3,558,907	\$ 3,843,480	\$ 5,261,273
Charges for Services:				
Reimbursement for Services and Materials	66,750	66,750	70,577	71,361
Interest	5,500	5,500	9,540	4,873
Miscellaneous	-	-	24	-
Total Revenues	<u>3,631,157</u>	<u>3,631,157</u>	<u>3,923,621</u>	<u>5,337,507</u>
<b>EXPENDITURES</b>				
Highways:				
Department Head	141,900	141,900	149,924	146,957
IMRF	10,089	10,089	10,623	13,628
Social Security	10,855	10,855	10,488	10,267
Medical Insurance	20,139	20,139	20,115	18,095
Engineering	64,968	64,968	(31,567)	79,243
Mileage	1,500	1,500	-	-
Maintenance	4,827,071	4,827,071	5,653,149	4,858,128
Building Improvements	1,500,000	1,500,000	-	-
Adjustments	5,500	5,500	-	-
Contingency	329,101	329,101	-	-
Total Expenditures	<u>6,911,123</u>	<u>6,911,123</u>	<u>5,812,732</u>	<u>5,126,318</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,279,966)	(3,279,966)	(1,889,111)	211,189
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	366,221	366,221	366,221	366,221
Transfers Out	-	-	(11,184)	-
Total Other Financing Sources (Uses)	<u>366,221</u>	<u>366,221</u>	<u>355,037</u>	<u>366,221</u>
Net Change in Fund Balance	<u><u>\$(2,913,745)</u></u>	<u><u>\$(2,913,745)</u></u>	(1,534,074)	577,410
<b>FUND BALANCE</b>				
Beginning of Year			<u>5,606,447</u>	<u>5,029,037</u>
End of Year			<u><u>\$ 4,072,373</u></u>	<u><u>\$ 5,606,447</u></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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 859,186	\$ 859,186	\$ 857,062	\$ 831,136
Intergovernmental:				
Replacement Taxes	195,264	195,264	271,355	304,188
Charges for Services:				
Construction and Engineering Fees	683,798	683,798	247,888	225,771
Interest	8,240	8,240	5,658	3,434
Miscellaneous	-	-	49	-
Total Revenues	<u>1,746,488</u>	<u>1,746,488</u>	<u>1,382,012</u>	<u>1,364,529</u>
<b>EXPENDITURES</b>				
Highways:				
Engineering	706,878	706,878	78,276	182,790
Bridge Construction	<u>1,233,442</u>	<u>1,233,442</u>	<u>339,409</u>	<u>1,222,497</u>
Total Expenditures	<u>1,940,320</u>	<u>1,940,320</u>	<u>417,685</u>	<u>1,405,287</u>
Net Change in Fund Balance	<u>\$ (193,832)</u>	<u>\$ (193,832)</u>	964,327	(40,758)
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,197,531</u>	<u>3,238,289</u>
End of Year			<u>\$ 4,161,858</u>	<u>\$ 3,197,531</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 716,741	\$ 716,741	\$ 714,835	\$ 693,347
Intergovernmental:				
Replacement Taxes	37,704	37,704	52,397	58,736
Grant Revenue	374,300	374,300	-	-
Interest	4,100	4,100	3,208	1,515
Total Revenues	<u>1,132,845</u>	<u>1,132,845</u>	<u>770,440</u>	<u>753,598</u>
<b>EXPENDITURES</b>				
Highways:				
Road Improvements	<u>1,856,796</u>	<u>1,856,796</u>	<u>566,246</u>	<u>673,940</u>
Excess (Deficiency) of Revenues Over Expenditures	(723,951)	(723,951)	204,194	79,658
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,552</u>
Net Change in Fund Balance	<u>\$ (723,951)</u>	<u>\$ (723,951)</u>	204,194	92,210
<b>FUND BALANCE</b>				
Beginning of Year			<u>2,484,452</u>	<u>2,392,242</u>
End of Year			<u>\$ 2,688,646</u>	<u>\$ 2,484,452</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
PROBATION UPGRADE FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023	2022
<b>REVENUES</b>		
Charges for Services:		
Probation Fees	\$ 254,721	\$ -
Interest	565	-
Total Revenues	255,286	-
 <b>EXPENDITURES</b>		
Public Safety and Corrections	219,726	-
 Excess of Revenues Over Expenditures	35,560	-
 <b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	470,323	-
Transfers Out	-	(136,620)
Total Other Financing Sources (Uses)	470,323	(136,620)
 Net Change in Fund Balance	505,883	(136,620)
 <b>FUND BALANCE</b>		
Beginning of Year	47,889	184,509
End of Year	\$ 553,772	\$ 47,889

**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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,036,704	\$ 1,036,704	\$ 1,033,835	\$ 993,222
Intergovernmental:				
Replacement Taxes	411,680	411,680	554,397	666,378
Grant Revenue:				
State and Federal	3,589,899	3,589,899	3,343,952	3,930,102
Vaccine Allowance and Grant	-	-	107,803	128,998
Other	243,245	243,245	335,228	336,634
Total Grant Revenue	<u>3,833,144</u>	<u>3,833,144</u>	<u>3,786,983</u>	<u>4,395,734</u>
Total Intergovernmental	4,244,824	4,244,824	4,341,380	5,062,112
Charges for Services:				
Clinic	250,000	250,000	147,734	208,864
Environmental Health	300,000	300,000	267,525	263,874
21st Century Schools	440,931	440,931	443,178	431,194
Other	7,500	7,500	20,150	12,049
Total Charges for Services	<u>998,431</u>	<u>998,431</u>	<u>878,587</u>	<u>915,981</u>
Interest	800	800	33,925	4,738
Miscellaneous	<u>10,750</u>	<u>10,750</u>	<u>226,436</u>	<u>156,493</u>
Total Revenues	6,291,509	6,291,509	6,514,163	7,132,546

**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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES</b>				
Health and Welfare:				
County Health:				
Salaries	\$ 1,158,585	\$ 1,162,235	\$ 1,057,082	\$ 909,405
Medical Insurance	230,883	240,383	189,863	167,252
Supplies	256,425	341,325	325,434	248,918
Contractual Services	113,150	139,725	121,977	116,716
Utilities	76,500	54,925	53,369	46,511
Education, Training, and Travel	20,305	20,405	20,196	20,140
Building, Equipment, and Furniture	36,500	24,000	22,935	7,706
Vaccine	55,112	55,112	311,708	250,021
Other	418,272	315,592	15,950	-
Total County Health	<u>2,365,732</u>	<u>2,353,702</u>	<u>2,118,514</u>	<u>1,766,669</u>
Grants:				
Salaries	2,546,427	2,546,427	2,461,394	2,757,875
Medical Insurance	475,943	475,943	371,504	482,946
Supplies	127,702	127,702	181,466	254,902
Contractual Services	356,444	356,444	365,964	425,173
Utilities	11,236	11,236	12,422	26,316
Education, Training, and Travel	71,752	71,752	72,982	57,013
Equipment	-	-	5,240	64,947
Other	-	-	-	1,977
Total Grants	<u>3,589,504</u>	<u>3,589,504</u>	<u>3,470,972</u>	<u>4,071,149</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
COUNTY HEALTH FUND (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
21st Century Schools:				
Salaries	\$ 309,795	\$ 313,825	\$ 328,054	\$ 285,382
Medical Insurance	19,009	19,009	11,780	11,213
Supplies	21,425	21,425	39,594	26,748
Contractual Services	13,000	13,000	31,716	20,214
Utilities	2,000	2,000	1,752	1,811
Education, Training, and Travel	5,450	5,450	3,530	3,503
Equipment	-	-	5,770	37
Total 21st Century Schools	<u>370,679</u>	<u>374,709</u>	<u>422,196</u>	<u>348,908</u>
Total Health and Welfare	6,325,915	6,317,915	6,011,682	6,186,726
Debt Service:				
Principal	25,000	33,000	32,645	29,279
Interest	5,000	5,000	5,060	5,817
Total Debt Service	<u>30,000</u>	<u>38,000</u>	<u>37,705</u>	<u>35,096</u>
Total Expenditures	<u>6,355,915</u>	<u>6,355,915</u>	<u>6,049,387</u>	<u>6,221,822</u>
Excess (Deficiency) of Revenues Over Expenditures	(64,406)	(64,406)	464,776	910,724
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	18,212
Transfers Out	-	-	(125)	(5,164)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(125)</u>	<u>13,048</u>
Net Change in Fund Balance	<u>\$ (64,406)</u>	<u>\$ (64,406)</u>	464,651	923,772
<b>FUND BALANCE</b>				
Beginning of Year, as Previously Reported			5,026,315	4,167,856
Prior Period Adjustments			-	(65,313)
Beginning of Year, as Restated			<u>5,026,315</u>	<u>4,102,543</u>
End of Year			<u>\$ 5,490,966</u>	<u>\$ 5,026,315</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,092,954	\$ 1,092,954	\$ 1,090,100	\$ 1,088,999
Public Safety Sales Taxes	657,356	657,356	662,527	632,573
Total Revenues	<u>1,750,310</u>	<u>1,750,310</u>	<u>1,752,627</u>	<u>1,721,572</u>
<b>EXPENDITURES</b>				
Retirement:				
Social Security	<u>389,935</u>	<u>389,935</u>	<u>379,825</u>	<u>446,893</u>
Excess of Revenues Over Expenditures	1,360,375	1,360,375	1,372,802	1,274,679
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(1,457,161)</u>	<u>(1,457,161)</u>	<u>(1,344,699)</u>	<u>(1,210,752)</u>
Net Change in Fund Balance	<u>\$ (96,786)</u>	<u>\$ (96,786)</u>	28,103	63,927
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,772,691</u>	<u>1,708,764</u>
End of Year			<u>\$ 1,800,794</u>	<u>\$ 1,772,691</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Registration Fees, Kennel Services, and City Contracts	\$ 690,042	\$ 690,042	\$ 775,163	\$ 491,333
Fines and Forfeitures	11,500	11,500	14,230	11,036
Interest	70	70	733	393
Miscellaneous	3,000	3,000	860	2,267
Total Revenues	<u>704,612</u>	<u>704,612</u>	<u>790,986</u>	<u>505,029</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head	8,037	5,037	4,716	50,958
Animal Rabies Warden	36,410	39,110	37,483	24,520
Kennel Services	165,507	173,107	175,452	141,726
On-Call	9,500	15,500	13,208	12,220
Clerk Hire	61,152	70,852	69,023	59,191
Part-Time Help	2,500	-	-	11,687
Overtime	15,000	28,000	28,130	22,932
IMRF	24,103	28,756	27,946	29,013
Social Security	26,661	29,961	28,480	24,110
Medical Insurance	68,593	66,593	59,851	66,605
Office Supplies	550	550	516	479
Dues/Certifications	375	375	125	125
Drugs, Vaccines, and Medical Supplies	5,000	5,000	5,054	3,985
Cleaning, Maintenance, and Chemical Supplies	9,800	7,800	8,774	7,242
Gasoline	10,000	10,000	11,850	12,121
Uniforms	2,800	3,475	2,975	2,801
Veterinary Office Service	15,000	15,000	15,663	9,817
Telephone	2,000	-	-	-
Cellular Telephone	3,500	3,500	2,328	2,329

**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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Health and Welfare (Continued):				
Postage	\$ 14,060	\$ 11,325	\$ 6,829	\$ 10,324
Communication Center	20,300	20,000	16,482	14,397
Alarm Service	720	720	708	978
Computer Contract	2,200	2,200	2,195	2,195
Gas, Electricity, and Water	11,600	9,900	9,374	8,677
Garbage Collection	1,500	1,500	1,323	1,534
Plumbing	4,500	1,500	1,383	1,370
Maintenance	4,500	4,500	4,278	800
Employee Rabies Immunization	1,500	500	-	-
Spay/Neuter Deposit Reimbursement	3,000	-	-	3,510
New Equipment	10,000	6,500	6,351	3,684
Adjustments	24,500	(1,953)	-	-
Other	45,511	51,071	15,563	15,011
Total Expenditures	<u>610,379</u>	<u>610,379</u>	<u>556,060</u>	<u>544,341</u>
Net Change in Fund Balance	<u>\$ 94,233</u>	<u>\$ 94,233</u>	234,926	(39,312)
<b>FUND BALANCE</b>				
Beginning of Year			<u>626,645</u>	<u>665,957</u>
End of Year			<u>\$ 861,571</u>	<u>\$ 626,645</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,920,466	\$ 1,920,466	\$ 1,915,174	\$ 1,839,910
Intergovernmental:				
Replacement Taxes	438,042	438,042	589,898	709,050
Charges for Services:				
Highway Maintenance Fees and Construction Reimbursement	395,199	395,199	586,189	351,668
Interest	1,000	1,000	5,295	1,929
Miscellaneous	98,000	98,000	31,223	4,618
Total Revenues	<u>2,852,707</u>	<u>2,852,707</u>	<u>3,127,779</u>	<u>2,907,175</u>
<b>EXPENDITURES</b>				
Highways:				
Salaries:				
Management/Supervisor	170,705	170,705	119,001	107,355
Engineers	343,706	343,706	325,773	334,359
Maintenance Personnel	712,300	712,300	695,834	698,436
Clerk Hire	50,175	55,475	55,186	49,787
Surveyor Stipend	5,463	5,463	-	2,838
Part-Time Help	22,742	22,742	7,636	5,915
Overtime	103,667	103,667	63,022	108,270
Medical Insurance	262,093	262,093	267,670	266,953
New Equipment	-	-	-	689
Engineering	78,207	78,207	44,496	75,586
Highway Maintenance	440,030	440,030	340,967	181,616
Other	777,727	772,427	513,843	480,016
Total Highways	<u>2,966,815</u>	<u>2,966,815</u>	<u>2,433,428</u>	<u>2,311,820</u>
Debt Service:				
Principal	-	-	20,380	20,221
Interest	-	-	11,137	8,685
Total Debt Service	<u>-</u>	<u>-</u>	<u>31,517</u>	<u>28,906</u>
Total Expenditures	<u>2,966,815</u>	<u>2,966,815</u>	<u>2,464,945</u>	<u>2,340,726</u>
Excess (Deficiency) of Revenues Over Expenditures	(114,108)	(114,108)	662,834	566,449
<b>OTHER FINANCING SOURCES</b>				
Transfers In	-	-	11,184	-
Net Change in Fund Balance	<u>\$ (114,108)</u>	<u>\$ (114,108)</u>	674,018	566,449
<b>FUND BALANCE</b>				
Beginning of Year			3,703,314	3,136,865
End of Year			<u>\$ 4,377,332</u>	<u>\$ 3,703,314</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
PERSONS WITH DEVELOPMENTAL DISABILITIES FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 503,868	\$ 503,868	\$ 502,641	\$ 489,795
<b>EXPENDITURES</b>				
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	8,850	8,849
Tazewell County Resource Center	460,100	460,100	460,100	460,100
Total Expenditures	<u>499,050</u>	<u>499,050</u>	<u>499,050</u>	<u>499,049</u>
Net Change in Fund Balance	<u>\$ 4,818</u>	<u>\$ 4,818</u>	3,591	(9,254)
<b>FUND BALANCE</b>				
Beginning of Year			<u>25,666</u>	<u>34,920</u>
End of Year			<u>\$ 29,257</u>	<u>\$ 25,666</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 260,000	\$ 260,000	\$ 259,317	\$ 177,092
Miscellaneous	-	875	875	100
Total Revenues	<u>260,000</u>	<u>260,875</u>	<u>260,192</u>	<u>177,192</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Department Head	77,500	79,000	78,618	59,121
Part-Time Help	-	360	358	13,784
Medical Insurance	51,615	37,115	2,957	20,114
Office Supplies	250	6,750	6,657	235
Food	7,000	7,875	7,797	5,507
Dues and Subscriptions	500	500	250	260
Postage	1,000	1,000	373	382
Mileage	3,800	3,800	3,014	3,573
Indigent Burial	6,000	6,000	5,645	3,000
Education and Training	2,000	2,000	650	520
Emergency Assistance	85,000	85,000	84,104	71,172
Support Staff	93,000	93,000	73,717	-
Office Equipment	18,000	26,000	17,959	-
Contingency	18,096	18,096	-	-
Other	16,250	14,390	12,723	500
Total Expenditures	<u>380,011</u>	<u>380,886</u>	<u>294,822</u>	<u>178,168</u>
Net Change in Fund Balance	<u>\$ (120,011)</u>	<u>\$ (120,011)</u>	(34,630)	(976)
<b>FUND BALANCE</b>				
Beginning of Year			<u>283,836</u>	<u>284,812</u>
End of Year			<u>\$ 249,206</u>	<u>\$ 283,836</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Law Library Fees	\$ 69,500	\$ 69,500	\$ 70,588	\$ 40,716
<b>EXPENDITURES</b>				
Judicial:				
IMRF	2,858	2,858	1,834	1,497
Social Security	3,075	3,075	1,919	1,176
Medical Insurance	654	654	-	435
Support Staff	40,200	40,200	27,561	15,374
Office Equipment	1,200	1,200	187	-
Office Supplies	400	400	-	-
Books and Records	27,000	27,000	14,060	15,390
Total Expenditures	<u>75,387</u>	<u>75,387</u>	<u>45,561</u>	<u>33,872</u>
Net Change in Fund Balance	<u>\$ (5,887)</u>	<u>\$ (5,887)</u>	25,027	6,844
<b>FUND BALANCE</b>				
Beginning of Year			<u>81,879</u>	<u>75,035</u>
End of Year			<u>\$ 106,906</u>	<u>\$ 81,879</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 265,000	\$ 265,000	\$ 241,387	\$ 233,730
Interest	200	200	952	479
Total Revenues	<u>265,200</u>	<u>265,200</u>	<u>242,339</u>	<u>234,209</u>
<b>EXPENDITURES</b>				
Judicial:				
Clerk Hire	55,449	55,449	33,010	55,449
Part-Time Help	5,000	5,000	-	-
IMRF	14,068	14,068	2,498	5,367
Social Security	15,519	15,519	2,525	4,242
Software Maintenance	-	-	-	92,577
Registration Fees	1,000	1,000	-	410
Mileage	4,000	4,000	-	-
Medical Insurance	81	81	61	81
Office Supplies	3,500	3,500	-	-
Support Staff	142,402	142,402	-	-
IT Consulting	-	-	20,000	-
New Equipment	13,000	13,000	280	-
Total Expenditures	<u>254,019</u>	<u>254,019</u>	<u>58,374</u>	<u>158,126</u>
Net Change in Fund Balance	<u>\$ 11,181</u>	<u>\$ 11,181</u>	183,965	76,083
<b>FUND BALANCE</b>				
Beginning of Year			<u>864,733</u>	<u>788,650</u>
End of Year			<u>\$ 1,048,698</u>	<u>\$ 864,733</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
ECONOMIC DEVELOPMENT GRANT FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 921,289	\$ 921,289	\$ 764,042	\$ 74,997
<b>EXPENDITURES</b>				
Community Development:				
Construction and Consulting	930,679	930,679	770,827	64,747
Net Change in Fund Balance	<u>\$ (9,390)</u>	<u>\$ (9,390)</u>	(6,785)	10,250
<b>FUND BALANCE</b>				
Beginning of Year			6,785	(3,465)
End of Year			<u>\$ -</u>	<u>\$ 6,785</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 449,000	\$ 449,000	\$ 465,279	\$ 569,269
GIS Revenue	20,000	20,000	16,133	18,915
Interest	100	100	372	226
Total Revenues	<u>469,100</u>	<u>469,100</u>	<u>481,784</u>	<u>588,410</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Management/Supervisor	124,830	124,830	141,192	120,938
Clerk Hire	78,251	78,251	91,079	91,266
Part-Time Help	25,000	25,000	18,143	15,350
IMRF	16,217	16,217	17,972	20,768
Social Security	17,448	17,448	18,398	16,648
Overtime	-	-	998	2,192
Office Supplies	1,250	1,250	200	1,274
Books and Records	13,500	13,500	26,250	21,908
Medical Insurance	18,269	18,269	18,246	18,269
Office Furniture	1,500	1,500	-	184
Document Retention	127,350	127,350	1,264	41,561
Professional Fees	126,400	126,400	82,535	71,312
Travel	1,000	1,000	721	-
New Equipment	5,000	5,000	3,581	22,293
Total General Governmental Services	<u>556,015</u>	<u>556,015</u>	<u>420,579</u>	<u>443,963</u>
Debt Service:				
Principal	-	-	104,426	260,435
Interest	-	-	23,743	8,227
Total Debt Service	<u>-</u>	<u>-</u>	<u>128,169</u>	<u>268,662</u>
Total Expenditures	<u>556,015</u>	<u>556,015</u>	<u>548,748</u>	<u>712,625</u>
Net Change in Fund Balance	<u>\$ (86,915)</u>	<u>\$ (86,915)</u>	(66,964)	(124,215)
<b>FUND BALANCE</b>				
Beginning of Year			<u>443,597</u>	<u>567,812</u>
End of Year			<u>\$ 376,633</u>	<u>\$ 443,597</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 7,500	\$ 7,500	\$ 6,300	\$ 8,909
Charges for Services:				
Child Support Fees	17,500	17,500	16,662	26,428
Interest	50	50	161	81
Total Revenues	<u>25,050</u>	<u>25,050</u>	<u>23,123</u>	<u>35,418</u>
<b>EXPENDITURES</b>				
Judicial:				
Support Staff	35,600	35,600	738	5,579
Part-Time Help	5,000	5,000	1,820	6,659
IMRF	2,532	2,532	-	871
Social Security	3,106	3,106	200	841
Medical Insurance	-	-	-	1,947
Supplies	500	500	-	-
Other	528	528	-	189
Total Expenditures	<u>47,266</u>	<u>47,266</u>	<u>2,758</u>	<u>16,086</u>
Net Change in Fund Balance	<u>\$ (22,216)</u>	<u>\$ (22,216)</u>	20,365	19,332
<b>FUND BALANCE</b>				
Beginning of Year			<u>154,287</u>	<u>134,955</u>
End of Year			<u>\$ 174,652</u>	<u>\$ 154,287</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 12,400	\$ 12,400	\$ 13,956	\$ 12,925
Interest	15	15	66	33
Total Revenues	<u>12,415</u>	<u>12,415</u>	<u>14,022</u>	<u>12,958</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Part-Time Help	10,000	10,000	-	-
Office Supplies	7,400	7,400	6,164	6,345
Total Expenditures	<u>17,400</u>	<u>17,400</u>	<u>6,164</u>	<u>6,345</u>
Net Change in Fund Balance	<u>\$ (4,985)</u>	<u>\$ (4,985)</u>	7,858	6,613
<b>FUND BALANCE</b>				
Beginning of Year			<u>54,936</u>	<u>48,323</u>
End of Year			<u>\$ 62,794</u>	<u>\$ 54,936</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Tipping Fees and Landfill Siting	\$ 322,000	\$ 322,000	\$ 347,676	\$ 389,127
Interest	500	500	(29)	159
Total Revenues	<u>322,500</u>	<u>322,500</u>	<u>347,647</u>	<u>389,286</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	113,000	113,000	112,728	130,904
Health Insurance	23,800	23,800	18,798	17,365
Supplies	250	250	63	91
Educational Materials	400	400	-	-
Mileage	400	400	195	107
Strategic	32,400	32,400	1,114	21,433
Professional Fees	3,000	3,000	251	3,330
Professional Dues	450	450	130	448
Registration Fees	500	500	-	225
Recycling Grants	240,000	240,000	236,968	229,156
Other	9,100	9,100	5,390	8,645
Total Expenditures	<u>423,300</u>	<u>423,300</u>	<u>375,637</u>	<u>411,704</u>
Deficiency of Revenues Over Expenditures	(100,800)	(100,800)	(27,990)	(22,418)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	5,164
Transfers Out	-	-	(220)	(18,372)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(220)</u>	<u>(13,208)</u>
Net Change in Fund Balance	<u>\$ (100,800)</u>	<u>\$ (100,800)</u>	(28,210)	(35,626)
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,704,866</u>	<u>1,740,492</u>
End of Year			<u>\$ 1,676,656</u>	<u>\$ 1,704,866</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
RURAL WE CARE, INC. FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 2,230,064	\$ 2,230,064	\$ 1,074,281	\$ 843,248
Interest	-	-	49	27
Total Revenues	<u>2,230,064</u>	<u>2,230,064</u>	<u>1,074,330</u>	<u>843,275</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Contractual Services	<u>1,097,537</u>	<u>1,097,537</u>	<u>994,991</u>	<u>922,537</u>
Excess (Deficiency) of Revenues Over Expenditures	1,132,527	1,132,527	79,339	(79,262)
<b>OTHER FINANCING SOURCES</b>				
Insurance Proceeds	-	-	-	<u>26,745</u>
Net Change in Fund Balance	<u>\$ 1,132,527</u>	<u>\$ 1,132,527</u>	79,339	(52,517)
<b>FUND BALANCE</b>				
Beginning of Year			<u>(52,481)</u>	<u>36</u>
End of Year			<u>\$ 26,858</u>	<u>\$ (52,481)</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Document Storage Fees	\$ 265,000	\$ 265,000	\$ 239,333	\$ 233,868
Interest	300	300	843	498
Total Revenues	<u>265,300</u>	<u>265,300</u>	<u>240,176</u>	<u>234,366</u>
<b>EXPENDITURES</b>				
Judicial:				
Exempt Personnel	119,413	119,413	75,892	70,178
Clerk Hire	106,802	106,802	-	-
IMRF	16,084	16,084	5,349	6,758
Social Security	17,305	17,305	5,306	4,877
Supplies	12,500	12,500	15,726	17,273
Books and Records	500	500	-	-
Software Maintenance	-	-	-	91,103
Registration Fees	1,000	1,000	-	-
Mileage	2,000	2,000	-	-
Document Destruction	-	-	764	296
Medical Insurance	20,139	20,139	-	-
Equipment	12,000	12,000	326	493
Total Expenditures	<u>307,743</u>	<u>307,743</u>	<u>103,363</u>	<u>190,978</u>
Net Change in Fund Balance	<u>\$ (42,443)</u>	<u>\$ (42,443)</u>	136,813	43,388
<b>FUND BALANCE</b>				
Beginning of Year			<u>727,018</u>	<u>683,630</u>
End of Year			<u>\$ 863,831</u>	<u>\$ 727,018</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Police Vehicle Revenue	\$ 63,500	\$ 63,500	\$ 58,739	\$ 64,445
Interest	25	25	128	72
Total Revenues	<u>63,525</u>	<u>63,525</u>	<u>58,867</u>	<u>64,517</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections	<u>50,000</u>	<u>50,000</u>	<u>68,667</u>	<u>48,473</u>
Net Change in Fund Balance	<u>\$ 13,525</u>	<u>\$ 13,525</u>	(9,800)	16,044
<b>FUND BALANCE</b>				
Beginning of Year			<u>132,099</u>	<u>116,055</u>
End of Year			<u>\$ 122,299</u>	<u>\$ 132,099</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 268,445	\$ 268,445	\$ 202,379	\$ 258,640
Interest	10	10	39	26
Miscellaneous	55,000	55,000	70,476	53,782
Total Revenues	<u>323,455</u>	<u>323,455</u>	<u>272,894</u>	<u>312,448</u>
<b>EXPENDITURES</b>				
Health and Welfare:				
Salaries	153,800	153,800	160,223	150,061
IMRF	11,000	11,000	11,281	13,865
Social Security	11,800	11,800	11,912	11,120
Medical Insurance	24,584	24,584	24,513	24,584
Supplies	8,000	8,000	6,091	12,722
Food	1,200	1,200	2,051	1,113
Contractual Services	-	-	925	13,385
Postage	100	100	531	567
Utilities	7,500	7,500	3,960	4,432
Rent	7,200	7,200	8,000	7,200
Equipment	3,000	3,000	-	2,836
Other	70,200	70,200	78,793	60,287
Total Expenditures	<u>298,384</u>	<u>298,384</u>	<u>308,280</u>	<u>302,172</u>
Net Change in Fund Balance	<u>\$ 25,071</u>	<u>\$ 25,071</u>	(35,386)	10,276
<b>FUND BALANCE</b>				
Beginning of Year			<u>96,238</u>	<u>85,962</u>
End of Year			<u>\$ 60,852</u>	<u>\$ 96,238</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
SHERIFF'S GRANT FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ 39,000	\$ 39,000	\$ 31,694	\$ 63,144
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Personnel	35,000	35,000	31,266	67,272
Net Change in Fund Balance	<u>\$ 4,000</u>	<u>\$ 4,000</u>	428	(4,128)
<b>FUND BALANCE</b>				
Beginning of Year			<u>(29,058)</u>	<u>(24,930)</u>
End of Year			<u>\$ (28,630)</u>	<u>\$ (29,058)</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
GIS Revenue	\$ 320,000	\$ 320,000	\$ 261,634	\$ 303,683
Interest	150	150	610	334
Total Revenues	<u>320,150</u>	<u>320,150</u>	<u>262,244</u>	<u>304,017</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Department Head	86,857	88,057	35,950	38,227
Deputy Assessor	70,000	70,000	52,672	26,512
Clerk Hire	101,988	101,988	80,102	73,570
IMRF	18,404	18,494	11,833	12,861
Social Security	19,802	19,802	11,818	9,019
Engineering and Technology	1,500	1,500	580	187
GIS Software/License	36,050	57,550	25,400	19,789
GIS Flyover/Data	74,000	46,500	(21,361)	-
Mileage/Travel	1,200	1,200	-	60
Professional Fees	3,877	3,877	-	-
Registration Fees	2,000	2,000	-	1,270
GIS Services	40,000	44,800	27,380	-
Computer	7,200	8,400	7,537	-
Adjustments	7,000	5,710	-	-
Total General Governmental Services	<u>469,878</u>	<u>469,878</u>	<u>231,911</u>	<u>181,495</u>
Debt Service:				
Principal	-	-	62,813	-
Interest	-	-	2,601	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>65,414</u>	<u>-</u>
Total Expenditures	<u>469,878</u>	<u>469,878</u>	<u>297,325</u>	<u>181,495</u>
Net Change in Fund Balance	<u>\$ (149,728)</u>	<u>\$ (149,728)</u>	<u>(35,081)</u>	<u>122,522</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>615,527</u>	<u>493,005</u>
End of Year			<u>\$ 580,446</u>	<u>\$ 615,527</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  
LAW ENFORCEMENT OPERATIONS FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Law Enforcement Operations	\$ 96,000	\$ 96,000	\$ 87,644	\$ 102,937
Interest	10	10	146	63
Total Revenues	<u>96,010</u>	<u>96,010</u>	<u>87,790</u>	<u>103,000</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Uniforms and Clothing	10,000	10,000	-	8,160
New Equipment	-	-	35,845	237,917
Other	5,000	5,000	20,923	-
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>56,768</u>	<u>246,077</u>
Net Change in Fund Balance	<u>\$ 81,010</u>	<u>\$ 81,010</u>	31,022	(143,077)
<b>FUND BALANCE</b>				
Beginning of Year			<u>(57,354)</u>	<u>85,723</u>
End of Year			<u>\$ (26,332)</u>	<u>\$ (57,354)</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023	2022
<b>REVENUES</b>		
Fines and Forfeitures:		
Sheriff Drug Money	\$ 16,107	\$ 13,142
Interest	90	76
Total Revenues	16,197	13,218
 <b>EXPENDITURES</b>		
Public Safety and Corrections	63,168	3,500
 Net Change in Fund Balance	(46,971)	9,718
 <b>FUND BALANCE</b>		
Beginning of Year	112,366	102,648
End of Year	\$ 65,395	\$ 112,366

**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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 21,000	\$ 21,000	\$ 18,257	\$ 20,597
Interest	-	-	15	10
Total Revenues	<u>21,000</u>	<u>21,000</u>	<u>18,272</u>	<u>20,607</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Clerk Hire	10,806	10,806	7,321	11,327
IMRF	827	827	586	999
Social Security	769	769	543	867
Office Supplies	5,000	5,000	6,328	2,530
Software Maintenance	5,000	5,000	5,709	6,540
Office Equipment	2,500	2,500	-	-
Total Expenditures	<u>24,902</u>	<u>24,902</u>	<u>20,487</u>	<u>22,263</u>
Net Change in Fund Balance	<u>\$ (3,902)</u>	<u>\$ (3,902)</u>	(2,215)	(1,656)
<b>FUND BALANCE</b>				
Beginning of Year			<u>17,081</u>	<u>18,737</u>
End of Year			<u>\$ 14,866</u>	<u>\$ 17,081</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Fines and Forfeitures	\$ 21,010	\$ 21,010	\$ 76,170	\$ 86,042
Interest	50	50	717	380
Miscellaneous	-	-	-	8,096
Total Revenues	<u>21,060</u>	<u>21,060</u>	<u>76,887</u>	<u>94,518</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Forfeiture Expenses	50,000	50,000	741	-
Special Prosecutor	10,000	10,000	-	-
Drug Enforcement Expenses	<u>35,000</u>	<u>35,000</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>95,000</u>	<u>95,000</u>	<u>20,741</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (73,940)</u>	<u>\$ (73,940)</u>	56,146	94,518
<b>FUND BALANCE</b>				
Beginning of Year			<u>686,471</u>	<u>591,953</u>
End of Year			<u>\$ 742,617</u>	<u>\$ 686,471</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Operations Revenue	\$ 90,443	\$ 90,443	\$ 107,002	\$ 97,085
Interest	100	100	363	183
Total Revenues	<u>90,543</u>	<u>90,543</u>	<u>107,365</u>	<u>97,268</u>
<b>EXPENDITURES</b>				
Judicial:				
Personnel	10,000	10,000	15,106	-
IMRF	-	-	-	167
Social Security	-	-	1,084	-
Internet	-	-	-	7,474
Mileage	1,000	1,000	-	239
Software Maintenance	3,000	3,000	5,189	18,008
Registration Fees	9,000	9,000	5,241	13,081
New Equipment	7,500	7,500	-	1,969
Professional Fees	-	-	41,500	-
Other	18,250	18,250	8,977	454
Total Expenditures	<u>48,750</u>	<u>48,750</u>	<u>77,097</u>	<u>41,392</u>
Net Change in Fund Balance	<u>\$ 41,793</u>	<u>\$ 41,793</u>	30,268	55,876
<b>FUND BALANCE</b>				
Beginning of Year			<u>341,806</u>	<u>285,930</u>
End of Year			<u>\$ 372,074</u>	<u>\$ 341,806</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Coroner's Fees	\$ 30,000	\$ 30,000	\$ 49,219	\$ 39,431
Interest	35	35	245	124
Total Revenues	<u>30,035</u>	<u>30,035</u>	<u>49,464</u>	<u>39,555</u>
<b>EXPENDITURES</b>				
General Governmental Services:				
Office Supplies	2,000	2,000	-	-
Sponsorships	-	-	25,113	
Uniforms and Clothing	-	-	-	415
Weapons and Ammunition	500	500	165	-
Contractual Services	3,000	3,000	-	212
New Equipment	45,000	45,000	362	-
Total Expenditures	<u>50,500</u>	<u>50,500</u>	<u>25,640</u>	<u>627</u>
Net Change in Fund Balance	<u>\$ (20,465)</u>	<u>\$ (20,465)</u>	23,824	38,928
<b>FUND BALANCE</b>				
Beginning of Year			<u>228,496</u>	<u>189,568</u>
End of Year			<u>\$ 252,320</u>	<u>\$ 228,496</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Automation Fees	\$ 4,000	\$ 4,000	\$ 6,535	\$ 5,887
Interest	20	20	87	52
Total Revenues	<u>4,020</u>	<u>4,020</u>	<u>6,622</u>	<u>5,939</u>
<b>EXPENDITURES</b>				
Judicial:				
Contractual Services	20,000	20,000	-	-
Software Maintenance	20,000	20,000	5,521	-
New Equipment	20,000	20,000	-	-
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>5,521</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (55,980)</u>	<u>\$ (55,980)</u>	1,101	5,939
<b>FUND BALANCE</b>				
Beginning of Year			<u>90,956</u>	<u>85,017</u>
End of Year			<u>\$ 92,057</u>	<u>\$ 90,956</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Electronic Citation Fees	\$ 50,000	\$ 50,000	\$ 72,609	\$ 68,303
Interest	50	50	253	124
Total Revenues	<u>50,050</u>	<u>50,050</u>	<u>72,862</u>	<u>68,427</u>
<b>EXPENDITURES</b>				
Judicial:				
Office Supplies	3,500	3,500	-	46
Professional Fees	-	-	3,370	-
Software Maintenance	25,000	25,000	29,150	13,831
New Equipment	19,000	19,000	-	-
Total Expenditures	<u>47,500</u>	<u>47,500</u>	<u>32,520</u>	<u>13,877</u>
Net Change in Fund Balance	<u>\$ 2,550</u>	<u>\$ 2,550</u>	40,342	54,550
<b>FUND BALANCE</b>				
Beginning of Year			<u>232,862</u>	<u>178,312</u>
End of Year			<u>\$ 273,204</u>	<u>\$ 232,862</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Electronic Citation Fees	\$ 4,000	\$ 4,000	\$ 2,410	\$ 4,124
Interest	5	5	23	13
Total Revenues	<u>4,005</u>	<u>4,005</u>	<u>2,433</u>	<u>4,137</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
New Equipment	<u>1,500</u>	<u>1,500</u>	<u>461</u>	<u>140</u>
Net Change in Fund Balance	<u>\$ 2,505</u>	<u>\$ 2,505</u>	1,972	3,997
<b>FUND BALANCE</b>				
Beginning of Year			<u>22,449</u>	<u>18,452</u>
End of Year			<u>\$ 24,421</u>	<u>\$ 22,449</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 415,000	\$ 415,000	\$ 405,770	\$ 413,057
Interest	105	105	1,438	612
Total Revenues	<u>415,105</u>	<u>415,105</u>	<u>407,208</u>	<u>413,669</u>
<b>EXPENDITURES</b>				
Highways:				
Heritage Lake Project	514,599	514,599	165,977	6,242
Debt Service:				
Principal	-	-	159,700	159,700
Interest	<u>274,684</u>	<u>274,684</u>	<u>104,763</u>	<u>111,310</u>
Total Expenditures	<u>789,283</u>	<u>789,283</u>	<u>430,440</u>	<u>277,252</u>
Net Change in Fund Balance	<u>\$ (374,178)</u>	<u>\$ (374,178)</u>	(23,232)	136,417
<b>FUND BALANCE</b>				
Beginning of Year			<u>1,263,408</u>	<u>1,126,991</u>
End of Year			<u>\$ 1,240,176</u>	<u>\$ 1,263,408</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
INDEMNITY FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	<u>2023</u>	<u>2022</u>
<b>REVENUES</b>		
Fines and Forfeitures:		
Indemnity Fines	\$ 26,490	\$ 24,359
Interest	10,429	2,008
Total Revenues	<u>36,919</u>	<u>26,367</u>
 <b>EXPENDITURES</b>		
General Governmental Services:		
Contractual Services	<u>809</u>	<u>7,691</u>
Excess of Revenues Over Expenditures	36,110	18,676
 <b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	4,775	-
Transfers Out	<u>-</u>	<u>(6,271)</u>
Total Other Financing Sources (Uses)	<u>4,775</u>	<u>(6,271)</u>
Net Change in Fund Balance	40,885	12,405
 <b>FUND BALANCE</b>		
Beginning of Year	<u>849,148</u>	<u>836,743</u>
End of Year	<u><u>\$ 890,033</u></u>	<u><u>\$ 849,148</u></u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
SHERIFF’S COMMISSARY FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023	2022
<b>REVENUES</b>		
Charges for Services:		
Phone Use Fees and Commissary Sales	\$ 81,797	\$ 88,349
<b>EXPENDITURES</b>		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	79,027	94,234
Net Change in Fund Balance	2,770	(5,885)
<b>FUND BALANCE</b>		
Beginning of Year	165,729	171,614
End of Year	\$ 168,499	\$ 165,729

**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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Drug Court Fees	\$ 25,000	\$ 25,000	\$ 24,545	\$ 23,224
Interest	60	60	111	74
Total Revenues	<u>25,060</u>	<u>25,060</u>	<u>24,656</u>	<u>23,298</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections	<u>42,790</u>	<u>42,790</u>	<u>42,462</u>	<u>26,355</u>
Net Change in Fund Balance	<u>\$ (17,730)</u>	<u>\$ (17,730)</u>	(17,806)	(3,057)
<b>FUND BALANCE</b>				
Beginning of Year			<u>119,652</u>	<u>122,709</u>
End of Year			<u>\$ 101,846</u>	<u>\$ 119,652</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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Public Defender Records	\$ 2,000	\$ 2,000	\$ 4,153	\$ 3,610
Interest	-	-	11	5
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>4,164</u>	<u>3,615</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	4,164	3,615
<b>FUND BALANCE</b>				
Beginning of Year			<u>9,744</u>	<u>6,129</u>
End of Year			<u>\$ 13,908</u>	<u>\$ 9,744</u>

**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
NATIONAL OPIOID SETTLEMENT FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023	2022
<b>REVENUES</b>		
Miscellaneous:		
National Opioid Settlements	\$ 394,608	\$ -
<b>EXPENDITURES</b>	-	-
Net Change in Fund Balance	394,608	-
<b>FUND BALANCE</b>		
Beginning of Year	-	-
End of Year	\$ 394,608	\$ -

**TAZEWELL COUNTY, ILLINOIS**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – ACTUAL**  
**LACTF GRANT FUND**  
**YEAR ENDED NOVEMBER 30, 2023**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023	2022
<b>REVENUES</b>	\$ -	\$ -
<b>EXPENDITURES</b>	-	-
Net Change in Fund Balance	-	-
<b>FUND BALANCE</b>		
Beginning of Year	-	-
End of Year	\$ -	\$ -



**TAZEWELL COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – ACTUAL  
PMEG FUND  
YEAR ENDED NOVEMBER 30, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023	2022
<b>REVENUES</b>		
Fines and Forfeitures:		
Sheriff Drug Money	\$ 3,940	\$ -
Interest	2	-
Total Revenues	3,942	-
<b>EXPENDITURES</b>	-	-
Net Change in Fund Balance	3,942	-
<b>FUND BALANCE</b>		
Beginning of Year	-	-
End of Year	\$ 3,942	\$ -

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 HEALTH INSURANCE FUND  
 SCHEDULE OF NET POSITION  
 NOVEMBER 30, 2023  
 WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2022**

<b>ASSETS</b>	<u>2023</u>	<u>2022</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 10,142,414	\$ 10,672,732
Accounts Receivable	6,510	-
Total Assets	<u>\$ 10,148,924</u>	<u>\$ 10,672,732</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ (177)	\$ 1,616
Flex Spending Payable	11,153	41,630
Estimated Payable for Claims and Losses	166,919	757,362
Due to Others	19,129	19,129
Total Liabilities	<u>197,024</u>	<u>819,737</u>
<b>NET POSITION</b>	<u>9,951,900</u>	<u>9,852,995</u>
Total Liabilities and Net Position	<u>\$ 10,148,924</u>	<u>\$ 10,672,732</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, 2023  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	<u>2023</u>	<u>2022</u>
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 5,230,298	\$ 5,645,017
Refunds and Recoveries	339,405	418,914
Total Operating Revenues	<u>5,569,703</u>	<u>6,063,931</u>
<b>OPERATING EXPENSES - GENERAL</b>		
<b>GOVERNMENTAL SERVICES</b>		
Medical Claims	4,633,943	4,076,160
Administrative Costs:		
Health and Dental Administration	139,922	92,324
EAP Program	7,200	7,200
Employee Life Insurance	27,762	28,314
Voluntary Life Insurance	15,591	17,860
Voluntary Accidental, Death, and Dismemberment Life Insurance	230	240
Total Administrative Costs	<u>190,705</u>	<u>145,938</u>
Stop-Loss Reinsurance:		
Employee	268,131	237,327
Dependent	365,078	355,640
Aggregate	23,617	25,686
Total Stop-Loss Reinsurance	<u>656,826</u>	<u>618,653</u>
Total Operating Expenses	<u>5,481,474</u>	<u>4,840,751</u>
<b>OPERATING INCOME</b>	88,229	1,223,180
<b>NONOPERATING REVENUES</b>		
Interest Income	<u>10,676</u>	<u>5,832</u>
Change in Net Position	98,905	1,229,012
<b>NET POSITION</b>		
Beginning of Year	<u>9,852,995</u>	<u>8,623,983</u>
End of Year	<u>\$ 9,951,900</u>	<u>\$ 9,852,995</u>

**TAZEWELL COUNTY, ILLINOIS  
 PROPRIETARY FUND – INTERNAL SERVICE FUND  
 HEALTH INSURANCE FUND  
 SCHEDULE OF CASH FLOWS  
 YEAR ENDED NOVEMBER 30, 2023  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Assessments Made to Other Funds	\$ 3,820,265	\$ 4,125,055
Cash Received from Employees and Others	1,410,033	1,519,962
Cash Received from Refunds and Recoveries	332,895	418,914
Cash Paid for Claims	(5,256,656)	(3,734,780)
Cash Paid for Administrative Costs and Stop Loss Insurance	(847,531)	(764,591)
Net Cash Provided (Used) by Operating Activities	<u>(540,994)</u>	<u>1,564,560</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received on Cash and Investments	<u>10,676</u>	<u>5,832</u>
 <b>NET INCREASE (DECREASE) IN CASH</b>	(530,318)	1,570,392
 <b>CASH</b>		
Beginning of Year	<u>10,672,732</u>	<u>9,102,340</u>
End of Year	<u><u>\$ 10,142,414</u></u>	<u><u>\$ 10,672,732</u></u>
 <b>RECONCILIATION OF OPERATING INCOME TO NET CASH    PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 88,229	\$ 1,223,180
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Changes in Assets and Liabilities:		
Accounts Receivable	(6,510)	-
Accounts Payable	(1,793)	(246)
Flex Spending Payable	(30,477)	6,047
Estimated Payable for Claims and Losses	<u>(590,443)</u>	<u>335,579</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (540,994)</u></u>	<u><u>\$ 1,564,560</u></u>

**TAZEWELL COUNTY, ILLINOIS  
 FIDUCIARY FUNDS – CUSTODIAL FUNDS  
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
 NOVEMBER 30, 2023**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 562,503	\$ 5,238	\$ 337,709	\$ 2,055,981
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>562,503</u>	<u>5,238</u>	<u>337,709</u>	<u>2,055,981</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Due to Others	562,503	-	-	237,396
Due to Other Funds	-	-	-	-
Total Liabilities	<u>562,503</u>	<u>-</u>	<u>-</u>	<u>237,396</u>
<b>FIDUCIARY NET POSITION</b>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ -</u>	<u>\$ 5,238</u>	<u>\$ 337,709</u>	<u>\$ 1,818,585</u>

**TAZEWELL COUNTY, ILLINOIS  
 FIDUCIARY FUNDS – CUSTODIAL FUNDS  
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION (CONTINUED)  
 NOVEMBER 30, 2023**

Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
\$ 25,273	\$ 1,991	\$ 115,687	\$ 1,823,102	\$ 229,279	\$ 5,156,763
-	-	-	167,537	-	167,537
-	-	-	84,023	-	84,023
<u>25,273</u>	<u>1,991</u>	<u>115,687</u>	<u>2,074,662</u>	<u>229,279</u>	<u>5,408,323</u>
-	-	-	1,532	-	1,532
-	-	-	-	-	799,899
-	-	-	-	52,684	52,684
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,532</u>	<u>52,684</u>	<u>854,115</u>
<u>\$ 25,273</u>	<u>\$ 1,991</u>	<u>\$ 115,687</u>	<u>\$ 2,073,130</u>	<u>\$ 176,595</u>	<u>\$ 4,554,208</u>

**TAZEWELL COUNTY, ILLINOIS  
 FIDUCIARY FUNDS – CUSTODIAL FUNDS  
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION  
 YEAR ENDED NOVEMBER 30, 2023**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund
<b>ADDITIONS</b>				
Property Taxes Collected for Other Governments	\$ 257,337,647	\$ -	\$ -	\$ -
Fees and Fines Collected for Others	-	-	-	9,285,956
Intergovernmental Allotments	-	-	-	-
Other Amounts Received as Fiscal Agent	-	38	337	-
Total Additions	<u>257,337,647</u>	<u>38</u>	<u>337</u>	<u>9,285,956</u>
<b>DEDUCTIONS</b>				
Property Taxes Distributed to Other Governments	257,337,647	-	-	-
Fees and Fines Distributed to Others	-	-	-	9,200,928
Other Amounts Distributed as Fiscal Agent	-	-	-	-
Total Deductions	<u>257,337,647</u>	<u>-</u>	<u>-</u>	<u>9,200,928</u>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	-	38	337	85,028
Fiduciary Net Position - Beginning of Year, as Previously Reported	558,803	5,200	337,372	1,733,557
Prior Period Adjustments	<u>(558,803)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fiduciary Net Position - Beginning of Year, as Restated	<u>-</u>	<u>5,200</u>	<u>337,372</u>	<u>1,733,557</u>
<b>FIDUCIARY NET POSITION - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 5,238</u>	<u>\$ 337,709</u>	<u>\$ 1,818,585</u>

**TAZEWELL COUNTY, ILLINOIS  
 FIDUCIARY FUNDS – CUSTODIAL FUNDS  
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)  
 YEAR ENDED NOVEMBER 30, 2023**

Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,337,647
-	-	-	-	-	9,285,956
-	-	-	1,773,952	84,590	1,858,542
522,973	2	115	22,000	200	545,665
<u>522,973</u>	<u>2</u>	<u>115</u>	<u>1,795,952</u>	<u>84,790</u>	<u>269,027,810</u>
-	-	-	-	-	257,337,647
-	-	-	-	-	9,200,928
529,930	374	-	1,791,605	30,039	2,351,948
<u>529,930</u>	<u>374</u>	<u>-</u>	<u>1,791,605</u>	<u>30,039</u>	<u>268,890,523</u>
(6,957)	(372)	115	4,347	54,751	137,287
32,230	2,363	115,572	2,068,783	121,844	4,975,724
-	-	-	-	-	(558,803)
<u>32,230</u>	<u>2,363</u>	<u>115,572</u>	<u>2,068,783</u>	<u>121,844</u>	<u>4,416,921</u>
<u>\$ 25,273</u>	<u>\$ 1,991</u>	<u>\$ 115,687</u>	<u>\$ 2,073,130</u>	<u>\$ 176,595</u>	<u>\$ 4,554,208</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, 2023**

	Balance Sheet	Adjustments	Statement of Net Position
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 3,499,751	\$ -	\$ 3,499,751
Accounts Receivable	462,062	-	462,062
Prepaid Expenses	99,347	-	99,347
Total Current Assets	<u>4,061,160</u>	<u>-</u>	<u>4,061,160</u>
<b>NONCURRENT ASSETS</b>			
Capital Assets, Not Depreciated/Amortized	-	72,576	72,576
Capital Assets, Net	-	5,221,198	5,221,198
Total Noncurrent Assets	<u>-</u>	<u>5,293,774</u>	<u>5,293,774</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount for Pensions	-	170,138	170,138
Deferred Amount for OPEB	-	55,393	55,393
Total Deferred Outflows of Resources	<u>-</u>	<u>225,531</u>	<u>225,531</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,061,160</u>	<u>\$ 5,519,305</u>	<u>\$ 9,580,465</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 44,408	\$ -	\$ 44,408
Accrued Payroll and Related Costs	10,900	-	10,900
Due to Primary Government	10,941	-	10,941
Leases Payable	-	477,509	477,509
Financed Purchases Payable	-	107,393	107,393
Accrued Interest Payable	-	117,005	117,005
Total Current Liabilities	<u>66,249</u>	<u>701,907</u>	<u>768,156</u>
<b>NONCURRENT LIABILITIES</b>			
Net Pension Liability	-	191,676	191,676
Total Other Postemployment Benefit (OPEB) Liability	-	67,302	67,302
Leases Payable	-	3,947,610	3,947,610
Financed Purchases Payable	-	228,324	228,324
Total Noncurrent Liabilities	<u>-</u>	<u>4,434,912</u>	<u>4,434,912</u>
Total Liabilities	66,249	5,136,819	5,203,068
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amount for Pensions	-	4,998	4,998
Deferred Amount for OPEB	-	219,794	219,794
Total Deferred Inflows of Resources	<u>-</u>	<u>224,792</u>	<u>224,792</u>
<b>FUND BALANCE/NET POSITION</b>			
Net Investment in Capital Assets	-	532,938	532,938
Unrestricted	3,994,911	(375,244)	3,619,667
Total Fund Balance/Net Position	<u>3,994,911</u>	<u>157,694</u>	<u>4,152,605</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 4,061,160</u>	<u>\$ 5,519,305</u>	<u>\$ 9,580,465</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, 2023**

Fund Balance		\$ 3,994,911
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		10,399,040
Accumulated Depreciation/Amortization		(5,105,266)
Total		<u>5,293,774</u>
Deferred Outflows of Resources for Pensions		170,138
Deferred Inflows of Resources for Pensions		(4,998)
Deferred Outflows of Resources for OPEB		55,393
Deferred Inflows of Resources for OPEB		(219,794)
Interest on long-term debt is not accrued in the fund but, rather, is is recognized when due.		(117,005)
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:		
Net Pension Liability		(191,676)
Total Other Postemployment Benefit (OPEB) Liability		(67,302)
Leases Payable		(4,425,119)
Financed Purchases Payable		(335,717)
Total		<u>(5,019,814)</u>
Net Position		<u>\$ 4,152,605</u>

**TAZEWELL COUNTY, ILLINOIS  
EMERGENCY SYSTEM TELEPHONE BOARD (911)  
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE AND STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2023**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
<b>REVENUES</b>			
Intergovernmental	\$ 435,731	\$ -	\$ 435,731
Charges for Services	2,015,315	-	2,015,315
Interest	2,975	-	2,975
Miscellaneous	56,455	-	56,455
Total Revenues	<u>2,510,476</u>	<u>-</u>	<u>2,510,476</u>
<b>EXPENDITURES/EXPENSES</b>			
Current	1,364,503	161,928	1,526,431
Debt Service:			
Principal	846,068	(846,068)	-
Interest	184,982	4,486	189,468
Capital Outlay	787,356	(787,356)	-
Depreciation/Amortization	-	801,944	801,944
Total Expenditures/Expenses	<u>3,182,909</u>	<u>(665,066)</u>	<u>2,517,843</u>
Excess (Deficiency) of Revenues Over Expenditures	(672,433)	665,066	(7,367)
<b>OTHER FINANCING SOURCES</b>			
Lease Proceeds	714,780	(714,780)	-
Net Change in Fund Balance/Net Position	42,347	(49,714)	(7,367)
<b>FUND BALANCE/NET POSITION</b>			
Beginning of Year, as Previously Reported	3,952,564	716,726	4,669,290
Prior Period Adjustments	-	(509,318)	(509,318)
Beginning of Year, as Restated	<u>3,952,564</u>	<u>207,408</u>	<u>4,159,972</u>
End of Year	<u>\$ 3,994,911</u>	<u>\$ 157,694</u>	<u>\$ 4,152,605</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, 2023**

Net Change in Fund Balance	\$	42,347
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/amortization expense. Below is the capital outlay and depreciation/amortization expense for the year:		
Capital Outlay		787,356
Depreciation/Amortization Expense		(801,944)
Total		(14,588)
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		(714,780)
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		495,303
Financed Purchases Payable		350,765
Total		846,068
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		24,027
Pension Expense		(30,665)
Total		(6,638)
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.		
		(4,486)
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 and Allocation Changes		(154,236)
OPEB Expense		(1,054)
Total		(155,290)
Change in Net Position	\$	(7,367)

**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, 2023  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2022**

	2023			2022 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 435,731	\$ -
Charges for Services:				
Telephone Surcharges	2,115,000	2,115,000	2,015,315	2,361,436
Interest	1,000	1,000	2,975	1,990
Miscellaneous	10,000	10,000	56,455	82,738
Total Revenues	<u>2,126,000</u>	<u>2,126,000</u>	<u>2,510,476</u>	<u>2,446,164</u>
<b>EXPENDITURES</b>				
Public Safety and Corrections:				
Salaries	280,000	280,000	280,812	334,432
IMRF	19,908	19,908	27,010	30,439
Social Security	21,420	21,420	21,643	25,646
Medical Insurance	83,399	83,399	71,533	79,645
Supplies	19,000	19,000	89,016	30,902
Contractual Services	386,000	386,000	730,734	1,032,708
Utilities and Maintenance	249,000	249,000	59,353	47,762
Education, Training, and Travel	10,000	10,000	7,051	7,425
Equipment	1,038,316	1,038,316	149,927	495,881
Other	135,352	135,352	-	-
Total Public Safety and Corrections	<u>2,242,395</u>	<u>2,242,395</u>	<u>1,437,079</u>	<u>2,084,840</u>
Debt Service:				
Principal	-	-	846,068	509,033
Interest	-	-	184,982	137,633
Total Debt Service	<u>-</u>	<u>-</u>	<u>1,031,050</u>	<u>646,666</u>
Total Expenditures	<u>2,242,395</u>	<u>2,242,395</u>	<u>2,468,129</u>	<u>2,731,506</u>
Net Change in Fund Balance	<u>\$ (116,395)</u>	<u>\$ (116,395)</u>	42,347	(285,342)
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,952,564</u>	<u>4,237,906</u>
End of Year			<u>\$ 3,994,911</u>	<u>\$ 3,952,564</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 2022, 2021, AND 2020**

2022			
ASSESSED VALUATIONS	<u>\$ 2,966,777,008</u>		
Fund	Extension	Distribution	Rate
General	\$ 6,043,316	\$ 6,026,556	.21102
Illinois Municipal Retirement	1,388,685	1,384,838	.04849
County Highway	1,920,504	1,915,174	.06706
County Bridge	859,444	857,062	.03001
Federal Aid Matching Tax	716,824	714,835	.02503
County Health	1,036,717	1,033,835	.03620
Social Security	1,093,135	1,090,100	.03817
Persons With Developmental Disabilities	504,039	502,641	.01760
Veterans' Assistance	260,038	259,317	.00908
Tort Judgment	1,974,631	1,969,147	.06895
Extension Education	145,198	144,802	.00507
Total	\$ 15,942,531	\$ 15,898,307	.55668

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 2022, 2021, AND 2020**

2021			2020		
<u>\$ 2,830,493,862</u>			<u>\$ 2,789,145,284</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 6,050,271	\$ 5,932,295	.21357	\$ 5,762,374	\$ 5,713,351	.21357
772,818	758,021	.04347	1,172,873	1,163,101	.04347
1,875,904	1,839,910	.06643	1,792,361	1,777,612	.06643
847,306	831,136	.03003	810,245	803,547	.03003
706,819	693,347	.02499	674,260	668,817	.02499
1,012,715	993,222	.03587	967,816	959,800	.03587
1,110,207	1,088,999	.04114	1,110,007	1,100,988	.04114
499,237	489,795	.01850	499,152	495,098	.01850
177,732	177,092	.00659	177,806	177,229	.00659
2,228,629	2,185,910	.06778	1,828,786	1,813,638	.06778
141,309	138,621	.00524	141,381	140,379	.00524
<u>\$ 15,422,947</u>	<u>\$ 15,128,348</u>	<u>.55361</u>	<u>\$ 14,937,061</u>	<u>\$ 14,813,560</u>	<u>.55361</u>

**TAZEWELL COUNTY, ILLINOIS  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
YEAR ENDED NOVEMBER 30, 2023**

CSFA Number	Program Name	State	Federal	Other	Total
418-00-1310	Child Advocacy Centers	\$ 153,835	\$ -	\$ -	\$ 153,835
420-75-1638	Community Development Block Grant Revolving Loan Fund Closeout Program	-	773,253	-	773,253
444-26-1552	Substance Use Prevention Services	-	105,588	-	105,588
444-80-0226	Maternal & Child Health Program - Better Birth Outcomes	97,015	99,737	-	196,752
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	243,818	-	243,818
444-80-0670	Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program	-	43,223	-	43,223
444-80-0671	Supplemental Nutrition Program for Women, Infants and Children - Farmers Market	-	881	-	881
444-80-0687	Teen Pregnancy Prevention Program - Personal Responsibility Education Program	-	80,247	-	80,247
444-80-1411	Teen REACH (Responsibility, Education, Achievement, Caring and Hope)	-	162,383	-	162,383
444-80-2535	Bureau of Maternal and Child Health - Family Case Management/High-Risk Infant	76,255	33,651	-	109,906
444-84-2902	All Our Kids Early Childhood Networks	72,000	-	-	72,000
482-00-0263	Public Health Emergency Preparedness	-	90,868	-	90,868
482-00-0265	Cities Readiness Initiative Cooperative Agreement	-	70,099	-	70,099
482-00-0901	Local Health Protection Grant	231,264	-	-	231,264
482-00-0902	Tanning Program	2,400	-	-	2,400
482-00-0903	Body Art Establishment Inspection Grant Program	10,650	-	-	10,650
482-00-0904	Vector Surveillance and Control Grants	18,387	-	-	18,387
482-00-0904	Tick Surveillance	255	-	-	255
482-00-0922	Illinois Breast and Cervical Cancer Program	305,526	206,998	-	512,524
482-00-0923	Illinois WISEWOMAN Program	-	16,048	-	16,048
482-00-1034	Safe Drinking Water	-	3,175	-	3,175
482-00-1583	Lead Poisoning Prevention and Response	29,320	-	-	29,320
482-00-2104	Local Health Department Overdoses Surveillance and Response Grant	-	67,523	-	67,523
482-00-2406	COVID-19 Crisis Grant	-	127,631	-	127,631
482-00-2528	COVID-19 Mass Vaccination Grant	-	17,893	-	17,893
482-00-2545	Illinois Well Woman Visit Program	-	38,815	-	38,815
482-00-2803	COVID-19 Response Grant	-	35,440	-	35,440
482-00-3087	COVID-19 Vaccination Grant	-	116,887	-	116,887
482-00-3105	Tuberculosis Elimination and Laboratory Cooperative Agreement	-	2,926	-	2,926
482-00-3127	Strengthening Illinois Public Health Administration (SIPA)	-	709	-	709
494-10-0343	State and Community Highway Safety/National Priority Program	-	31,693	-	31,693
494-80-0338	Transit 5311 Formula Grants for Rural Areas	-	304,192	-	304,192
494-80-1141	Transit Downstate Operating Assistance	590,832	-	-	590,832
494-80-2410	Coronavirus Aid, Relief, and Economic Security Act - Transit Formula Grants for Rural Areas	-	41,926	-	41,926
546-00-1745	Child Advocacy Centers	-	57,543	-	57,543
586-46-0423	21st CCLC Grant	-	295,164	-	295,164
588-00-0442	State Indoor Radon Grants	-	9,857	-	9,857
588-40-0441	Interagency Hazardous Materials Public Sector Training and Planning Grants	-	3,659	-	3,659
588-40-0450	Emergency Management Performance Grants	-	34,007	-	34,007
856-18-0410	Summer Food Service Program	-	17,165	-	17,165
	Other grant programs and activities	3,200,196	9,957,323	476,276	13,633,795
	All other costs not allocated	-	-	37,136,761	37,136,761
	<b>Total</b>	<b>\$ 4,787,935</b>	<b>\$ 13,090,322</b>	<b>\$ 37,613,037</b>	<b>\$ 55,491,294</b>





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