

TAZEWELL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2024**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position	5
Statement of Activities	7
GOVERNMENTAL FUND FINANCIAL STATEMENTS:	
Balance Sheet – Governmental Funds	8
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	9
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	10
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities	11
PROPRIETARY FUND FINANCIAL STATEMENTS:	
Statement of Net Position – Internal Service Fund	12
Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Fund	13
Statement of Cash Flows – Internal Service Fund	14
FIDUCIARY FUND FINANCIAL STATEMENTS:	
Statement of Fiduciary Net Position – Custodial Funds	15
Statement of Changes in Fiduciary Net Position – Custodial Funds	16
NOTES TO BASIC FINANCIAL STATEMENTS	17
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Major Funds	47
Schedule of Changes in the County's Total OPEB Liability and Related Ratios	50
Note to Required Supplementary Information	51
SUPPLEMENTARY INFORMATION:	
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
NONMAJOR GOVERNMENTAL FUNDS:	
Combining Balance Sheet	52
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	57
GENERAL FUND:	
Balance Sheet – By Account	62
Schedule of Revenues, Expenditures, and Changes in Fund Balance – By Account	63

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2024**

SUPPLEMENTARY INFORMATION (CONTINUED):

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

GENERAL ACCOUNT:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	64
--	----

SPECIAL REVENUE FUNDS:

**SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL:**

American Rescue Plan Fund	72
Care Trak Fund	73
Illinois Municipal Retirement Fund	74
Tort Judgment Fund	75
County Motor Fuel Tax Fund	76
County Bridge Fund	77
Federal Aid Matching Tax Fund	78
Probation Upgrade Fund	79
County Health Fund	80
Social Security Fund	83
Animal Control Fund	84
County Highway Fund	86
Persons with Developmental Disabilities Fund	88
Veterans' Assistance Fund	89
Law Library Fund	90
Circuit Clerk Automation Fund	91
Economic Development Grant Fund	92
County Recorder Automation Fund	93
Circuit Clerk Child Support Fund	94
Treasurer's Automation Fund	95
Solid Waste Planning Fund	96
Rural We-Care, Inc. Fund	97
Circuit Clerk Document Storage Fund	98
Police Vehicle and Equipment Fund	99
Children's Advocacy Center Fund	100
Sheriff's Grant Fund	101
GIS Fund	102
Law Enforcement Operations Fund	103
Sheriff's Drug Fund	104
County Clerk Automation Fund	105
State's Attorney Forfeiture Fund	106
Circuit Clerk Operations Fund	107
Coroner's Fee Fund	108
State's Attorney Automation Fund	109
Circuit Clerk Electronic Citation Fund	110

**TAZEWELL COUNTY, ILLINOIS
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2024**

SUPPLEMENTARY INFORMATION (CONTINUED):

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

SPECIAL REVENUE FUNDS (CONTINUED):

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

Sheriff Electronic Citation Fund	111
Heritage Lake Fund	112
Indemnity Fund	113
Sheriff's Commissary Fund	114
Drug Court Operations and Administration Fund	115
Public Defender Automation Fund	116
National Opioid Settlement Fund	117
LACTF Grant Fund	118
PMEG Fund	119
Capital Improvement Plan Fund	120
SIPA Grant Fund	121
Energy Transition Grant Fund	122
Sheriff's DUI Fund	123

PROPRIETARY FUND – INTERNAL SERVICE FUND:

HEALTH INSURANCE FUND:

Schedule of Net Position	124
Schedule of Revenues, Expenses, and Changes in Net Position	125
Schedule of Cash Flows	126

FIDUCIARY FUNDS – CUSTODIAL FUNDS:

Combining Schedule of Fiduciary Net Position	127
Combining Schedule of Changes in Fiduciary Net Position	128

COMPONENT UNIT:

EMERGENCY SYSTEM TELEPHONE BOARD (911):

Balance Sheet and Statement of Net Position	129
Reconciliation of Balance Sheet to Statement of Net Position	130
Statement of Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities	131
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	133

SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS, TAX DISTRIBUTIONS, AND TAX RATES	134
--	------------

CONSOLIDATED YEAR-END FINANCIAL REPORT	135
---	------------



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, 2024, 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, 2024, 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.

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 opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit for the year ended November 30, 2024 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, 2024 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, 2024 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, 2024.

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, 2023 (not presented herein) and have issued our report thereon dated November 12, 2024, 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, 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 related directly to the underlying accounting and other records used to prepare the 2023 basic financial statements. The information was subjected to the audit procedures applied in the audit of the 2023 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, 2023.

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 July 25, 2025 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
July 25, 2025

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2024**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT ASSETS			
Cash	\$ 72,893,658	\$ 3,411,409	\$ 76,305,067
Investments	48,816,570	-	48,816,570
Receivables:			
Property Taxes	17,578,610	-	17,578,610
State of Illinois	8,124,213	-	8,124,213
Other	2,748,490	563,531	3,312,021
Prepaid Expenses	784,915	55,314	840,229
Accrued Interest Receivable	45,734	-	45,734
Inventory, at Cost	101,905	-	101,905
Due from Fiduciary Funds	52,684	-	52,684
Total Current Assets	<u>151,146,779</u>	<u>4,030,254</u>	<u>155,177,033</u>
NONCURRENT ASSETS			
Capital Assets, Not Depreciated/Amortized	6,980,836	172,039	7,152,875
Capital Assets, Net	53,434,692	4,473,493	57,908,185
Total Noncurrent Assets	<u>60,415,528</u>	<u>4,645,532</u>	<u>65,061,060</u>
Total Assets	211,562,307	8,675,786	220,238,093
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount for Pensions	11,366,004	82,429	11,448,433
Deferred Amount for OPEB	5,271,014	44,116	5,315,130
Total Deferred Outflows of Resources	<u>16,637,018</u>	<u>126,545</u>	<u>16,763,563</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 228,199,325</u>	<u>\$ 8,802,331</u>	<u>\$ 237,001,656</u>

See accompanying Notes to Basic Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION (CONTINUED)
NOVEMBER 30, 2024

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	Primary Governmental Activities	Component Unit Emergency Telephone System Board	Total Reporting Entity
CURRENT LIABILITIES			
Accounts Payable	\$ 3,558,040	\$ 45,035	\$ 3,603,075
Accrued Payroll and Related Costs	1,484,850	7,204	1,492,054
Due to Fiduciary Funds	84,023	-	84,023
Flex Spending Payable	7,786	-	7,786
Estimated Payable for Claims and Losses	495,316	-	495,316
Due to Others	42,754	-	42,754
Trust Funds Due to Others	506,480	-	506,480
Unearned Revenue	473,992	-	473,992
Other Postemployment Benefit (OPEB) Liability	282,817	-	282,817
Lines of Credit	159,700	-	159,700
Leases Payable	140,470	489,009	629,479
Subscriptions Payable	152,706	-	152,706
Financed Purchases Payable	-	107,393	107,393
Notes Payable	115,336	-	115,336
Accrued Interest Payable	126,167	88,450	214,617
Total Current Liabilities	<u>7,630,437</u>	<u>737,091</u>	<u>8,367,528</u>
NONCURRENT LIABILITIES			
Compensated Absences Payable	760,800	-	760,800
Net Pension Liability	12,794,400	92,788	12,887,188
Total Other Postemployment Benefit (OPEB) Liability	7,440,288	64,638	7,504,926
Lines of Credit	2,012,408	-	2,012,408
Leases Payable	682,266	3,458,602	4,140,868
Subscriptions Payable	396,459	-	396,459
Financed Purchases Payable	-	120,931	120,931
Notes Payable	184,115	-	184,115
Total Noncurrent Liabilities	<u>24,270,736</u>	<u>3,736,959</u>	<u>28,007,695</u>
Total Liabilities	31,901,173	4,474,050	36,375,223
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	17,578,610	-	17,578,610
Deferred Amount for Pensions	150,699	1,093	151,792
Deferred Amount for OPEB	24,072,799	201,476	24,274,275
Total Deferred Inflows of Resources	<u>41,802,108</u>	<u>202,569</u>	<u>42,004,677</u>
NET POSITION			
Net Investment in Capital Assets	58,888,053	469,597	59,357,650
Restricted for:			
Judicial	2,542,940	-	2,542,940
Public Safety and Corrections	960,846	-	960,846
Highways	2,790,223	-	2,790,223
Health and Welfare	3,611,345	-	3,611,345
General Governmental Services	3,620,131	-	3,620,131
Retirement	4,304,389	-	4,304,389
Unrestricted	77,778,117	3,656,115	81,434,232
Total Net Position	<u>154,496,044</u>	<u>4,125,712</u>	<u>158,621,756</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 228,199,325</u>	<u>\$ 8,802,331</u>	<u>\$ 237,001,656</u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2024**

	Program Revenues			Net Revenue (Expenses) and Changes in Net Position		Total Reporting Entity	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Unit
PRIMARY GOVERNMENT							
Governmental Activities:							
Judicial	\$ 12,496,611	\$ 2,197,312	\$ 1,974,643	\$ -	\$ (8,324,656)	\$ -	\$ (8,324,656)
Public Safety and Corrections	17,290,554	755,017	131,993	-	(16,403,544)	-	(16,403,544)
Community Development	513,972	271,520	-	81,173	(161,279)	-	(161,279)
Highways	14,745,188	1,203,744	9,158,520	-	(4,382,924)	-	(4,382,924)
Health and Welfare	10,751,777	2,738,572	5,523,516	-	(2,489,689)	-	(2,489,689)
General Governmental Services	8,223,013	2,820,350	1,871,997	1,575,692	(1,954,974)	-	(1,954,974)
Interest Expense	196,162	-	-	-	(196,162)	-	(196,162)
Total Primary Government	\$ 64,217,277	\$ 9,986,515	\$ 18,660,669	\$ 1,656,865	(33,913,228)	-	(33,913,228)
COMPONENT UNIT							
Emergency Telephone							
System Board	\$ 2,276,546	\$ 1,929,160	\$ 311,279	\$ -	-	(36,107)	(36,107)
GENERAL REVENUES							
Property Taxes					16,928,726	-	16,928,726
Sales Taxes/Retailers'							
Occupation Taxes					18,647,559	-	18,647,559
State Income Taxes					4,151,428	-	4,151,428
Personal Property							
Replacement Taxes					2,422,889	-	2,422,889
Other Taxes					1,206,106	-	1,206,106
Unrestricted Interest Earnings					2,883,582	3,014	2,886,596
Miscellaneous					1,014,160	6,200	1,020,360
Total General Revenues					47,254,450	9,214	47,263,664
Change in Net Position					13,341,222	(26,893)	13,314,329
NET POSITION							
Beginning of Year					141,154,822	4,152,605	145,307,427
End of Year					\$ 154,496,044	\$ 4,125,712	\$ 158,621,756

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2024**

ASSETS	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Capital		Nonmajor Governmental Funds	Total Governmental Funds
					Improvement Plan Fund	County Highway Fund		
Cash	\$ 15,596,027	\$ -	\$ 3,361,789	\$ 3,333,217	\$ 10,000,060	\$ 4,705,693	\$ 26,773,736	\$ 63,770,522
Investments	7,097,698	-	427,332	1,738,357	37,715,928	-	603,840	47,583,155
Receivables:								
Property Taxes	7,217,910	-	-	1,114,599	-	2,064,238	7,181,863	17,578,610
State of Illinois	6,117,811	-	341,325	821,755	-	408,771	434,551	8,124,213
Other	128,793	-	-	13,692	-	102,022	2,501,345	2,745,852
Prepaid Expenses	209,116	-	-	3,612	-	-	572,187	784,915
Accrued Interest Receivable	44,647	-	-	1,087	-	-	-	45,734
Inventory, at Cost	-	-	-	101,905	-	-	-	101,905
Due from Other Funds	1,251,341	-	-	45,547	-	9,000	498,739	1,804,627
Total Assets	\$ 37,663,343	\$ -	\$ 4,130,446	\$ 7,173,771	\$ 47,715,988	\$ 7,289,724	\$ 38,566,261	\$ 142,539,533
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accounts Payable	\$ 693,216	\$ -	\$ 628,001	\$ 36,973	\$ 625,000	\$ 415,813	\$ 1,079,549	\$ 3,478,552
Accrued Payroll and Related Costs	1,074,001	-	6,294	153,890	-	94,300	156,365	1,484,850
Due to Other Funds	389,360	-	84,023	6,863	7,666	9,000	1,202,584	1,699,496
Due to Others - Deferred Prosecution	23,625	-	-	-	-	-	-	23,625
Trust Funds Due to Others	506,480	-	-	-	-	-	-	506,480
Unearned Revenue	-	-	-	90,994	-	-	382,998	473,992
Total Liabilities	2,686,682	-	718,318	288,720	632,666	519,113	2,821,496	7,666,995
DEFERRED INFLOWS OF RESOURCES								
Subsequent Year's Property Taxes	7,217,910	-	-	1,114,599	-	2,064,238	7,181,863	17,578,610
Unavailable Revenue	95,082	-	-	-	-	-	1,959,471	2,054,553
Total Deferred Inflows of Resources	7,312,992	-	-	1,114,599	-	2,064,238	9,141,334	19,633,163
FUND BALANCES								
Nonspendable:								
Inventory	-	-	-	101,905	-	-	-	101,905
Prepaid Expenses	209,116	-	-	3,612	-	-	494,409	707,137
Restricted for:								
Judicial	-	-	-	-	-	-	2,542,940	2,542,940
Public Safety and Corrections	-	-	-	-	-	-	960,846	960,846
Highways	-	-	-	-	-	-	2,916,390	2,916,390
Health and Welfare	-	-	-	-	-	-	1,668,980	1,668,980
General Governmental Services	-	-	-	-	-	-	3,620,131	3,620,131
Retirement	-	-	-	-	-	-	4,304,389	4,304,389
Committed to:								
Public Safety and Corrections	-	-	-	-	43,334,323	-	-	43,334,323
General Governmental Services	-	-	-	-	3,748,999	-	-	3,748,999
Assigned to:								
Judicial	-	-	-	-	-	-	571,999	571,999
Public Safety and Corrections	121,131	-	-	-	-	-	701,365	822,496
Highways	-	-	3,412,128	-	-	4,706,373	5,387,886	13,506,387
Health and Welfare	-	-	-	5,664,935	-	-	2,029,915	7,694,850
General Governmental Services	-	-	-	-	-	-	1,716,305	1,716,305
Working Cash	434,790	-	-	-	-	-	-	434,790
Unassigned	26,898,632	-	-	-	-	-	(312,124)	26,586,508
Total Fund Balances	27,663,669	-	3,412,128	5,770,452	47,083,322	4,706,373	26,603,431	115,239,375
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 37,663,343	\$ -	\$ 4,130,446	\$ 7,173,771	\$ 47,715,988	\$ 7,289,724	\$ 38,566,261	\$ 142,539,533

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION
NOVEMBER 30, 2024**

Total Fund Balances of Governmental Funds \$ 115,239,375

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	\$ 133,713,137	
Accumulated Depreciation/Amortization	<u>73,297,609</u>	60,415,528

Receivables that are not available to pay for current period expenditures are reported as deferred inflows of resources in the governmental funds.

2,054,553

Deferred outflows and inflows of resources for pension and OPEB are applicable to future periods and, therefore, are not reported in the governmental funds:

Deferred Outflows of Resources for Pensions		11,366,004
Deferred Inflows of Resources for Pensions		(150,699)
Deferred Outflows of Resources for OPEB		5,271,014
Deferred Inflows of Resources for OPEB		(24,072,799)

Interest on long-term debt is not accrued in the governmental funds but, rather, is recognized when due.

(126,167)

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.

9,621,000

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	760,800	
Net Pension Liability	12,794,400	
Total Other Postemployment Benefit (OPEB) Liability	7,723,105	
Lines of Credit	2,172,108	
Leases Payable	822,736	
Subscriptions Payable	549,165	
Notes Payable	<u>299,451</u>	<u>(25,121,765)</u>

Net Position of Governmental Activities \$ 154,496,044

**TAZEWELL COUNTY, ILLINOIS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED NOVEMBER 30, 2024**

	General Fund	American Rescue Plan Fund	County Motor Fuel Tax Fund	County Health Fund	Capital Improvement Plan Fund	County Highway Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Property Taxes	\$ 6,682,274	\$ -	\$ -	\$ 1,083,775	\$ -	\$ 2,007,164	\$ 7,155,513	\$ 16,928,726
Sales Taxes/Retailers' Occupation Taxes	18,647,559	-	-	-	-	-	-	18,647,559
Intergovernmental	10,312,308	155,167	3,973,675	4,508,102	1,420,525	5,346,231	2,381,949	28,097,957
Licenses and Permits	1,013,077	-	-	-	-	-	-	1,013,077
Charges for Services	3,232,561	-	73,400	788,167	-	674,628	3,547,067	8,315,823
Fines and Forfeitures	65,566	-	-	-	-	-	84,429	149,995
Interest	448,363	1,457	21,226	78,899	2,199,676	7,715	79,605	2,836,941
Miscellaneous	387,782	-	-	174,191	-	4,870	545,282	1,112,125
Total Revenues	40,789,490	156,624	4,068,301	6,633,134	3,620,201	8,040,608	13,793,845	77,102,203
EXPENDITURES								
Current:								
Judicial	10,345,078	-	-	-	-	-	847,825	11,192,903
Public Safety and Corrections	14,565,592	-	-	-	-	-	1,007,372	15,572,964
Community Development	386,933	-	-	-	-	-	91,354	478,287
Highways	-	-	4,140,603	-	-	7,218,214	2,128,631	13,487,448
Health and Welfare	-	-	-	6,324,951	-	-	3,871,478	10,196,429
General Governmental Services	7,616,949	185,330	-	-	147,239	-	2,183,189	10,132,707
Capital Outlay	2,783,581	-	587,943	42,370	2,944,657	584,597	619,306	7,562,454
Debt Service:								
Principal	192,674	-	-	2,308	-	37,671	326,481	559,134
Interest	59,877	-	-	6,335	-	12,534	141,786	220,532
Total Expenditures	35,950,684	185,330	4,728,546	6,375,964	3,091,896	7,853,016	11,217,422	69,402,858
Excess (Deficiency) of Revenues Over Expenditures								
	4,838,806	(28,706)	(660,245)	257,170	528,305	187,592	2,576,423	7,699,345
OTHER FINANCING SOURCES (USES)								
Subscription and Lease Proceeds	-	-	-	22,285	-	141,449	-	163,734
Insurance Proceeds	-	-	-	-	-	-	135,757	135,757
Transfers In	3,245,305	-	-	31	46,555,017	-	1,763,912	51,564,265
Transfers Out	(48,276,929)	(25,159)	-	-	-	-	(3,262,177)	(51,564,265)
Total Other Financing Sources (Uses)	(45,031,624)	(25,159)	-	22,316	46,555,017	141,449	(1,362,508)	299,491
Net Change in Fund Balances								
	(40,192,818)	(53,865)	(660,245)	279,486	47,083,322	329,041	1,213,915	7,998,836
FUND BALANCES								
Beginning of Year, as Previously Reported	67,856,487	53,865	4,072,373	5,490,966	-	-	29,766,848	107,240,539
Change to or Within the Financial Reporting Entity	-	-	-	-	-	4,377,332	(4,377,332)	-
Beginning of Year, as Adjusted	67,856,487	53,865	4,072,373	5,490,966	-	4,377,332	25,389,516	107,240,539
End of Year	\$ 27,663,669	\$ -	\$ 3,412,128	\$ 5,770,452	\$ 47,083,322	\$ 4,706,373	\$ 26,603,431	\$ 115,239,375

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, 2024

Net Change in Fund Balances of Governmental Funds		\$ 7,998,836
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/amortization expense. Below are the depreciation/amortization expense and capital outlay for the year:		
Capital Outlay	\$ 7,562,454	
Depreciation/Amortization Expense	<u>(3,374,911)</u>	4,187,543
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) which do not affect change in fund balance.		
Loss on Disposal of Capital Assets		(751,783)
Pension contributions are reported in governmental funds as expenditures. However, in the statement of activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions, and the investment experience.		
Pension Contributions	2,703,330	
Pension Expense	<u>(1,601,184)</u>	1,102,146
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		(163,734)
Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net position.		
Debt Certificates	5,485	
Line of Credit	159,700	
Leases Payable	142,497	
Subscriptions Payable	141,706	
Notes Payable	<u>109,746</u>	559,134
The effect of various miscellaneous transactions involving long-term debt which do not affect change in fund balance.		
Final lease payment not owed for equipment not purchased by County		159,334
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.		
		(133,144)
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.		
		(7,773)
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	282,026	
OPEB Income	<u>781,849</u>	1,063,875
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		(342,312)
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>(330,900)</u>
Change in Net Position of Governmental Activities		<u><u>\$ 13,341,222</u></u>

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF NET POSITION
 NOVEMBER 30, 2024**

ASSETS

Cash	\$ 9,123,136
Investments	1,233,415
Accounts Receivable	2,638
Total Assets	10,359,189

LIABILITIES

Accounts Payable	79,488
Flex Spending Payable	7,786
Estimated Payable for Claims and Losses	495,316
Due to Others	19,129
Due to Other Funds	136,470
Total Liabilities	738,189

NET POSITION

Unrestricted	\$ 9,621,000
--------------	--------------

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2024**

OPERATING REVENUES	
Charges for Services	\$ 5,501,985
Refunds and Recoveries	616,209
Total Operating Revenues	6,118,194
 OPERATING EXPENSES	
Medical Claims	5,572,692
Administrative Costs	132,186
Stop-Loss Reinsurance	790,857
Total Operating Expenses	6,495,735
 OPERATING LOSS	 (377,541)
 NONOPERATING REVENUES	
Interest Income	46,641
Change in Net Position	(330,900)
 NET POSITION	
Beginning of Year	9,951,900
End of Year	\$ 9,621,000

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Assessments Made to Other Funds	\$ 3,971,583
Cash Received from Employees and Others	1,530,402
Cash Received from Refunds and Recoveries	620,081
Cash Paid for Claims	(5,031,527)
Cash Paid for Administrative Costs and Stop Loss Insurance	(923,043)
Net Cash Provided by Operating Activities	167,496

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Investments	(1,233,415)
Interest Received on Cash and Investments	46,641
Net Cash Used by Investing Activities	(1,186,774)

NET DECREASE IN CASH

(1,019,278)

CASH

Beginning of Year	10,142,414
End of Year	\$ 9,123,136

RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Loss	\$ (377,541)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Changes in Assets and Liabilities:	
Accounts Receivable	3,872
Accounts Payable	79,665
Flex Spending Payable	(3,367)
Estimated Payable for Claims and Losses	328,397
Due to Other Funds	136,470
Net Cash Provided by Operating Activities	\$ 167,496

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 STATEMENT OF FIDUCIARY NET POSITION
 NOVEMBER 30, 2024**

ASSETS

Cash and Cash Equivalents	\$ 4,764,586
Accounts Receivable	163,167
Due from Other Funds	<u>84,023</u>
Total Assets	<u>5,011,776</u>

LIABILITIES

Due to Others	826,225
Due to Other Funds	<u>52,684</u>
Total Liabilities	<u>878,909</u>

FIDUCIARY NET POSITION

Restricted for Individuals, Organizations, and Other Governments	<u>\$ 4,132,867</u>
---	---------------------

See accompanying Notes to Basic Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – CUSTODIAL FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 YEAR ENDED NOVEMBER 30, 2024**

ADDITIONS

Property Taxes Collected for Other Governments	\$ 272,134,633
Fees and Fines Collected for Others	8,376,520
Intergovernmental Allotments	2,265,537
Other Amounts Received as Fiscal Agent	<u>379,104</u>
Total Additions	<u>283,155,794</u>

DEDUCTIONS

Property Taxes Distributed to Other Governments	272,134,633
Fees and Fines Distributed to Others	8,778,515
Other Amounts Distributed as Fiscal Agent	<u>2,663,987</u>
Total Deductions	<u>283,577,135</u>

NET DECREASE IN FIDUCIARY NET POSITION

(421,341)

Fiduciary Net Position - Beginning of Year

4,554,208

FIDUCIARY NET POSITION - END OF YEAR

\$ 4,132,867

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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.

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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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

Financial Reporting Entity (Continued)

Emergency Telephone System Board of Tazewell County (ETSB) (Continued)

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.

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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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

Government-Wide and Fund Financial Statements (Continued)

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, proprietary fund, and fiduciary fund 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.

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.

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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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

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

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 is used to account for grants, entitlements, and other revenues that finance the operations of the County's health related activities.

Capital Improvement Plan Fund – This capital projects fund is used to track and finance various capital projects of the County.

County Highway Fund – This special revenue fund is used to account for tax, grant, and other revenues that finance County highway projects and maintenance.

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.

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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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

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.

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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

Capital Assets (Continued)

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.

Land and construction in progress are not depreciated. Depreciation/amortization of other 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

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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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

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 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.

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, 2024, there were no unspent debt 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, 2024, there were no investments that were cash equivalents.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund balance during the reporting period. Actual results could differ from those estimates.

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 Economic Development Grant Fund, the Sheriff's Commissary Fund, the Care Trak Fund, the Sheriff's Drug Fund, the Sheriff's DUI 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 governmental 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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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

Common Cash Account (Continued)

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

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

Fund Balance Classification

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventory and prepaid 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.
- **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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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

Fund Balance Classification (Continued)

- *Unassigned:* This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

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

Minimum Fund Balance Policy

It is the policy of the County Board to maintain unrestricted balances in the General Fund and in its special revenue funds in an amount equal to at least four months (33%) of projected expenditures. For those funds whose primary revenue source is the real estate tax levy, a minimum fund balance should be maintained equal to one half (50%) of projected expenditures.

NOTE 2 CASH AND INVESTMENTS

Custodial Credit Risk – Deposits

Custodial credit risk is the potential for a financial institution or counterparty to fail such that the County would not be able to recover the value of deposits, investments, or collateral securities that are in the possession of an outside party. The County’s investment policy requires funds on deposit in excess of FDIC limits to be secured by some form of collateral, witnessed by a written agreement.

As of November 30, 2024, the carrying amount of the County’s bank deposits (includes checking, savings, and certificates of deposit) was \$51,786,234 (excludes cash on hand and petty cash in the amount of \$10,592, which is included in the cash balance in the statement of net position). As of November 30, 2024, -\$0- of the County’s bank balance of \$55,912,467 was exposed to custodial credit risk.

Custodial Credit Risk – Investments

As of November 30, 2024, the County’s investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 67,108,270	\$ 67,108,270	\$ 67,108,270
IMET	10,981,127	10,981,127	10,981,127

* Equivalent to Deposit Balance

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Investments (Continued)

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. Regarding the County's investment in the Illinois Metropolitan Investment Fund (IMET), which invests primarily in bank deposits and government securities, all amounts in excess of FDIC limits are collateralized by pledged securities or letters of credit.

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

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.

Reconciliation

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2024 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 76,305,067	\$ -	\$ 76,305,067
Investments	48,816,570	-	48,816,570
Cash and Investments	-	4,764,586	4,764,586
Total	\$ 125,121,637	\$ 4,764,586	\$ 129,886,223
Cash on Hand and Petty Cash			\$ 10,592
Bank Deposits			51,786,234
Sweep Accounts			67,108,270
IMET			10,981,127
Total			\$ 129,886,223

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 2023 are reflected as revenues in fiscal year 2024. 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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

NOTE 3 PROPERTY TAXES (CONTINUED)

Property taxes levied in 2024 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 2025.

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

NOTE 4 RECEIVABLES

Certain receivables at November 30, 2024 for the County's major funds and nonmajor funds are as follows:

	General Fund	County Motor Fuel Tax Fund	County Health Fund	County Highway Fund	Nonmajor Governmental Funds
State of Illinois:					
Sales Taxes	\$ 4,777,041	\$ -	\$ -	\$ -	\$ -
Income Taxes	214,096	-	-	-	-
Video Gaming Taxes	28,081	-	-	-	-
Replacement Taxes	88,207	-	8,244	8,771	6,703
Use Taxes	206,507	-	-	-	-
Motor Fuel Taxes	-	341,325	-	-	-
Reimbursements and Grants	592,868	-	-	-	427,848
Department of Public Health and Department of Human Services	-	-	813,511	-	-
Department of Commerce and Economic Opportunity	-	-	-	400,000	-
Miscellaneous	211,011	-	-	-	-
Total	<u>\$ 6,117,811</u>	<u>\$ 341,325</u>	<u>\$ 821,755</u>	<u>\$ 408,771</u>	<u>\$ 434,551</u>
	General Fund	County Health Fund	County Highway Fund	Nonmajor Governmental Funds	
Other:					
Tipping Fees	-	-	-	-	\$ 100,838
Fuel Reimbursements	-	-	102,022	-	-
Bridgework Reimbursements	-	-	-	-	371,038
Clinic Fees	-	-	13,692	-	-
Circuit Clerk Fees	-	112,703	-	-	81,604
National Opioid Settlements	-	-	-	-	1,942,365
Miscellaneous	-	16,090	-	-	5,500
Total	<u>\$ 128,793</u>	<u>\$ 13,692</u>	<u>\$ 102,022</u>	<u>\$ 102,022</u>	<u>\$ 2,501,345</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2024 was as follows:

Primary Government

	Balance at November 30, 2023	Additions	Deductions	Balance at November 30, 2024
Not Depreciated/Amortized:				
Land	\$ 2,196,202	\$ 13,780	\$ -	\$ 2,209,982
Construction in Progress	7,066,815	4,147,108	6,443,069	4,770,854
Depreciated/Amortized:				
Buildings and Building Improvements	30,560,301	5,285,362	241,275	35,604,388
Land Improvements	1,737,309	251,825	-	1,989,134
Furnishings and Equipment	17,657,912	3,845,250	781,090	20,722,072
Leases and Subscriptions	2,405,099	163,734	220,493	2,348,340
Infrastructure	66,068,367	-	-	66,068,367
Total Capital Assets	<u>127,692,005</u>	<u>13,707,059</u>	<u>7,685,927</u>	<u>133,713,137</u>
Less Accumulated Depreciation/ Amortization for:				
Buildings and Building Improvements	14,080,649	711,531	8,445	14,783,735
Land Improvements	1,332,937	31,445	-	1,364,382
Furnishings and Equipment	11,768,696	1,433,959	560,601	12,642,054
Leases and Subscriptions	720,445	346,515	220,493	846,467
Infrastructure	42,809,510	851,461	-	43,660,971
Total Accumulated Depreciation/Amortization	<u>70,712,237</u>	<u>3,374,911</u>	<u>789,539</u>	<u>73,297,609</u>
Governmental Capital Assets, Net	<u>\$ 56,979,768</u>	<u>\$ 10,332,148</u>	<u>\$ 6,896,388</u>	<u>\$ 60,415,528</u>

Construction in progress consists primarily of incomplete Highway Department projects and the construction of the Justice Center Annex Building.

Depreciation/amortization expense was charged to functions/programs as follows at November 30, 2024:

Judicial	\$ 346,154
Public Safety and Corrections	984,828
Community Development	8,622
Highways	1,324,557
Health and Welfare	145,031
General Governmental Services	565,719
Total Depreciation/ Amortization Expense	<u>\$ 3,374,911</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

NOTE 5 CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at November 30, 2023	Additions	Deductions	Balance at November 30, 2024
Not Depreciated/Amortized:				
Construction in Progress	\$ 72,576	\$ 99,463	\$ -	\$ 172,039
Depreciated/Amortized:				
Equipment	10,326,464	-	-	10,326,464
Less Accumulated Depreciation/ Amortization for:				
Equipment	5,105,266	747,705	-	5,852,971
Component Unit Capital Assets, Net	<u>\$ 5,293,774</u>	<u>\$ (648,242)</u>	<u>\$ -</u>	<u>\$ 4,645,532</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, 2024:

	Balance November 30, 2023	Additions	Reductions	Balance November 30, 2024	Current Portion	Long-Term Portion
General Obligation						
Debt Certificates	\$ 5,485	\$ -	\$ 5,485	\$ -	\$ -	\$ -
Lines of Credit	2,331,808	-	159,700	2,172,108	159,700	2,012,408
Leases Payable	960,833	163,734	301,831	822,736	140,470	682,266
Subscriptions						
Payable	690,871	-	141,706	549,165	152,706	396,459
Notes Payable	409,197	-	109,746	299,451	115,336	184,115
Total	<u>\$ 4,398,194</u>	<u>\$ 163,734</u>	<u>\$ 718,468</u>	<u>\$ 3,843,460</u>	<u>\$ 568,212</u>	<u>\$ 3,275,248</u>

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, 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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

NOTE 6 LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

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.

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	\$ 1,513,159	\$ 835,181
Less: Accumulated Depreciation/Amortization	580,119	266,348
Total	\$ 933,040	\$ 568,833

Depreciation/amortization expense for these assets totaled \$188,516 and \$157,999, respectively.

The future minimum obligations and the net present value of these minimum payments as of November 30, 2024 were as follows:

<u>Year Ending November 30:</u>	Leases Payable	Subscriptions Payable
2025	\$ 172,956	\$ 187,519
2026	164,399	122,105
2027	211,072	69,722
2028	98,308	69,722
2029	97,854	69,721
Thereafter	185,722	139,443
Total	930,311	658,232
Less: Amount Representing Interest	107,575	109,067
Present Value of Minimum Payments	\$ 822,736	\$ 549,165

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

NOTE 6 LONG-TERM DEBT (CONTINUED)

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, 2024:

	Balance November 30, 2023	Additions	Reductions	Balance November 30, 2024	Current Portion	Long-Term Portion
Leases Payable	\$ 4,425,119	\$ -	\$ 477,508	\$ 3,947,611	\$ 489,009	\$ 3,458,602
Financed Purchases Payable	335,717	-	107,393	228,324	107,393	120,931
Total	<u>\$ 4,760,836</u>	<u>\$ -</u>	<u>\$ 584,901</u>	<u>\$ 4,175,935</u>	<u>\$ 596,402</u>	<u>\$ 3,579,533</u>

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.

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	1,708,097	688,687
Total	<u>\$ 3,622,343</u>	<u>\$ 370,831</u>

Depreciation/amortization expense for these assets totaled \$572,270 and \$105,951, respectively.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

NOTE 6 LONG-TERM DEBT (CONTINUED)

Discretely Presented Component Unit (Continued)

The future minimum obligations and the net present value of these minimum payments as of November 30, 2024 were as follows:

<u>Year Ending November 30,</u>	<u>Leases Payable</u>	<u>Financed Purchases Payable</u>
2025	\$ 582,113	\$ 131,574
2026	584,760	131,572
2027	577,928	-
2028	568,405	-
2029	570,507	-
Thereafter	1,449,011	-
Total	4,332,724	263,146
Less: Amount Representing Interest	385,113	34,822
Present Value of Minimum Payments	<u>\$ 3,947,611</u>	<u>\$ 228,324</u>

Compensated Absences Payable

Activity for compensated absences payable for the governmental activities for the year ended November 30, 2024 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
\$ 627,656	\$ 1,519,588	\$ 1,386,444	\$ 760,800	\$ -

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, 2024, using the 2023 assessed valuation, the statutory limit for the County was \$92,998,319, providing a debt margin of \$87,151,032.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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, 2024 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Capital Improvement Plan	\$ 7,666
	County Highway	9,000
	County Health	5,579
	Internal Service	76,601
	Nonmajor Governmental	1,152,495
County Health	General	10,082
	Nonmajor Governmental	35,465
County Highway	General	9,000
Nonmajor Governmental	General	370,278
	County Health	1,284
	Internal Service	59,869
	Nonmajor Governmental	14,624
	Fiduciary	52,684
Fiduciary	County Motor Fuel Tax	84,023
	Total	<u><u>\$ 1,888,650</u></u>

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

Interfund transfers consisted of the following:

<u>Transfers Out</u>	<u>Transfers In</u>				<u>Total</u>
	<u>General Fund</u>	<u>Capital Improvement Plan Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	\$ 46,555,017	\$ -	\$ 1,721,912	\$ 48,276,929
American Rescue Plan Fund	25,159	-	-	-	25,159
Nonmajor Governmental Funds	3,220,146	-	31	42,000	3,262,177
Total	<u><u>\$ 3,245,305</u></u>	<u><u>\$ 46,555,017</u></u>	<u><u>\$ 31</u></u>	<u><u>\$ 1,763,912</u></u>	<u><u>\$ 51,564,265</u></u>

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

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

NOTE 8 INTERFUND TRANSFERS AND BALANCES (CONTINUED)

The transfers to the Capital Improvement Plan Fund represent unrestricted revenue from the General Fund committed by the County Board for the purpose of tracking and funding various capital projects throughout the County.

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

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	\$ 56,416	\$ 6,416
Drug Court Operations and Administration	41,200	43,101	1,901
Children's Advocacy Center	341,581	382,284	40,703
County Motor Fuel Tax	4,548,896	4,728,546	179,650
Law Enforcement Operations	35,000	112,733	77,733
Circuit Clerk Operations	87,265	126,344	39,079

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

Fund	Amount of Deficit Balance
Sheriff's Grant	\$ (28,563)
Law Enforcement Operations	(57,271)

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

NOTE 10 PENSION PLAN

Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County participates in the following agent multiple employer defined benefit pension plans administered by the Illinois Municipal Retirement Fund (IMRF). A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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

Regular Plan	IMRF
Retirees and Beneficiaries Currently Receiving Benefits	366
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	352
Active Plan Members	337
Total	1055
SLEP	
Retirees and Beneficiaries Currently Receiving Benefits	49
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	6
Active Plan Members	40
Total	95

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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 2024 and 2023 was 7.59% and 6.92%, respectively. For the fiscal year ended November 30, 2024, the County contributed \$1,617,043 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 2024 and 2023 was 17.00% and 14.34%, respectively. For the fiscal year ended November 30, 2024, the County contributed \$1,112,983 to the plan.

Net Pension Liability (Asset)

The County's net pension liability (asset) was measured as of December 31, 2023. 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, 2023:

- 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 2023 valuation according to an experience study from years 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables were used with future mortality improvements projected using scale MP-2021.
- 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-2021.
- 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-2021.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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	35 %	5.00 %
International Equities	18	6.35
Fixed Income	24	4.75
Real Estate	10	6.30
Alternatives	12	N/A
Private Equity	N/A	8.65
Commodities	N/A	6.05
Cash Equivalents	1	3.80
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 3.77%, and the resulting single discount rate is 7.25%.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

NOTE 10 PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) Liability (A) - (B)
Balances at December 31, 2022	\$ 162,077,124	\$ 142,518,353	\$ 19,558,771
Changes for the Year:			
Service Cost	2,441,154	-	2,441,154
Interest on Total Pension Liability	11,529,157	-	11,529,157
Differences Between Expected and Actual Experience of the Total Pension Liability	1,673,922	-	1,673,922
Changes of Assumptions	(81,824)	-	(81,824)
Contributions - Employer	-	2,429,952	(2,429,952)
Contributions - Employee	-	1,223,198	(1,223,198)
Investment Income	-	18,780,074	(18,780,074)
Benefit Payments, including Refunds of Employee Contributions	(8,549,710)	(8,549,710)	-
Administrative Expense	-	(100,770)	100,770
Other (Net Transfer)	(3)	(98,465)	98,462
Net Changes	<u>7,012,696</u>	<u>13,684,279</u>	<u>(6,671,583)</u>
Balances at December 31, 2023	<u>\$ 169,089,820</u>	<u>\$ 156,202,632</u>	<u>\$ 12,887,188</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, 2023 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)	\$ 33,853,305	\$ 12,887,188	\$ (3,854,520)

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, 2024**

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, 2024, the County recognized pension expense of \$1,612,796. At November 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>Deferred Amounts Related to Pensions</u>		
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences Between Expected and Actual Experience	\$ 3,056,553	\$ 40,899
Changes of Assumptions	-	110,893
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>6,288,603</u>	<u>-</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	9,345,156	151,792
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	<u>2,103,277</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u><u>\$ 11,448,433</u></u>	<u><u>\$ 151,792</u></u>

\$2,103,277 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 ending November 30, 2025.

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

<u>Year Ending November 30,</u>	<u>Pension Expense</u>
2025	\$ 1,790,407
2026	3,522,852
2027	5,567,965
2028	<u>(1,687,860)</u>
Total	<u><u>\$ 9,193,364</u></u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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 \$7,787,743 was measured as of November 30, 2024 and was determined by an actuarial valuation as of December 1, 2023.

Actuarial assumptions and other inputs. The total OPEB liability measured as of November 30, 2024 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	4.03%
Healthcare Cost Trend Rates	5.75% in fiscal year 2024, 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, 2024**

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, 2023	\$ 7,988,752
Changes for the Year:	
Service Cost	392,899
Interest	273,831
Changes in Assumptions or Other Inputs	(582,552)
Benefit Payments	(285,187)
Net Changes	(201,009)
Balance at November 30, 2024	\$ 7,787,743

Changes in assumptions and other inputs reflect a change in the discount rate from 3.49% in fiscal year 2023 to 4.03% in fiscal year 2024.

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 (3.03%) or 1-percentage-point higher (5.03%) than the current discount rate:

	1% Decrease (3.03%)	Discount Rate (4.03%)	1% Increase (5.03%)
Total OPEB Liability	\$ 8,921,709	\$ 7,787,743	\$ 6,864,541

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	\$ 6,639,203	\$ 7,787,743	\$ 9,255,378

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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, 2024, the County recognized OPEB income of \$788,393. At November 30, 2024, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

<u>Deferred Amounts Related to OPEB</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</i>		
Differences Between Expected and Actual Experience	\$ -	\$ 12,471,820
Changes of Assumptions	5,315,130	11,802,455
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	-
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 5,315,130</u>	<u>\$ 24,274,275</u>

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

<u>Year Ending November 30,</u>	<u>OPEB Expense</u>
2025	\$ (1,455,125)
2026	(1,455,125)
2027	(1,455,125)
2028	(1,600,182)
2029	(2,334,119)
Thereafter	(10,659,469)
Total	<u>\$ (18,959,145)</u>

NOTE 12 RISK MANAGEMENT

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, 2024, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$495,316. The County does not anticipate any amount to be incurred but not reported related to liability coverage (i.e., general, auto, umbrella, worker's compensation).

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

NOTE 12 RISK MANAGEMENT (CONTINUED)

Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The County has commercial insurance coverage for medical and dental claims when they exceed \$250,000 individually. The County also has commercial insurance coverage for liability claims as follows:

- \$1,000,000/\$3,000,000 limits for general liability
- \$1,000,000/\$1,000,000 limits for auto liability
- \$9,000,000/\$9,000,000 limits for umbrella excess liability
- \$3,000,000/\$3,000,000 limits for worker’s comp liability
- Self-insured retention limits apply and vary for all coverages.

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 \$9,621,000 and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

Changes in the claims liability, which includes unpaid reported claims and amounts incurred but not reported in fiscal years 2024 and 2023, were as follows:

	Health Insurance Fund	Tort Judgment Fund
Balance - November 30, 2022	\$ 757,362	\$ 3,089
Claims Incurred	4,633,943	193,759
Claims Paid	<u>(5,224,386)</u>	<u>(116,011)</u>
Balance - November 30, 2023	166,919	80,837
Claims Incurred	5,572,692	116,701
Claims Paid	<u>(5,244,295)</u>	<u>(179,853)</u>
Balance - November 30, 2024	<u>\$ 495,316</u>	<u>\$ 17,685</u>

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 November 2024, the County entered a contract with a contractor for the design and construction of a new Justice Center Annex Building. As of November 30, 2024, there was a remaining commitment on this contract of approximately \$43,334,000.

NOTE 14 SUBSEQUENT EVENTS

During the month of April 2025, the County entered a contract with a contractor for the design and construction of a new Animal Control Building in the amount of \$3,785,000.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

NOTE 15 CHANGES TO OR WITHIN FINANCIAL REPORTING ENTITY

The County Highway Fund previously did not meet the criteria to be reported as a major governmental fund. However, effective December 1, 2023, the fund meets the criteria to be reported as a major governmental fund and, thus, is reported as a major governmental fund for the year ended November 30, 2024. The effect of the changes to or within the financial reporting entity are reported in the table below:

	Funds	
	County Highway Fund	Nonmajor Governmental Funds
Fund Balance - Beginning of Year, as Previously Reported	\$ -	\$ 29,766,848
Change to or Within Financial Reporting Entity:		
Change in Fund Presentation from Nonmajor to Major	4,377,332	(4,377,332)
Fund Balance - Beginning of Year, as Adjusted	\$ 4,377,332	\$ 25,389,516

TAZEWELL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – MAJOR FUNDS
YEAR ENDED NOVEMBER 30, 2024

	General Fund			American Rescue Plan Fund		
	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
REVENUES						
Property Taxes	\$ 6,713,393	\$ 6,713,393	\$ 6,682,274	\$ -	\$ -	\$ -
Sales Taxes/Retailers' Occupation Taxes	17,101,500	17,101,500	18,647,559	-	-	-
Intergovernmental	8,750,467	10,124,548	10,312,308	-	-	155,167
Licenses and Permits	680,907	680,907	1,013,077	-	-	-
Charges for Services	2,667,784	2,667,784	3,232,561	-	-	-
Fines and Forfeitures	84,000	84,000	65,566	-	-	-
Interest	218,600	218,600	448,363	-	-	1,457
Miscellaneous	525,450	535,450	387,782	-	-	-
Total Revenues	<u>36,742,101</u>	<u>38,126,182</u>	<u>40,789,490</u>	<u>-</u>	<u>-</u>	<u>156,624</u>
EXPENDITURES						
Judicial	12,140,777	13,342,167	11,572,230	-	-	-
Public Safety and Corrections	15,566,357	15,587,396	15,043,924	-	-	-
Community Development	454,383	454,383	386,933	-	-	-
Highways	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
General Governmental Services	11,082,445	11,244,099	8,695,046	65,314	185,331	185,330
Debt Service	-	-	252,551	-	-	-
Total Expenditures	<u>39,243,962</u>	<u>40,628,045</u>	<u>35,950,684</u>	<u>65,314</u>	<u>185,331</u>	<u>185,330</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,501,861)	(2,501,863)	4,838,806	(65,314)	(185,331)	(28,706)
OTHER FINANCING SOURCES (USES)						
Transfers In	3,900,522	3,900,522	3,245,305	-	-	-
Transfers Out	(48,209,151)	(48,209,151)	(48,276,929)	(500,000)	(379,983)	(25,159)
Total Other Financing Sources (Uses)	<u>(44,308,629)</u>	<u>(44,308,629)</u>	<u>(45,031,624)</u>	<u>(500,000)</u>	<u>(379,983)</u>	<u>(25,159)</u>
Net Change in Fund Balances	<u>\$ (46,810,490)</u>	<u>\$ (46,810,492)</u>	(40,192,818)	<u>\$ (565,314)</u>	<u>\$ (565,314)</u>	(53,865)
FUND BALANCES						
Beginning of Year			<u>67,856,487</u>			<u>53,865</u>
End of Year			<u>\$ 27,663,669</u>			<u>\$ -</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, 2024

	County Motor Fuel Tax Fund			County Health Fund		
	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ 1,088,539	\$ 1,088,539	\$ 1,083,775
Sales Taxes/Retailers' Occupation Taxes	-	-	-	-	-	-
Intergovernmental	3,820,000	3,820,000	3,973,675	4,299,764	4,299,764	4,508,102
Licenses and Permits	-	-	-	-	-	-
Charges for Services	71,500	71,500	73,400	1,333,100	1,333,100	788,167
Fines and Forfeitures	-	-	-	-	-	-
Interest	4,500	4,500	21,226	16,800	16,800	78,899
Miscellaneous	-	-	-	2,050	2,050	174,191
Total Revenues	<u>3,896,000</u>	<u>3,896,000</u>	<u>4,068,301</u>	<u>6,740,253</u>	<u>6,740,253</u>	<u>6,633,134</u>
EXPENDITURES						
Judicial	-	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Highways	4,548,896	4,548,896	4,728,546	-	-	-
Health and Welfare	-	-	-	7,038,946	6,977,185	6,345,036
General Governmental Services	-	-	-	-	-	-
Debt Service	-	-	-	11,000	8,700	8,643
Total Expenditures	<u>4,548,896</u>	<u>4,548,896</u>	<u>4,728,546</u>	<u>7,049,946</u>	<u>6,985,885</u>	<u>6,353,679</u>
Excess (Deficiency) of Revenues Over Expenditures	(652,896)	(652,896)	(660,245)	(309,693)	(245,632)	279,455
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	31
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31</u>
Net Change in Fund Balances	<u>\$ (652,896)</u>	<u>\$ (652,896)</u>	(660,245)	<u>\$ (309,693)</u>	<u>\$ (245,632)</u>	279,486
FUND BALANCES						
Beginning of Year			<u>4,072,373</u>			<u>5,490,966</u>
End of Year			<u>\$ 3,412,128</u>			<u>\$ 5,770,452</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, 2024

	County Highway Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
Property Taxes	\$ 2,016,489	\$ 2,016,489	\$ 2,007,164
Sales Taxes/Retailers' Occupation Taxes	-	-	-
Intergovernmental	5,451,268	5,451,268	5,346,231
Licenses and Permits	-	-	-
Charges for Services	445,090	445,090	674,628
Fines and Forfeitures	-	-	-
Interest	2,800	2,800	7,715
Miscellaneous	74,600	74,600	4,870
Total Revenues	<u>7,990,247</u>	<u>7,990,247</u>	<u>8,040,608</u>
EXPENDITURES			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	8,924,129	8,924,129	7,661,362
Health and Welfare	-	-	-
General Governmental Services	-	-	-
Debt Service	-	-	50,205
Total Expenditures	<u>8,924,129</u>	<u>8,924,129</u>	<u>7,711,567</u>
Excess (Deficiency) of Revenues Over Expenditures	(933,882)	(933,882)	329,041
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (933,882)</u>	<u>\$ (933,882)</u>	329,041
FUND BALANCES			
Beginning of Year			<u>4,377,332</u>
End of Year			<u>\$ 4,706,373</u>

TAZEWELL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
YEAR ENDED NOVEMBER 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability - Beginning	\$ 7,988,752	\$ 19,455,127	\$ 25,453,169	\$ 30,896,696	\$ 25,177,764	\$ 16,898,140	\$ 18,059,702	\$ 16,982,721
Service Cost	392,899	814,691	1,302,633	1,552,598	1,227,191	490,519	688,948	665,072
Interest on Total OPEB Liability	273,831	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	(582,552)	234,048	(7,541,429)	(6,276,570)	4,094,482	8,379,840	(2,240,756)	-
Benefit Payments and Refunds	(285,187)	(313,854)	(293,214)	(326,569)	(296,064)	(258,901)	(253,546)	(201,386)
Net Change in Total OPEB Liability	<u>(201,009)</u>	<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>\$ 7,787,743</u>	<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	25,350,212	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	30.72%	30.77%	76.94%	105.57%	139.99%	119.64%	73.12%	116.61%

In fiscal year 2024, the discount rate increased from 3.49% to 4.03%

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 2023 through 2024.

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, 2024

NOTE 1 BUDGETARY BASIS

The budgetary comparison schedules for the General Fund, American Rescue Plan Fund, County Motor Fuel Tax Fund, County Health Fund, Capital Improvement Plan Fund, and County Highway Fund present comparisons of the budget with actual data on a modified accrual basis.

The County Motor Fuel Tax Fund incurred excesses of expenditures over budget.

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2024**

Special Revenue										
ASSETS	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund	Probation Upgrade Fund	Social Security Fund	Animal Control Fund	County Highway Fund	
Cash	\$ 3,731	\$ 2,496,591	\$ 3,689,497	\$ 3,547,577	\$ 3,081,106	\$ 528,688	\$ 2,053,095	\$ 982,772	\$ -	-
Investments	-	-	137,699	-	-	-	-	-	-	-
Receivables:										
Property Taxes	-	1,421,274	1,282,451	923,525	901,842	-	1,354,078	-	-	-
State of Illinois:										
Replacement Taxes	-	6,703	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Other	-	-	5,500	371,038	-	12,400	-	10,916	-	-
Prepaid Expenses	-	-	133,991	-	-	-	-	-	1,324	-
Due from Other Funds	-	-	59,869	52,684	12,553	47,919	6,257	19,260	-	-
Total Assets	\$ 3,731	\$ 3,924,568	\$ 5,309,007	\$ 4,894,824	\$ 3,995,501	\$ 589,007	\$ 3,413,430	\$ 1,014,272	\$ -	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts Payable	-	167,863	17,685	126,335	37,445	15,733	-	9,755	-	-
Accrued Payroll and Related Costs	-	-	8,176	-	-	-	80,070	19,381	-	-
Due to Other Funds	-	4,067	642,209	-	1	49,719	6,257	11,299	-	-
Unearned Revenue	-	-	-	-	-	-	-	755	-	-
Total Liabilities	-	171,930	668,070	126,335	37,446	65,452	86,327	41,190	-	-
DEFERRED INFLOWS OF RESOURCES										
Subsequent Year's Property Taxes	-	1,421,274	1,282,451	923,525	901,842	-	1,354,078	-	-	-
Unavailable Revenue	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,421,274	1,282,451	923,525	901,842	-	1,354,078	-	-	-
FUND BALANCES										
Nonspendable:										
Prepaid Expenses	-	-	133,991	-	-	-	-	1,324	-	-
Restricted for:										
Judicial	-	-	-	-	-	-	-	-	-	-
Public Safety and Corrections	-	-	-	-	-	49,908	-	-	-	-
Highways	-	-	-	74,771	1,557,224	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	404,747	-	-
General Governmental Services	-	-	2,577,411	-	-	-	-	-	-	-
Retirement	-	2,331,364	-	-	-	-	1,973,025	-	-	-
Assigned to:										
Judicial	-	-	-	-	-	-	-	-	-	-
Public Safety and Corrections	3,731	-	-	-	-	473,647	-	-	-	-
Highways	-	-	-	3,770,193	1,498,989	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	567,011	-	-
General Governmental Services	-	-	647,084	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	3,731	2,331,364	3,358,486	3,844,964	3,056,213	523,555	1,973,025	973,082	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,731	\$ 3,924,568	\$ 5,309,007	\$ 4,894,824	\$ 3,995,501	\$ 589,007	\$ 3,413,430	\$ 1,014,272	\$ -	-

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2024**

		Special Revenue								
		Persons with Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
ASSETS										
Cash	\$	-	\$ 263,697	\$ 130,219	\$ 978,585	\$ -	\$ 54,795	\$ 186,735	\$ 68,788	\$ 1,583,833
Investments		-	-	-	-	-	-	-	-	-
Receivables:										
Property Taxes		520,538	363,152	-	-	-	-	-	-	-
State of Illinois:										
Replacement Taxes		-	-	-	-	-	-	-	-	-
Grants		-	-	-	-	-	-	-	-	-
Other		-	-	6,595	17,388	-	-	172	-	100,838
Prepaid Expenses		259,606	-	50	42,231	-	22,254	-	-	5,417
Due from Other Funds		-	-	-	622	-	198,920	-	-	1,284
		<u>\$ 780,144</u>	<u>\$ 626,849</u>	<u>\$ 136,864</u>	<u>\$ 1,038,826</u>	<u>\$ -</u>	<u>\$ 275,969</u>	<u>\$ 186,907</u>	<u>\$ 68,788</u>	<u>\$ 1,691,372</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts Payable	\$	180,000	\$ 8,283	\$ 1,215	\$ -	\$ -	\$ 3,125	\$ 35	\$ -	\$ 353
Accrued Payroll and Related Costs		-	6,858	1,036	3,674	-	9,495	-	-	4,051
Due to Other Funds		46,290	8,591	1,646	10,656	-	3,046	-	-	41,816
Unearned Revenue		-	-	11,138	-	-	-	235	-	-
Total Liabilities		<u>226,290</u>	<u>23,732</u>	<u>15,035</u>	<u>14,330</u>	<u>-</u>	<u>15,666</u>	<u>270</u>	<u>-</u>	<u>46,220</u>
DEFERRED INFLOWS OF RESOURCES										
Subsequent Year's Property Taxes		520,538	363,152	-	-	-	-	-	-	-
Unavailable Revenue		-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources		<u>520,538</u>	<u>363,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES										
Nonspendable:										
Prepaid Expenses		259,606	-	50	42,231	-	22,254	-	-	5,417
Restricted for:										
Judicial		-	-	49,739	778,600	-	-	105,109	-	-
Public Safety and Corrections		-	-	-	-	-	-	-	-	-
Highways		-	-	-	-	-	-	-	-	-
Health and Welfare		-	85,451	-	-	-	-	-	-	387,682
General Governmental Services		-	-	-	-	-	225,189	-	20,292	-
Retirement		-	-	-	-	-	-	-	-	-
Assigned to:										
Judicial		-	-	72,040	203,665	-	-	81,528	-	-
Public Safety and Corrections		-	-	-	-	-	-	-	-	-
Highways		-	-	-	-	-	-	-	-	-
Health and Welfare		-	154,514	-	-	-	-	-	-	1,252,053
General Governmental Services		-	-	-	-	-	12,860	-	48,496	-
Unassigned		(226,290)	-	-	-	-	-	-	-	-
Total Fund Balances		<u>33,316</u>	<u>239,965</u>	<u>121,829</u>	<u>1,024,496</u>	<u>-</u>	<u>260,303</u>	<u>186,637</u>	<u>68,788</u>	<u>1,645,152</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	<u>780,144</u>	<u>\$ 626,849</u>	<u>\$ 136,864</u>	<u>\$ 1,038,826</u>	<u>\$ -</u>	<u>\$ 275,969</u>	<u>\$ 186,907</u>	<u>\$ 68,788</u>	<u>\$ 1,691,372</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2024**

	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	County Clerk Automation Fund
ASSETS									
Cash	\$ 67,909	\$ 1,043,206	\$ 153,361	\$ 73,292	\$ -	\$ 529,793	\$ 117,729	\$ 3,384	\$ 33,357
Investments	-	-	-	-	-	-	-	-	-
Receivables:									
Property Taxes	-	-	-	-	-	-	-	-	-
State of Illinois:									
Replacement Taxes	-	-	-	-	-	-	-	-	-
Grants	177,595	-	-	14,898	25,412	-	-	-	-
Other	-	17,387	1,443	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	23,038	-	-	-
Due from Other Funds	-	-	-	-	-	-	7,605	-	-
Total Assets	\$ 245,504	\$ 1,060,593	\$ 154,804	\$ 88,190	\$ 25,412	\$ 552,831	\$ 117,729	\$ 10,989	\$ 33,357
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts Payable	\$ 218,593	\$ 468	\$ 11,420	\$ 7,282	\$ -	\$ -	\$ -	\$ -	\$ 100
Accrued Payroll and Related Costs	-	-	-	7,709	3,726	8,691	-	-	-
Due to Other Funds	-	-	-	-	50,249	-	175,000	-	7,021
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	218,593	468	11,420	14,991	53,975	8,691	175,000	-	7,121
DEFERRED INFLOWS OF RESOURCES									
Subsequent Year's Property Taxes	-	-	-	-	-	-	-	-	-
Unavailable Revenue	-	-	-	17,106	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	17,106	-	-	-	-	-
FUND BALANCES									
Nonspendable:									
Prepaid Expenses	-	-	-	-	-	23,038	-	-	-
Restricted for:									
Judicial	-	866,289	-	-	-	-	-	-	-
Public Safety and Corrections	-	-	134,923	-	-	-	-	10,764	-
Highways	-	-	-	-	-	-	-	-	-
Health and Welfare	26,808	-	-	-	-	-	-	-	-
General Governmental Services	-	-	-	-	-	359,984	-	-	19,701
Retirement	-	-	-	-	-	-	-	-	-
Assigned to:									
Judicial	-	193,836	-	-	-	-	-	-	-
Public Safety and Corrections	-	-	8,461	-	-	-	-	225	-
Highways	-	-	-	-	-	-	-	-	-
Health and Welfare	103	-	-	56,093	-	-	-	-	-
General Governmental Services	-	-	-	-	-	161,118	-	-	6,535
Unassigned	-	-	-	-	(28,563)	-	(57,271)	-	-
Total Fund Balances	26,911	1,060,125	143,384	56,093	(28,563)	544,140	(57,271)	10,989	26,236
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 245,504	\$ 1,060,593	\$ 154,804	\$ 88,190	\$ 25,412	\$ 552,831	\$ 117,729	\$ 10,989	\$ 33,357

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2024**

	Special Revenue								
ASSETS	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake Fund	Indemnity Fund	Sheriff's Commissary Fund
Cash	\$ 759,863	\$ 390,084	\$ 257,729	\$ 83,943	\$ 310,933	\$ 27,942	\$ 1,404,282	\$ 555,821	\$ 78,341
Investments	-	-	-	-	-	-	-	466,141	-
Receivables:									
Property Taxes	-	-	-	-	-	-	415,003	-	-
State of Illinois:									
Replacement Taxes	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	257	7,656	-	349	4,972	-	-	-	-
Prepaid Expenses	-	-	-	6,498	-	-	-	-	-
Due from Other Funds	-	11,338	-	-	-	-	-	80,384	-
Total Assets	\$ 760,120	\$ 409,078	\$ 257,729	\$ 90,790	\$ 315,905	\$ 27,942	\$ 1,819,285	\$ 1,102,346	\$ 78,341
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts Payable	\$ -	\$ 61,835	\$ -	\$ -	\$ -	\$ -	\$ 1,183	\$ -	\$ -
Accrued Payroll and Related Costs	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	682	-	-	-	-	-	102,309	-
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	62,517	-	-	-	-	1,183	102,309	-
DEFERRED INFLOWS OF RESOURCES									
Subsequent Year's Property Taxes	-	-	-	-	-	-	415,003	-	-
Unavailable Revenue	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	415,003	-	-
FUND BALANCES									
Nonspendable:									
Prepaid Expenses	-	-	-	6,498	-	-	-	-	-
Restricted for:									
Judicial	-	333,904	-	78,909	313,052	-	-	-	-
Public Safety and Corrections	545,953	-	-	-	-	27,636	-	-	78,341
Highways	-	-	-	-	-	-	1,284,395	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
General Governmental Services	-	-	167,118	-	-	-	-	250,436	-
Retirement	-	-	-	-	-	-	-	-	-
Assigned to:									
Judicial	-	12,657	-	5,383	2,853	-	-	-	-
Public Safety and Corrections	214,167	-	-	-	-	306	-	-	-
Highways	-	-	-	-	-	-	118,704	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
General Governmental Services	-	-	90,611	-	-	-	-	749,601	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	760,120	346,561	257,729	90,790	315,905	27,942	1,403,099	1,000,037	78,341
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 760,120	\$ 409,078	\$ 257,729	\$ 90,790	\$ 315,905	\$ 27,942	\$ 1,819,285	\$ 1,102,346	\$ 78,341

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2024**

Special Revenue									
ASSETS	Drug Court Operations and Administration Fund	Public Defender Automation Fund	National Opioid Settlement Fund	LACTF Grant Fund	PMEG Fund	SIPA Grant Fund	Energy Transition Grant Fund	Sheriff's DUI Fund	Total
Cash	\$ 80,053	\$ 17,096	\$ 763,261	\$ -	\$ 3,946	\$ 331,839	\$ -	\$ 36,863	\$ 26,773,736
Investments	-	-	-	-	-	-	-	-	603,840
Receivables:									
Property Taxes	-	-	-	-	-	-	-	-	7,181,863
State of Illinois:									
Replacement Taxes	-	-	-	-	-	-	-	-	6,703
Grants	-	-	-	-	-	-	209,943	-	427,848
Other	1,790	279	1,942,365	-	-	-	-	-	2,501,345
Prepaid Expenses	-	-	-	77,778	-	-	-	-	572,187
Due from Other Funds	44	-	-	-	-	-	-	-	498,739
Total Assets	\$ 81,887	\$ 17,375	\$ 2,705,626	\$ 77,778	\$ 3,946	\$ 331,839	\$ 209,943	\$ 36,863	\$ 38,566,261
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts Payable	\$ 898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,943	\$ -	\$ 1,079,549
Accrued Payroll and Related Costs	-	-	2,681	-	-	817	-	-	156,365
Due to Other Funds	44	-	-	-	-	34,077	-	7,605	1,202,584
Unearned Revenue	-	-	-	77,778	-	293,092	-	-	382,998
Total Liabilities	942	-	2,681	77,778	-	327,986	209,943	7,605	2,821,496
DEFERRED INFLOWS OF RESOURCES									
Subsequent Year's Property Taxes	-	-	-	-	-	-	-	-	7,181,863
Unavailable Revenue	-	-	1,942,365	-	-	-	-	-	1,959,471
Total Deferred Inflows of Resources	-	-	1,942,365	-	-	-	-	-	9,141,334
FUND BALANCES									
Nonspendable:									
Prepaid Expenses	-	-	-	-	-	-	-	-	494,409
Restricted for:									
Judicial	-	17,338	-	-	-	-	-	-	2,542,940
Public Safety and Corrections	80,133	-	-	-	3,940	-	-	29,248	960,846
Highways	-	-	-	-	-	-	-	-	2,916,390
Health and Welfare	-	-	760,580	-	-	3,712	-	-	1,668,980
General Governmental Services	-	-	-	-	-	-	-	-	3,620,131
Retirement	-	-	-	-	-	-	-	-	4,304,389
Assigned to:									
Judicial	-	37	-	-	-	-	-	-	571,999
Public Safety and Corrections	812	-	-	-	6	-	-	10	701,365
Highways	-	-	-	-	-	-	-	-	5,387,886
Health and Welfare	-	-	-	-	-	141	-	-	2,029,915
General Governmental Services	-	-	-	-	-	-	-	-	1,716,305
Unassigned	-	-	-	-	-	-	-	-	(312,124)
Total Fund Balances	80,945	17,375	760,580	-	3,946	3,853	-	29,258	26,603,431
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 81,887	\$ 17,375	\$ 2,705,626	\$ 77,778	\$ 3,946	\$ 331,839	\$ 209,943	\$ 36,863	\$ 38,566,261

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED NOVEMBER 30, 2024**

	Special Revenue								
	Care Trak Fund	Illinois Municipal Retirement Fund	Tort Judgment Fund	County Bridge Fund	Federal Aid Matching Tax Fund	Probation Upgrade Fund	Social Security Fund	Animal Control Fund	County Highway Fund
REVENUES									
Property Taxes	\$ -	\$ 1,381,970	\$ 1,611,742	\$ 897,984	\$ 749,361	\$ -	\$ 1,316,646	\$ -	\$ -
Intergovernmental	-	264,579	-	159,086	215,563	-	-	-	-
Charges for Services	-	-	-	312,339	-	143,377	-	886,281	-
Fines and Forfeitures	-	-	-	-	-	-	-	10,538	-
Interest	4	-	3,650	6,728	3,934	2,615	-	936	-
Miscellaneous	-	-	2,941	-	1,750	-	-	225	-
Total Revenues	4	1,646,549	1,618,333	1,376,137	970,608	145,992	1,316,646	897,980	-
EXPENDITURES									
Current:									
Judicial	-	227,518	-	-	-	-	94,259	-	-
Public Safety and Corrections	-	258,394	-	-	-	176,209	107,050	-	-
Community Development	-	7,199	-	-	-	-	2,982	-	-
Highways	-	46,718	-	1,515,757	527,906	-	19,355	-	-
Health and Welfare	-	216,647	-	-	-	-	89,755	713,457	-
General Governmental Services	-	97,541	1,256,765	-	-	-	40,410	-	-
Capital Outlay	-	-	93,796	177,274	139,998	-	-	73,012	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	-	854,017	1,350,561	1,693,031	667,904	176,209	353,811	786,469	-
Excess (Deficiency) of Revenues Over Expenditures	4	792,532	267,772	(316,894)	302,704	(30,217)	962,835	111,511	-
OTHER FINANCING SOURCES (USES)									
Insurance Proceeds	-	-	70,894	-	64,863	-	-	-	-
Transfers In	-	956,467	-	-	-	-	685,061	-	-
Transfers Out	-	(1,742,871)	-	-	-	-	(1,475,665)	-	-
Total Other Financing Sources (Uses)	-	(786,404)	70,894	-	64,863	-	(790,604)	-	-
Net Change in Fund Balances	4	6,128	338,666	(316,894)	367,567	(30,217)	172,231	111,511	-
FUND BALANCES									
Beginning of Year, as Previously Reported	3,727	2,325,236	3,019,820	4,161,858	2,688,646	553,772	1,800,794	861,571	4,377,332
Change to or Within the Financial Reporting Entity	-	-	-	-	-	-	-	-	(4,377,332)
Beginning of Year, as Adjusted	3,727	2,325,236	3,019,820	4,161,858	2,688,646	553,772	1,800,794	861,571	-
End of Year	\$ 3,731	\$ 2,331,364	\$ 3,358,486	\$ 3,844,964	\$ 3,056,213	\$ 523,555	\$ 1,973,025	\$ 973,082	\$ -

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024**

	Special Revenue								
	Persons with Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund	Treasurer's Automation Fund	Solid Waste Planning Fund
REVENUES									
Property Taxes	\$ 513,091	\$ 268,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	812	-	81,173	-	7,560	-	-
Charges for Services	-	-	78,204	229,008	-	462,195	21,520	13,214	364,970
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	-	-	1,050	-	-	177	74	1,610
Miscellaneous	-	1,541	-	-	-	-	-	-	-
Total Revenues	<u>513,091</u>	<u>270,015</u>	<u>79,016</u>	<u>230,058</u>	<u>81,173</u>	<u>462,195</u>	<u>29,257</u>	<u>13,288</u>	<u>366,580</u>
EXPENDITURES									
Current:									
Judicial	-	-	64,093	254,260	-	-	17,272	-	-
Public Safety and Corrections	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	81,173	-	-	-	-
Highways	-	-	-	-	-	-	-	-	-
Health and Welfare	509,032	279,256	-	-	-	-	-	-	396,443
General Governmental Services	-	-	-	-	-	450,356	-	7,294	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	109,746	-	-	-
Interest	-	-	-	-	-	18,423	-	-	-
Total Expenditures	<u>509,032</u>	<u>279,256</u>	<u>64,093</u>	<u>254,260</u>	<u>81,173</u>	<u>578,525</u>	<u>17,272</u>	<u>7,294</u>	<u>396,443</u>
Excess (Deficiency) of Revenues Over Expenditures	4,059	(9,241)	14,923	(24,202)	-	(116,330)	11,985	5,994	(29,863)
OTHER FINANCING SOURCES (USES)									
Insurance Proceeds	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	(1,641)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,641)</u>
Net Change in Fund Balances	4,059	(9,241)	14,923	(24,202)	-	(116,330)	11,985	5,994	(31,504)
FUND BALANCES									
Beginning of Year, as Previously Reported	29,257	249,206	106,906	1,048,698	-	376,633	174,652	62,794	1,676,656
Change to or Within the Financial Reporting Entity	-	-	-	-	-	-	-	-	-
Beginning of Year, as Adjusted	<u>29,257</u>	<u>249,206</u>	<u>106,906</u>	<u>1,048,698</u>	<u>-</u>	<u>376,633</u>	<u>174,652</u>	<u>62,794</u>	<u>1,676,656</u>
End of Year	<u>\$ 33,316</u>	<u>\$ 239,965</u>	<u>\$ 121,829</u>	<u>\$ 1,024,496</u>	<u>\$ -</u>	<u>\$ 260,303</u>	<u>\$ 186,637</u>	<u>\$ 68,788</u>	<u>\$ 1,645,152</u>

TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024

	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	County Clerk Automation Fund
REVENUES									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	988,421	-	-	295,479	80,203	-	-	-	-
Charges for Services	-	229,183	77,376	-	-	303,325	74,786	-	17,330
Fines and Forfeitures	-	-	-	-	-	-	-	3,354	-
Interest	54	991	125	53	-	564	6,208	30	20
Miscellaneous	-	-	-	81,993	-	-	800	-	-
Total Revenues	988,475	230,174	77,501	377,525	80,203	303,889	81,794	3,384	17,350
EXPENDITURES									
Current:									
Judicial	-	33,880	-	-	-	-	-	-	-
Public Safety and Corrections	-	-	15,596	-	80,136	-	112,733	15,790	-
Community Development	-	-	-	-	-	-	-	-	-
Highways	-	-	-	-	-	-	-	-	-
Health and Welfare	988,422	-	-	353,284	-	-	-	-	-
General Governmental Services	-	-	-	-	-	274,781	-	-	5,980
Capital Outlay	-	-	40,820	29,000	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	57,035	-	-	-
Interest	-	-	-	-	-	8,379	-	-	-
Total Expenditures	988,422	33,880	56,416	382,284	80,136	340,195	112,733	15,790	5,980
Excess (Deficiency) of Revenues Over Expenditures	53	196,294	21,085	(4,759)	67	(36,306)	(30,939)	(12,406)	11,370
OTHER FINANCING SOURCES (USES)									
Insurance Proceeds	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	(42,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	(42,000)	-
Net Change in Fund Balances	53	196,294	21,085	(4,759)	67	(36,306)	(30,939)	(54,406)	11,370
FUND BALANCES									
Beginning of Year, as Previously Reported	26,858	863,831	122,299	60,852	(28,630)	580,446	(26,332)	65,395	14,866
Change to or Within the Financial Reporting Entity	-	-	-	-	-	-	-	-	-
Beginning of Year, as Adjusted	26,858	863,831	122,299	60,852	(28,630)	580,446	(26,332)	65,395	14,866
End of Year	\$ 26,911	\$ 1,060,125	\$ 143,384	\$ 56,093	\$ (28,563)	\$ 544,140	\$ (57,271)	\$ 10,989	\$ 26,236

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024**

	Special Revenue								
	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Heritage Lake Fund	Indemnity Fund	Sheriff's Commissary Fund
REVENUES									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,245	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	100,453	66,370	4,715	66,544	3,657	-	-	66,664
Fines and Forfeitures	16,749	-	-	-	-	-	-	25,161	-
Interest	754	378	252	91	283	26	40,257	8,475	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenues	<u>17,503</u>	<u>100,831</u>	<u>66,622</u>	<u>4,806</u>	<u>66,827</u>	<u>3,683</u>	<u>456,502</u>	<u>33,636</u>	<u>66,664</u>
EXPENDITURES									
Current:									
Judicial	-	126,344	-	6,073	24,126	-	-	-	-
Public Safety and Corrections	-	-	-	-	-	162	-	-	156,822
Community Development	-	-	-	-	-	-	-	-	-
Highways	-	-	-	-	-	-	18,895	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
General Governmental Services	-	-	23,824	-	-	-	-	4,016	-
Capital Outlay	-	-	37,389	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	159,700	-	-
Interest	-	-	-	-	-	-	114,984	-	-
Total Expenditures	<u>-</u>	<u>126,344</u>	<u>61,213</u>	<u>6,073</u>	<u>24,126</u>	<u>162</u>	<u>293,579</u>	<u>4,016</u>	<u>156,822</u>
Excess (Deficiency) of Revenues Over Expenditures	17,503	(25,513)	5,409	(1,267)	42,701	3,521	162,923	29,620	(90,158)
OTHER FINANCING SOURCES (USES)									
Insurance Proceeds	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	80,384	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,384</u>	<u>-</u>
Net Change in Fund Balances	17,503	(25,513)	5,409	(1,267)	42,701	3,521	162,923	110,004	(90,158)
FUND BALANCES									
Beginning of Year, as Previously Reported	742,617	372,074	252,320	92,057	273,204	24,421	1,240,176	890,033	168,499
Change to or Within the Financial Reporting Entity	-	-	-	-	-	-	-	-	-
Beginning of Year, as Adjusted	<u>742,617</u>	<u>372,074</u>	<u>252,320</u>	<u>92,057</u>	<u>273,204</u>	<u>24,421</u>	<u>1,240,176</u>	<u>890,033</u>	<u>168,499</u>
End of Year	<u>\$ 760,120</u>	<u>\$ 346,561</u>	<u>\$ 257,729</u>	<u>\$ 90,790</u>	<u>\$ 315,905</u>	<u>\$ 27,942</u>	<u>\$ 1,403,099</u>	<u>\$ 1,000,037</u>	<u>\$ 78,341</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024**

	Special Revenue								Total
	Drug Court Operations and Administration Fund	Public Defender Automation Fund	National Opioid Settlement Fund	LACTF Grant Fund	PMEG Fund	SIPA Grant Fund	Energy Transition Grant Fund	Sheriff's DUI Fund	
REVENUES									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,155,513
Intergovernmental	-	-	-	22,222	-	56,908	209,943	-	2,381,949
Charges for Services	22,104	3,452	-	-	-	-	-	-	3,547,067
Fines and Forfeitures	-	-	-	-	19,169	-	-	9,458	84,429
Interest	96	15	-	-	4	141	-	10	79,605
Miscellaneous	-	-	456,032	-	-	-	-	-	545,282
Total Revenues	22,200	3,467	456,032	22,222	19,173	57,049	209,943	9,468	13,793,845
EXPENDITURES									
Current:									
Judicial	-	-	-	-	-	-	-	-	847,825
Public Safety and Corrections	43,101	-	-	-	19,169	-	-	22,210	1,007,372
Community Development	-	-	-	-	-	-	-	-	91,354
Highways	-	-	-	-	-	-	-	-	2,128,631
Health and Welfare	-	-	62,043	-	-	53,196	209,943	-	3,871,478
General Governmental Services	-	-	-	22,222	-	-	-	-	2,183,189
Capital Outlay	-	-	28,017	-	-	-	-	-	619,306
Debt Service:									
Principal	-	-	-	-	-	-	-	-	326,481
Interest	-	-	-	-	-	-	-	-	141,786
Total Expenditures	43,101	-	90,060	22,222	19,169	53,196	209,943	22,210	11,217,422
Excess (Deficiency) of Revenues Over Expenditures	(20,901)	3,467	365,972	-	4	3,853	-	(12,742)	2,576,423
OTHER FINANCING SOURCES (USES)									
Insurance Proceeds	-	-	-	-	-	-	-	-	135,757
Transfers In	-	-	-	-	-	-	-	42,000	1,763,912
Transfers Out	-	-	-	-	-	-	-	-	(3,262,177)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	42,000	(1,362,508)
Net Change in Fund Balances	(20,901)	3,467	365,972	-	4	3,853	-	29,258	1,213,915
FUND BALANCES									
Beginning of Year, as Previously Reported	101,846	13,908	394,608	-	3,942	-	-	-	29,766,848
Change to or Within the Financial Reporting Entity	-	-	-	-	-	-	-	-	(4,377,332)
Beginning of Year, as Adjusted	101,846	13,908	394,608	-	3,942	-	-	-	25,389,516
End of Year	\$ 80,945	\$ 17,375	\$ 760,580	\$ -	\$ 3,946	\$ 3,853	\$ -	\$ 29,258	\$ 26,603,431

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET – BY ACCOUNT
NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2023**

ASSETS	General	Working	Total	
	Account	Cash Account	2024	2023
Cash and Cash Equivalents	\$ 15,396,940	\$ 199,087	\$ 15,596,027	\$ 55,959,501
Investments	6,845,846	251,852	7,097,698	6,795,408
Receivables:				
Property Taxes	7,217,910	-	7,217,910	6,646,259
State of Illinois:				
Sales Taxes	4,777,041	-	4,777,041	4,476,737
Income Taxes	214,096	-	214,096	224,197
Video Gaming Taxes	28,081	-	28,081	24,364
Replacement Taxes	88,207	-	88,207	133,938
Use Taxes	206,507	-	206,507	256,293
Reimbursements and Grants	592,868	-	592,868	440,377
Miscellaneous	211,011	-	211,011	252,874
Other	128,793	-	128,793	235,567
Total Receivables	13,464,514	-	13,464,514	12,690,606
Prepaid Expenses	209,116	-	209,116	285,464
Accrued Interest Receivable	44,647	-	44,647	44,647
Due from Other Funds	1,251,341	-	1,251,341	1,426,983
Due from (to) Other General Fund Accounts	16,149	(16,149)	-	-
Total Assets	<u>\$ 37,228,553</u>	<u>\$ 434,790</u>	<u>\$ 37,663,343</u>	<u>\$ 77,202,609</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 693,216	\$ -	\$ 693,216	\$ 725,589
Accrued Payroll and Related Costs	1,074,001	-	1,074,001	1,155,391
Due to Other Funds	389,360	-	389,360	110,027
Due to Others - Deferred Prosecution	23,625	-	23,625	23,220
Trust Funds Due to Others	506,480	-	506,480	590,472
Total Liabilities	2,686,682	-	2,686,682	2,604,699
DEFERRED INFLOWS OF RESOURCES				
Subsequent Year's Property Taxes	7,217,910	-	7,217,910	6,646,259
Unavailable Revenue	95,082	-	95,082	95,164
Total Deferred Inflows of Resources	7,312,992	-	7,312,992	6,741,423
FUND BALANCE				
Nonspendable:				
Prepaid Expenses	209,116	-	209,116	285,464
Assigned to:				
Public Safety and Corrections	121,131	-	121,131	121,131
Working Cash	-	434,790	434,790	434,790
Unassigned	26,898,632	-	26,898,632	67,015,102
Total Fund Balance	<u>27,228,879</u>	<u>434,790</u>	<u>27,663,669</u>	<u>67,856,487</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 37,228,553</u>	<u>\$ 434,790</u>	<u>\$ 37,663,343</u>	<u>\$ 77,202,609</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BY ACCOUNT
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	General Account	Working Cash Account	Total	
			2024	2023
REVENUES				
Property Taxes	\$ 6,682,274	\$ -	\$ 6,682,274	\$ 6,026,556
Sales Taxes/Retailers' Occupation Taxes	18,647,559	-	18,647,559	16,307,569
Intergovernmental	10,312,308	-	10,312,308	16,461,627
Licenses and Permits	1,013,077	-	1,013,077	858,010
Charges for Services	3,232,561	-	3,232,561	3,146,325
Fines and Forfeitures	65,566	-	65,566	79,533
Interest	437,664	10,699	448,363	327,198
Miscellaneous	387,782	-	387,782	428,212
Total Revenues	40,778,791	10,699	40,789,490	43,635,030
EXPENDITURES				
Current:				
Judicial	10,345,078	-	10,345,078	9,303,034
Public Safety and Corrections	14,565,592	-	14,565,592	14,634,269
Community Development	386,933	-	386,933	359,098
General Governmental Services	7,616,949	-	7,616,949	5,614,847
Capital Outlay	2,783,581	-	2,783,581	3,448,886
Debt Service:				
Principal	192,674	-	192,674	309,905
Interest	59,877	-	59,877	70,622
Total Expenditures	35,950,684	-	35,950,684	33,740,661
Excess of Revenues Over Expenditures	4,828,107	10,699	4,838,806	9,894,369
OTHER FINANCING SOURCES (USES)				
Subscription and Lease Proceeds	-	-	-	1,457,606
Transfers In	3,245,305	-	3,245,305	2,997,588
Transfers Out	(48,276,929)	-	(48,276,929)	(470,293)
Transfers from (to) Other General Fund Accounts	10,699	(10,699)	-	-
Total Other Financing Sources (Uses)	(45,020,925)	(10,699)	(45,031,624)	3,984,901
Net Change in Fund Balance	(40,192,818)	-	(40,192,818)	13,879,270
FUND BALANCE				
Beginning of Year	67,421,697	434,790	67,856,487	53,977,217
End of Year	\$ 27,228,879	\$ 434,790	\$ 27,663,669	\$ 67,856,487

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 6,713,393	\$ 6,713,393	\$ 6,682,274	\$ 6,026,556
Other Taxes:				
Sales Taxes	6,448,000	6,448,000	7,241,087	6,766,288
Retailers' Occupation Taxes	1,053,500	1,053,500	1,167,618	1,165,473
Public Safety Sales Taxes	9,600,000	9,600,000	10,238,854	8,375,808
Total Other Taxes	<u>17,101,500</u>	<u>17,101,500</u>	<u>18,647,559</u>	<u>16,307,569</u>
Intergovernmental:				
Income Taxes	3,675,000	3,675,000	4,151,428	3,904,499
Replacement Taxes	1,747,833	1,747,833	1,296,881	2,209,219
Use Taxes	1,052,000	1,052,000	907,838	999,256
Video Gaming Taxes	282,000	282,000	298,268	297,506
Salary Reimbursements:				
State's Attorney	182,805	182,805	185,899	177,017
Grants in Aid	1,130,267	1,130,267	1,233,192	1,136,053
Probation Officers	397,677	397,677	390,917	410,643
Supervisor of Assessments	46,660	46,660	46,932	42,501
Public Defender	119,931	119,931	122,042	113,242
Elected Officials Stipend	-	26,000	26,000	-
Total Salary Reimbursements	<u>1,877,340</u>	<u>1,903,340</u>	<u>2,004,982</u>	<u>1,879,456</u>
Expenditure Reimbursements:				
Administrative Adjudication	12,500	12,500	34,221	20,181
Illinois Emergency Services and Disaster Agency	73,794	73,794	33,877	28,109
Election Polling Place, Judges, and Miscellaneous Reimbursements	30,000	30,000	142,866	11,115
Hazardous Materials Emergency Preparedness	-	-	17,913	11,094
Total Expenditure Reimbursements	<u>116,294</u>	<u>116,294</u>	<u>228,877</u>	<u>70,499</u>
Grant Revenue:				
HAVA Grant	-	148,654	151,114	41,567
Court Technology Modernization Grant	-	1,199,427	1,119,427	-
Other	-	-	153,493	7,059,625
Total Grant Revenue	<u>-</u>	<u>1,348,081</u>	<u>1,424,034</u>	<u>7,101,192</u>
Total Intergovernmental	8,750,467	10,124,548	10,312,308	16,461,627

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Licenses and Permits:				
Liquor Licenses	\$ 18,000	\$ 18,000	\$ 17,475	\$ 18,200
Building and Zoning Permits	164,850	164,850	271,520	260,838
Marriage Licenses	48,057	48,057	35,466	36,701
Host Fees	450,000	450,000	688,616	542,271
Total Licenses and Permits	<u>680,907</u>	<u>680,907</u>	<u>1,013,077</u>	<u>858,010</u>
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	-	-	-	(60,154)
Recording Fees	330,500	330,500	731,174	457,529
Total County Recorder	<u>330,500</u>	<u>330,500</u>	<u>731,174</u>	<u>397,375</u>
Circuit Clerk:				
Case Costs and Fees	1,090,000	1,090,000	1,158,500	1,278,720
Court Systems	130,000	130,000	145,014	143,470
Other	13,300	13,300	12,895	57,028
Total Circuit Clerk	<u>1,233,300</u>	<u>1,233,300</u>	<u>1,316,409</u>	<u>1,479,218</u>
County Clerk:				
Certificates, Recording, and Copy Fees	139,798	139,798	169,532	173,601
County Sheriff:				
Case Fees	85,000	85,000	142,987	91,601
Protection Fund	250,000	250,000	252,660	248,687
Imprisonment Fee	7,500	7,500	11,225	10,669
Bond Fees	-	-	14,465	47,163
Jail Rental	50,000	50,000	-	63,096
Other	58,500	58,500	40,363	62,080
Total County Sheriff	<u>451,000</u>	<u>451,000</u>	<u>461,700</u>	<u>523,296</u>
County Treasurer:				
Interest, Penalties, and Costs	463,000	463,000	452,679	459,045
Deferred Prosecution	27,000	27,000	54,853	45,506
Court Services	6,000	6,000	13,514	17,741
Legal Services	17,186	17,186	18,606	18,785
Other	-	-	14,094	31,758
Total Charges for Services	<u>2,667,784</u>	<u>2,667,784</u>	<u>3,232,561</u>	<u>3,146,325</u>
Fines and Forfeitures	84,000	84,000	65,566	79,533
Interest	218,600	218,600	437,664	323,087

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Miscellaneous:				
County Farm	\$ 45,000	\$ 45,000	\$ 44,781	\$ 47,589
Franchise Fees	156,000	156,000	142,055	163,239
Rent	64,550	64,550	36,659	25,708
Copy Fees	1,200	1,200	859	9,993
Other	258,700	268,700	163,428	181,683
Total Miscellaneous	<u>525,450</u>	<u>535,450</u>	<u>387,782</u>	<u>428,212</u>
Total Revenues	36,742,101	38,126,182	40,778,791	43,630,919
EXPENDITURES				
General Governmental Services - County Board:				
Salaries	180,365	180,365	169,531	167,082
Performance Incentive Plan	2,701	1	-	-
IMRF	9,278	9,278	6,671	5,799
Social Security	16,718	16,718	13,965	13,100
Medical Insurance	15,285	15,285	7,258	5,540
Supplies	12,050	12,050	10,225	9,952
Contractual Services	-	100	46	-
Education, Training, and Travel	22,240	22,140	12,930	18,772
Total County Board	<u>258,637</u>	<u>255,937</u>	<u>220,626</u>	<u>220,245</u>
Judicial - Circuit Clerk:				
Salaries	1,108,647	1,118,172	1,087,312	988,716
Performance Incentive Plan	9,525	-	-	-
IMRF	84,242	84,242	82,582	68,585
Social Security	85,540	85,540	80,878	71,450
Medical Insurance	394,757	394,757	187,271	174,530
Supplies	1,625	1,625	1,213	750
Contractual Services	18,669	18,669	12,000	34,140
Technology Infrastructure Improvements	-	1,199,427	1,199,427	271,026
Total Circuit Clerk	<u>1,703,005</u>	<u>2,902,432</u>	<u>2,650,683</u>	<u>1,609,197</u>
Judicial - Public Defender:				
Salaries	1,328,280	1,347,280	1,281,790	1,206,527
Performance Incentive Plan	22,504	3,304	-	-
IMRF	101,753	101,753	96,290	84,973
Social Security	103,320	103,320	95,645	84,359
Medical Insurance	274,362	274,362	217,401	240,359
Supplies	4,950	33,150	32,020	2,256
Contractual Services	4,720	5,220	4,680	2,160
Utilities	31,100	31,100	20,630	22,428
Education, Training, and Travel	3,620	3,620	1,292	1,400
Software	98,260	69,760	26,789	3,096
Total Public Defender	<u>1,972,869</u>	<u>1,972,869</u>	<u>1,776,537</u>	<u>1,647,558</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney:				
Salaries	\$ 2,279,804	\$ 2,311,614	\$ 1,989,909	\$ 1,804,032
Performance Incentive Plan	36,063	4,253	-	-
IMRF	166,195	166,195	129,992	108,924
Social Security	177,164	177,164	147,853	128,253
Medical Insurance	410,762	410,762	265,978	280,499
Supplies	36,000	36,000	24,560	20,460
Contractual Services	271,800	271,800	125,116	88,562
Utilities	2,500	2,500	694	775
Education, Training, and Travel	24,000	24,000	8,819	8,105
Equipment	7,000	7,000	3,567	-
Total State's Attorney	<u>3,411,288</u>	<u>3,411,288</u>	<u>2,696,488</u>	<u>2,439,610</u>
Judicial - Jury Commission:				
Salaries	66,556	66,556	47,082	46,647
IMRF	441	441	1,115	-
Social Security	2,032	2,032	1,078	858
Supplies	1,500	1,500	795	1,025
Contractual Services	38,240	38,240	36,273	28,342
Utilities	1,680	1,680	1,764	1,680
Education, Training, and Travel	40,000	40,000	49,338	40,993
Total Jury Commission	<u>150,449</u>	<u>150,449</u>	<u>137,445</u>	<u>119,545</u>
General Governmental Services - County Audit:				
Contractual Services	160,840	180,546	180,726	151,033
General Governmental Services - Auditor:				
Salaries	65,747	72,247	65,682	55,885
Social Security	5,030	5,030	4,453	4,173
Medical Insurance	884	20,884	20,545	884
Supplies	1,100	1,100	700	-
Other	5,850	5,850	1,572	265
Total Auditor	<u>78,611</u>	<u>105,111</u>	<u>92,952</u>	<u>61,207</u>
General Governmental Services - County Clerk:				
Salaries	949,073	961,618	989,969	754,728
Performance Incentive Plan	12,545	-	-	-
IMRF	52,860	52,860	53,091	45,475
Social Security	73,564	73,564	59,501	49,826
Medical Insurance	135,168	135,168	148,441	134,059
Supplies	178,375	182,367	168,742	145,082
Contractual Services	363,220	395,220	370,510	319,885
Utilities	3,500	3,500	3,695	3,382
Education, Training, and Travel	8,550	155,895	164,226	12,644
Equipment	11,000	17,260	17,918	30,037
Total County Clerk	<u>1,787,855</u>	<u>1,977,452</u>	<u>1,976,093</u>	<u>1,495,118</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - County Treasurer and Tax Extension and Collection:				
Salaries	\$ 366,683	\$ 382,075	\$ 362,753	\$ 344,094
Performance Incentive Plan	8,892	-	-	-
IMRF	27,571	27,571	27,188	25,176
Social Security	28,455	28,455	26,557	24,823
Medical Insurance	85,029	85,029	84,265	80,213
Supplies	2,050	2,050	2,673	2,823
Contractual Services	5,000	5,000	2,753	1,577
Utilities	8,750	8,750	13,550	9,955
Education, Training, and Travel	2,500	2,500	771	457
Equipment	2,000	2,000	-	-
Total County Treasurer and Tax Extension and Collection	536,930	543,430	520,510	489,118
General Governmental Services - Supervisor of Assessments and Assessment Maps:				
Salaries	309,842	317,525	294,306	267,960
Performance Incentive Plan	9,787	648	-	-
IMRF	20,096	21,553	21,553	18,075
Social Security	24,440	24,440	22,644	19,830
Medical Insurance	86,962	86,962	61,907	54,390
Supplies	1,450	1,450	1,060	952
Contractual Services	20,000	20,000	15,698	15,159
Education, Training, and Travel	6,150	6,150	3,132	1,285
Equipment	800	800	-	-
Total Supervisor of Assessments and Assessment Maps	479,527	479,528	420,300	377,651
General Governmental Services - County Board of Review:				
Salaries	95,679	94,901	93,215	88,021
Social Security	7,319	8,097	8,097	6,705
Medical Insurance	1,240	1,240	1,240	1,240
Supplies	2,250	2,250	612	1,639
Contractual Services	16,000	16,000	2,500	4,000
Education, Training, and Travel	3,150	3,150	-	380
Equipment	500	500	-	-
Total County Board of Review	126,138	126,138	105,664	101,985
Community Development - Zoning:				
Salaries	259,847	248,032	229,901	219,469
Performance Incentive Plan	9,388	1,203	-	-
IMRF	20,295	20,295	17,383	15,460
Social Security	21,251	21,251	16,296	15,123
Medical Insurance	91,888	91,888	60,542	60,647
Supplies	5,030	4,330	3,165	4,711
Contractual Services	42,184	62,184	56,998	31,861
Utilities	750	1,850	1,111	2,229
Education, Training, and Travel	3,300	2,900	1,087	9,598
Automobiles	-	-	-	43,110
Other	450	450	450	-
Total Zoning	454,383	454,383	386,933	402,208

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - Building				
Administration:				
Salaries	\$ 439,591	\$ 447,131	\$ 410,275	\$ 164,475
Performance Incentive Plan	7,791	251	-	-
IMRF	33,882	32,343	30,221	12,306
Social Security	34,386	35,925	35,925	11,359
Medical Insurance	71,396	71,396	66,902	16,841
Supplies	221,400	221,400	167,751	66,913
Contractual Services	10,500	13,707	3,707	6,745
Utilities	1,149,431	1,150,924	982,295	555,273
Building, Equipment, and Furniture	70,000	73,300	59,278	966,091
Total Building Administration	<u>2,043,877</u>	<u>2,051,877</u>	<u>1,756,410</u>	<u>1,800,003</u>
Public Safety and Corrections - Justice Center:				
Salaries	-	-	-	111,587
IMRF	-	-	-	7,865
Social Security	-	-	-	9,913
Medical Insurance	-	-	-	17,731
Supplies	-	-	-	94,967
Contractual Services	-	-	-	17,115
Utilities	-	-	-	391,857
Building, Equipment, and Furniture	-	-	-	225,767
Total Justice Center	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,802</u>
Public Safety and Corrections - County Sheriff:				
Salaries	8,634,936	8,664,838	8,707,311	8,413,373
Performance Incentive Plan	25,364	-	-	-
IMRF	981,688	981,688	956,467	853,660
Social Security	677,086	677,086	685,060	662,527
Medical Insurance	1,506,309	1,506,309	1,375,236	1,349,546
Supplies	483,300	483,300	378,279	426,210
Contractual Services	1,561,500	1,561,500	1,445,599	1,408,073
Utilities	119,000	119,000	129,414	90,138
Education, Training, and Travel	96,500	96,500	93,954	72,702
Equipment	616,000	616,000	481,529	289,687
Total County Sheriff	<u>14,701,683</u>	<u>14,706,221</u>	<u>14,252,849</u>	<u>13,565,916</u>
Public Safety and Corrections - Emergency Services:				
Salaries	127,044	131,614	131,614	117,712
Performance Incentive Plan	2,843	-	-	-
IMRF	9,056	7,540	7,540	6,717
Social Security	9,903	10,046	10,046	8,632
Medical Insurance	18,547	18,547	18,546	18,328
Supplies	9,250	10,875	8,293	6,877
Contractual Services	37,165	36,812	18,251	8,550
Utilities	33,200	31,575	21,014	19,382
Education, Training, and Travel	8,600	8,600	5,187	4,564
Equipment	33,475	43,475	39,016	60,493
Total Emergency Services	<u>289,083</u>	<u>299,084</u>	<u>259,507</u>	<u>251,255</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Court Security:				
Salaries	\$ 674,443	\$ 676,405	\$ 625,513	\$ 584,328
IMRF	73,285	73,285	79,285	69,484
Social Security	51,595	51,595	38,479	14,504
Medical Insurance	860	860	147	860
Utilities	59,500	59,500	50,156	63,058
Equipment	4,100	4,100	7,086	-
Total Court Security	863,783	865,745	800,666	732,234
Judicial - Court Services Probation Upgrade:				
Supplies	-	-	-	40
Judicial - Court Services and Juvenile Detention:				
Salaries	2,135,870	2,161,559	1,969,280	1,910,310
Performance Incentive Plan	25,752	63	-	-
IMRF	161,726	161,726	148,419	134,757
Social Security	165,364	165,364	148,515	135,247
Medical Insurance	472,862	472,862	320,315	379,268
Supplies	22,500	27,500	12,154	3,980
Contractual Services	356,500	351,496	241,417	217,753
Utilities	11,000	11,000	2,671	4,945
Education, Training, and Travel	7,500	7,505	5,371	-
Equipment	62,800	62,800	43,189	4,698
Total Court Services and Juvenile Detention	3,421,874	3,421,875	2,891,331	2,790,958
Judicial - Courts:				
Salaries	138,241	152,902	152,305	142,976
Performance Incentive Plan	2,328	328	-	-
IMRF	10,590	11,930	11,930	10,339
Social Security	10,753	11,052	11,052	9,551
Medical Insurance	55,597	29,297	24,835	19,267
Supplies	5,850	6,413	6,413	4,420
Contractual Services	266,050	284,005	291,286	238,594
Utilities	3,600	3,720	3,720	3,769
Education, Training, and Travel	11,750	10,301	10,301	5,402
Equipment	112,750	107,561	107,238	(96,650)
Total Courts	617,509	617,509	619,080	337,668
Public Safety and Corrections - County Coroner:				
Salaries	270,066	271,749	276,310	264,659
Performance Incentive Plan	1,683	6,500	-	-
IMRF	15,464	15,464	17,453	16,266
Social Security	20,789	20,789	20,615	19,016
Medical Insurance	52,564	52,564	52,228	51,909
Supplies	14,200	14,200	14,746	8,388
Contractual Services	187,075	187,075	140,630	148,208
Utilities	2,500	2,500	3,351	1,194
Education, Training, and Travel	11,250	11,250	6,235	9,422
Total County Coroner	575,591	582,091	531,568	519,062

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services - Farm Operations:				
Supplies	\$ 26,500	\$ 26,500	\$ 24,673	\$ 39,379
Contractual Services	500	500	439	465
Total Farm Operations	<u>27,000</u>	<u>27,000</u>	<u>25,112</u>	<u>39,844</u>
General Governmental Services - General County:				
Salaries	713,083	652,665	642,978	625,408
Performance Incentive Plan	19,237.00	1,870.00	-	-
Employe Referral Bonus	-	1,000	800	-
IMRF	55,461	49,784	48,669	43,885
Social Security	56,272	50,322	49,004	45,668
Medical Insurance	102,701	86,968	80,048	181,584
Supplies	359,095	338,989	228,355	263,302
Contractual Services	1,331,875	1,445,073	1,165,109	352,463
Utilities	28,100	17,089	89	1,570
Education, Training, and Travel	401,775	395,385	382,918	276,058
Equipment	498,500	805,683	798,683	84,333
Other	2,016,931	1,652,252	-	-
Total General County	<u>5,583,030</u>	<u>5,497,080</u>	<u>3,396,653</u>	<u>1,874,271</u>
Debt Service:				
Principal	-	-	192,674	309,905
Interest	-	-	59,877	70,622
Total Debt Service	<u>-</u>	<u>-</u>	<u>252,551</u>	<u>380,527</u>
Total Expenditures	<u>39,243,962</u>	<u>40,628,045</u>	<u>35,950,684</u>	<u>32,283,055</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,501,861)	(2,501,863)	4,828,107	11,347,864
OTHER FINANCING SOURCES (USES)				
Transfers In	3,900,522	3,900,522	3,256,004	3,004,418
Transfers Out	(48,209,151)	(48,209,151)	(48,276,929)	(470,293)
Total Other Financing Sources (Uses)	<u>(44,308,629)</u>	<u>(44,308,629)</u>	<u>(45,020,925)</u>	<u>2,534,125</u>
Net Change in Fund Balance	<u>\$ (46,810,490)</u>	<u>\$ (46,810,492)</u>	(40,192,818)	13,881,989
FUND BALANCE				
Beginning of Year			<u>67,421,697</u>	<u>53,539,708</u>
End of Year			<u>\$ 27,228,879</u>	<u>\$ 67,421,697</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
AMERICAN RESCUE PLAN FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 155,167	\$ 3,127,108
Interest	-	-	1,457	145,239
Total Revenues	<u>-</u>	<u>-</u>	<u>156,624</u>	<u>3,272,347</u>
EXPENDITURES				
General Governmental Services:				
Strategic Consulting	-	-	-	25,745
Buildings	-	-	-	2,386,933
Demolition/Abatement	-	90,000	90,000	378,300
Other	65,314	95,331	95,330	305,968
Total Expenditures	<u>65,314</u>	<u>185,331</u>	<u>185,330</u>	<u>3,096,946</u>
Excess (Deficiency) of Revenues Over Expenditures	(65,314)	(185,331)	(28,706)	175,401
OTHER FINANCING USES				
Transfers Out	<u>(500,000)</u>	<u>(379,983)</u>	<u>(25,159)</u>	<u>(146,624)</u>
Net Change in Fund Balance	<u>\$ (565,314)</u>	<u>\$ (565,314)</u>	(53,865)	28,777
FUND BALANCE				
Beginning of Year			<u>53,865</u>	<u>25,088</u>
End of Year			<u>\$ -</u>	<u>\$ 53,865</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
CARE TRAK FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
REVENUES		
Interest	\$ 4	\$ 4
EXPENDITURES	-	-
Net Change in Fund Balance	4	4
FUND BALANCE		
Beginning of Year	3,727	3,723
End of Year	\$ 3,731	\$ 3,727

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,388,402	\$ 1,388,402	\$ 1,381,970	\$ 1,384,838
Public Safety Sales Taxes	-	-	-	853,660
Intergovernmental:				
Replacement Taxes	348,306	348,306	264,579	450,783
Total Revenues	<u>1,736,708</u>	<u>1,736,708</u>	<u>1,646,549</u>	<u>2,689,281</u>
EXPENDITURES				
Retirement:				
Illinois Municipal Retirement	<u>918,035</u>	<u>918,035</u>	<u>854,017</u>	<u>353,595</u>
Excess of Revenues Over Expenditures	818,673	818,673	792,532	2,335,686
OTHER FINANCING SOURCES (USES)				
Transfers In	978,988	978,988	956,467	-
Transfers Out	<u>(1,796,209)</u>	<u>(1,796,209)</u>	<u>(1,742,871)</u>	<u>(1,529,026)</u>
Total Other Financing Sources (Uses)	<u>(817,221)</u>	<u>(817,221)</u>	<u>(786,404)</u>	<u>(1,529,026)</u>
Net Change in Fund Balance	<u>\$ 1,452</u>	<u>\$ 1,452</u>	6,128	806,660
FUND BALANCE				
Beginning of Year			<u>2,325,236</u>	<u>1,518,576</u>
End of Year			<u>\$ 2,331,364</u>	<u>\$ 2,325,236</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,619,061	\$ 1,619,061	\$ 1,611,742	\$ 1,969,147
Interest	200	200	3,650	1,425
Miscellaneous	-	-	2,941	20
Total Revenues	<u>1,619,261</u>	<u>1,619,261</u>	<u>1,618,333</u>	<u>1,970,592</u>
EXPENDITURES				
General Governmental Services:				
Administrative Costs:				
Workmen's Compensation	675,000	600,000	433,190	634,462
Unemployment Insurance	30,000	30,000	11,947	17,484
Outside Defense	425,000	316,776	68,824	246,953
Risk Management	3,700	3,850	3,850	1,167
IMRF	15,648	15,648	13,819	13,638
Social Security	15,889	15,889	14,593	15,392
Medical Insurance	24,230	24,230	23,497	24,386
Professionals	203,875	207,967	199,971	192,505
Educational Materials	-	1,737	-	-
Performance Incentive Plan	4,093	-	-	-
Stop Loss Reinsurance:				
Property	90,000	90,236	90,236	74,971
General Liability	285,000	317,838	270,024	234,020
Bonds	10,500	10,500	8,785	7,500
Broker/TPA Fees	29,900	29,900	100	-
Registration Fees	7,000	7,000	496	-
Physical Damage/Loss Replacement	100,000	250,000	179,583	116,011
Contingency	98,347	98,347	-	-
Automobile	50,000	50,000	31,646	39,944
Total Expenditures	<u>2,068,182</u>	<u>2,069,918</u>	<u>1,350,561</u>	<u>1,618,433</u>
Excess (Deficiency) of Revenues Over Expenditures	(448,921)	(450,657)	267,772	352,159
OTHER FINANCING SOURCES				
Insurance Proceeds	-	-	70,894	5,695
Transfers In	-	-	-	18,301
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>70,894</u>	<u>23,996</u>
Net Change in Fund Balance	<u>\$ (448,921)</u>	<u>\$ (450,657)</u>	338,666	376,155
FUND BALANCE				
Beginning of Year			<u>3,019,820</u>	<u>2,643,665</u>
End of Year			<u>\$ 3,358,486</u>	<u>\$ 3,019,820</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Motor Fuel Tax Allotments	\$ 3,820,000	\$ 3,820,000	\$ 3,973,675	\$ 3,843,480
Charges for Services:				
Reimbursement for Services and Materials	71,500	71,500	73,400	70,577
Interest	4,500	4,500	21,226	9,540
Miscellaneous	-	-	-	24
Total Revenues	<u>3,896,000</u>	<u>3,896,000</u>	<u>4,068,301</u>	<u>3,923,621</u>
EXPENDITURES				
Highways:				
Department Head	151,058	155,189	155,189	149,924
Performance Incentive Plan	3,000	-	-	-
IMRF	11,607	11,288	10,752	10,623
Social Security	11,786	10,974	10,974	10,488
Medical Insurance	20,331	20,331	19,809	20,115
Engineering	75,000	98,568	53,929	(31,567)
Mileage	1,500	1,500	-	-
Maintenance	3,668,000	3,695,666	3,877,874	5,653,149
Building Improvements	390,000	555,380	600,019	-
Contingency	216,614	-	-	-
Total Expenditures	<u>4,548,896</u>	<u>4,548,896</u>	<u>4,728,546</u>	<u>5,812,732</u>
Deficiency of Revenues Over Expenditures	(652,896)	(652,896)	(660,245)	(1,889,111)
OTHER FINANCING SOURCES (USES)				
Insurance Proceeds	-	-	-	366,221
Transfers Out	-	-	-	(11,184)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,037</u>
Net Change in Fund Balance	<u>\$ (652,896)</u>	<u>\$ (652,896)</u>	(660,245)	(1,534,074)
FUND BALANCE				
Beginning of Year			<u>4,072,373</u>	<u>5,606,447</u>
End of Year			<u>\$ 3,412,128</u>	<u>\$ 4,072,373</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 902,145	\$ 902,145	\$ 897,984	\$ 857,062
Intergovernmental:				
Replacement Taxes	205,327	205,327	159,086	271,355
Charges for Services:				
Construction and Engineering Fees	1,187,440	1,187,440	312,339	247,888
Interest	3,800	3,800	6,728	5,658
Miscellaneous	-	-	-	49
Total Revenues	<u>2,298,712</u>	<u>2,298,712</u>	<u>1,376,137</u>	<u>1,382,012</u>
EXPENDITURES				
Highways:				
Engineering	498,380	498,380	263,529	78,276
Bridge Construction	1,733,267	1,733,267	1,429,502	339,409
Total Expenditures	<u>2,231,647</u>	<u>2,231,647</u>	<u>1,693,031</u>	<u>417,685</u>
Net Change in Fund Balance	<u>\$ 67,065</u>	<u>\$ 67,065</u>	(316,894)	964,327
FUND BALANCE				
Beginning of Year			<u>4,161,858</u>	<u>3,197,531</u>
End of Year			<u>\$ 3,844,964</u>	<u>\$ 4,161,858</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 752,578	\$ 752,578	\$ 749,361	\$ 714,835
Intergovernmental:				
Replacement Taxes	38,680	38,680	30,718	52,397
Grant Revenue	382,300	382,300	184,845	-
Interest	1,800	1,800	3,934	3,208
Miscellaneous	-	-	1,750	-
Total Revenues	<u>1,175,358</u>	<u>1,175,358</u>	<u>970,608</u>	<u>770,440</u>
EXPENDITURES				
Highways:				
Road Improvements	<u>1,875,000</u>	<u>1,875,000</u>	<u>667,904</u>	<u>566,246</u>
Excess (Deficiency) of Revenues Over Expenditures	(699,642)	(699,642)	302,704	204,194
OTHER FINANCING SOURCES				
Insurance Proceeds	<u>-</u>	<u>-</u>	<u>64,863</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (699,642)</u>	<u>\$ (699,642)</u>	367,567	204,194
FUND BALANCE				
Beginning of Year			<u>2,688,646</u>	<u>2,484,452</u>
End of Year			<u>\$ 3,056,213</u>	<u>\$ 2,688,646</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PROBATION UPGRADE FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Probation Fees	\$ 193,550	\$ 193,550	\$ 143,377	\$ 254,721
Interest	-	-	2,615	565
Total Revenues	<u>193,550</u>	<u>193,550</u>	<u>145,992</u>	<u>255,286</u>
EXPENDITURES				
Public Safety and Corrections	<u>264,764</u>	<u>264,764</u>	<u>176,209</u>	<u>219,726</u>
Excess (Deficiency) of Revenues Over Expenditures	(71,214)	(71,214)	(30,217)	35,560
OTHER FINANCING SOURCES				
Transfers In	-	-	-	<u>470,323</u>
Net Change in Fund Balance	<u>\$ (71,214)</u>	<u>\$ (71,214)</u>	(30,217)	505,883
FUND BALANCE				
Beginning of Year			<u>553,772</u>	<u>47,889</u>
End of Year			<u>\$ 523,555</u>	<u>\$ 553,772</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 1,088,539	\$ 1,088,539	\$ 1,083,775	\$ 1,033,835
Intergovernmental:				
Replacement Taxes	431,928	431,928	325,394	554,397
Grant Revenue:				
State and Federal	3,522,265	3,522,265	3,553,613	3,343,952
Vaccine Allowance and Grant	-	-	222,054	107,803
Other	345,571	345,571	407,041	335,228
Total Grant Revenue	<u>3,867,836</u>	<u>3,867,836</u>	<u>4,182,708</u>	<u>3,786,983</u>
Total Intergovernmental	4,299,764	4,299,764	4,508,102	4,341,380
Charges for Services:				
Clinic	200,000	200,000	122,223	147,734
Environmental Health	275,000	275,000	258,778	267,525
21st Century Schools	432,100	432,100	393,794	443,178
DHC Private Pay	408,000	408,000	-	-
Other	18,000	18,000	13,372	20,150
Total Charges for Services	<u>1,333,100</u>	<u>1,333,100</u>	<u>788,167</u>	<u>878,587</u>
Interest	16,800	16,800	78,899	33,925
Miscellaneous	<u>2,050</u>	<u>2,050</u>	<u>174,191</u>	<u>226,436</u>
Total Revenues	6,740,253	6,740,253	6,633,134	6,514,163

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
Health and Welfare:				
County Health:				
Salaries	\$ 1,593,623	\$ 1,541,141	\$ 1,184,412	\$ 1,057,082
Medical Insurance	228,115	228,115	196,215	189,863
Supplies	263,150	356,897	353,808	325,434
Contractual Services	118,239	179,636	175,136	121,977
Utilities	110,440	58,489	57,848	53,369
Education, Training, and Travel	14,000	15,777	15,889	20,196
Building, Equipment, and Furniture	36,500	46,454	46,396	22,935
Vaccine	81,502	81,502	390,846	311,708
Other	332,671	220,048	-	15,950
Total County Health	<u>2,778,240</u>	<u>2,728,059</u>	<u>2,420,550</u>	<u>2,118,514</u>
Grants:				
Salaries	2,558,443	2,590,961	2,406,551	2,461,394
Medical Insurance	421,217	421,217	388,787	371,504
Supplies	193,881	193,881	169,489	181,466
Contractual Services	504,493	504,493	409,095	365,964
Utilities	11,648	11,648	12,331	12,422
Education, Training, and Travel	67,008	67,008	74,692	72,982
Equipment	5,240	5,240	6,500	5,240
Total Grants	<u>3,761,930</u>	<u>3,794,448</u>	<u>3,467,445</u>	<u>3,470,972</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
21st Century Schools:				
Salaries	\$ 439,185	\$ 395,087	\$ 374,969	\$ 328,054
Medical Insurance	12,041	12,041	9,916	11,780
Supplies	26,100	26,100	33,242	39,594
Contractual Services	13,000	13,000	26,955	31,716
Utilities	1,800	1,800	1,760	1,752
Education, Training, and Travel	1,650	1,650	6,393	3,530
Equipment	5,000	5,000	3,806	5,770
Total 21st Century Schools	<u>498,776</u>	<u>454,678</u>	<u>457,041</u>	<u>422,196</u>
 Total Health and Welfare	 7,038,946	 6,977,185	 6,345,036	 6,011,682
 Debt Service:				
Principal	3,000	-	2,308	32,645
Interest	8,000	8,700	6,335	5,060
Total Debt Service	<u>11,000</u>	<u>8,700</u>	<u>8,643</u>	<u>37,705</u>
 Total Expenditures	 <u>7,049,946</u>	 <u>6,985,885</u>	 <u>6,353,679</u>	 <u>6,049,387</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (309,693)	 (245,632)	 279,455	 464,776
 OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	31	-
Transfers Out	-	-	-	(125)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>31</u>	<u>(125)</u>
 Net Change in Fund Balance	 <u>\$ (309,693)</u>	 <u>\$ (245,632)</u>	 279,486	 464,651
 FUND BALANCE				
Beginning of Year			<u>5,490,966</u>	<u>5,026,315</u>
End of Year			<u>\$ 5,770,452</u>	<u>\$ 5,490,966</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
SOCIAL SECURITY FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024		Actual	2023 Actual
	Original Budget	Amended Budget		
REVENUES				
Property Taxes	\$ 1,322,474	\$ 1,322,474	\$ 1,316,646	\$ 1,090,100
Public Safety Sales Taxes	-	-	-	662,527
Total Revenues	<u>1,322,474</u>	<u>1,322,474</u>	<u>1,316,646</u>	<u>1,752,627</u>
EXPENDITURES				
Retirement:				
Social Security	<u>478,973</u>	<u>478,973</u>	<u>353,811</u>	<u>379,825</u>
Excess of Revenues Over Expenditures	843,501	843,501	962,835	1,372,802
OTHER FINANCING SOURCES (USES)				
Transfers In	675,146	675,146	685,061	-
Transfers Out	<u>(1,604,313)</u>	<u>(1,604,313)</u>	<u>(1,475,665)</u>	<u>(1,344,699)</u>
Total Other Financing Sources (Uses)	<u>(929,167)</u>	<u>(929,167)</u>	<u>(790,604)</u>	<u>(1,344,699)</u>
Net Change in Fund Balance	<u>\$ (85,666)</u>	<u>\$ (85,666)</u>	172,231	28,103
FUND BALANCE				
Beginning of Year			<u>1,800,794</u>	<u>1,772,691</u>
End of Year			<u>\$ 1,973,025</u>	<u>\$ 1,800,794</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Registration Fees, Kennel Services, and City Contracts	\$ 762,479	\$ 765,889	\$ 886,281	\$ 775,163
Fines and Forfeitures	12,700	12,700	10,538	14,230
Interest	525	525	936	733
Miscellaneous	1,500	1,500	225	860
Total Revenues	<u>777,204</u>	<u>780,614</u>	<u>897,980</u>	<u>790,986</u>
EXPENDITURES				
Health and Welfare:				
Department Head	67,860	73,733	73,707	4,716
Animal Rabies Warden	-	-	-	37,483
Kennel Services	262,066	266,449	264,948	175,452
On-Call	12,000	13,130	13,130	13,208
Clerk Hire	69,006	70,774	69,662	69,023
Overtime	24,150	31,852	31,852	28,130
IMRF	34,284	34,284	31,366	27,946
Social Security	34,774	34,774	33,409	28,480
Medical Insurance	89,227	89,227	67,760	59,851
Office Supplies	600	800	636	516
Dues/Certifications	425	425	200	125
Drugs, Vaccines, and Medical Supplies	6,000	3,600	3,074	5,054
Cleaning, Maintenance, and Chemical Supplies	12,000	10,300	7,721	8,774
Gasoline	11,500	14,700	14,667	11,850
Uniforms	3,475	3,475	3,400	2,975
Veterinary Office Service	14,000	14,000	12,732	15,663
Cellular Telephone	3,500	3,500	2,524	2,328

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Postage	\$ 8,000	\$ 11,400	\$ 11,346	\$ 6,829
Communication Center	20,300	15,300	15,184	16,482
Alarm Service	720	720	708	708
Computer Contract	3,200	3,200	2,195	2,195
Gas, Electricity, and Water	11,600	11,600	9,689	9,374
Garbage Collection	1,500	2,000	1,818	1,323
Plumbing	2,500	2,400	511	1,383
Maintenance	6,000	6,000	3,778	4,278
Employee Rabies Immunization	1,500	1,500	-	-
Spay/Neuter Deposit Reimbursement	3,000	3,000	2,972	-
New Equipment	100,000	100,000	73,780	6,351
Other	104,353	88,807	33,700	15,563
Total Expenditures	<u>907,540</u>	<u>910,950</u>	<u>786,469</u>	<u>556,060</u>
Net Change in Fund Balance	<u>\$ (130,336)</u>	<u>\$ (130,336)</u>	111,511	234,926
FUND BALANCE				
Beginning of Year			<u>861,571</u>	<u>626,645</u>
End of Year			<u>\$ 973,082</u>	<u>\$ 861,571</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 2,016,489	\$ 2,016,489	\$ 2,007,164	\$ 1,915,174
Intergovernmental:				
Replacement Taxes	451,268	451,268	346,231	589,898
Grant Revenue:				
State Grants	5,000,000	5,000,000	5,000,000	-
Total Intergovernmental	<u>5,451,268</u>	<u>5,451,268</u>	<u>5,346,231</u>	<u>589,898</u>
Charges for Services:				
Highway Maintenance Fees and Construction Reimbursement	445,090	445,090	674,628	586,189
Interest	2,800	2,800	7,715	5,295
Miscellaneous	74,600	74,600	4,870	31,223
Total Revenues	<u>7,990,247</u>	<u>7,990,247</u>	<u>8,040,608</u>	<u>3,127,779</u>
EXPENDITURES				
Highways:				
Salaries:				
Management/Supervisor	202,820	216,522	216,522	119,001
Engineers	328,870	300,536	257,364	325,773
Maintenance Personnel	727,045	754,993	750,702	695,834
Clerk Hire	57,393	60,393	60,394	55,186
Part-Time Help	23,566	4,566	-	7,636
Overtime	105,000	105,000	51,808	63,022
Performance Incentive Plan	9,700	-	-	-
Medical Insurance	271,204	290,204	278,578	267,670
Engineering	35,500	28,982	2,006	44,496
Highway Maintenance	814,834	814,834	346,117	340,967
Other	6,348,197	6,348,099	5,697,871	513,843
Total Highways	<u>8,924,129</u>	<u>8,924,129</u>	<u>7,661,362</u>	<u>2,433,428</u>
Debt Service:				
Principal	-	-	37,671	20,380
Interest	-	-	12,534	11,137
Total Debt Service	<u>-</u>	<u>-</u>	<u>50,205</u>	<u>31,517</u>
Total Expenditures	<u>8,924,129</u>	<u>8,924,129</u>	<u>7,711,567</u>	<u>2,464,945</u>
Excess (Deficiency) of Revenues Over Expenditures	(933,882)	(933,882)	329,041	662,834

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HIGHWAY FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
OTHER FINANCING SOURCES				
Transfers In	\$ -	\$ -	\$ -	\$ 11,184
Net Change in Fund Balance	<u>\$ (933,882)</u>	<u>\$ (933,882)</u>	329,041	674,018
FUND BALANCE				
Beginning of Year			<u>4,377,332</u>	<u>3,703,314</u>
End of Year			<u>\$ 4,706,373</u>	<u>\$ 4,377,332</u>

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

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PERSONS WITH DEVELOPMENTAL DISABILITIES FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 515,195	\$ 515,195	\$ 513,091	\$ 502,641
EXPENDITURES				
Health and Welfare:				
Special Recreation	9,027	9,027	9,027	8,850
Central Illinois Riding Therapy	21,675	21,675	21,675	21,250
Fondulac Park	9,027	9,027	9,028	8,850
Tazewell County Resource Center	469,302	469,302	469,302	460,100
Total Expenditures	<u>509,031</u>	<u>509,031</u>	<u>509,032</u>	<u>499,050</u>
Net Change in Fund Balance	<u>\$ 6,164</u>	<u>\$ 6,164</u>	4,059	3,591
FUND BALANCE				
Beginning of Year			<u>29,257</u>	<u>25,666</u>
End of Year			<u>\$ 33,316</u>	<u>\$ 29,257</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 269,500	\$ 269,500	\$ 268,474	\$ 259,317
Miscellaneous	-	1,541	1,541	875
Total Revenues	<u>269,500</u>	<u>271,041</u>	<u>270,015</u>	<u>260,192</u>
EXPENDITURES				
Health and Welfare:				
Department Head	80,597	81,097	81,097	78,618
Part-Time Help	-	-	-	358
Medical Insurance	1,512	2,112	1,940	2,957
Office Supplies	250	192	165	6,657
Food	7,000	8,541	8,427	7,797
Dues and Subscriptions	1,000	1,000	430	250
Postage	500	408	408	373
Mileage	3,500	3,100	2,292	3,014
Indigent Burial	8,000	8,000	4,000	5,645
Education and Training	2,000	2,000	600	650
Emergency Assistance	88,000	88,000	70,300	84,104
Support Staff	96,924	97,915	97,891	73,717
Office Equipment	-	-	-	17,959
Contingency	15,519	15,519	-	-
Other	21,091	19,550	11,706	12,723
Total Expenditures	<u>325,893</u>	<u>327,434</u>	<u>279,256</u>	<u>294,822</u>
Net Change in Fund Balance	<u>\$ (56,393)</u>	<u>\$ (56,393)</u>	(9,241)	(34,630)
FUND BALANCE				
Beginning of Year			<u>249,206</u>	<u>283,836</u>
End of Year			<u>\$ 239,965</u>	<u>\$ 249,206</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 812	\$ -
Charges for Services:				
Law Library Fees	73,000	73,000	78,204	70,588
Total Revenues	<u>73,000</u>	<u>73,000</u>	<u>79,016</u>	<u>70,588</u>
EXPENDITURES				
Judicial:				
IMRF	3,564	3,564	2,973	1,834
Social Security	3,618	3,618	2,923	1,919
Performance Incentive Plan	1,300	972	-	-
Support Staff	46,000	46,328	46,424	27,561
Office Equipment	-	-	-	187
Office Supplies	-	-	814	-
Books and Records	17,000	17,000	10,959	14,060
Total Expenditures	<u>71,482</u>	<u>71,482</u>	<u>64,093</u>	<u>45,561</u>
Net Change in Fund Balance	<u>\$ 1,518</u>	<u>\$ 1,518</u>	14,923	25,027
FUND BALANCE				
Beginning of Year			<u>106,906</u>	<u>81,879</u>
End of Year			<u>\$ 121,829</u>	<u>\$ 106,906</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 245,000	\$ 245,000	\$ 229,008	\$ 241,387
Interest	600	600	1,050	952
Total Revenues	<u>245,600</u>	<u>245,600</u>	<u>230,058</u>	<u>242,339</u>
EXPENDITURES				
Judicial:				
Clerk Hire	75,808	75,808	78,300	33,010
Salaries	93,000	93,000	-	-
Part-Time Help	5,000	5,000	7,952	-
IMRF	25,285	25,285	5,176	2,498
Social Security	26,037	26,037	5,737	2,525
Software Maintenance	95,925	95,925	149,390	-
Registration Fees	1,000	1,000	-	-
Mileage	2,000	2,000	-	-
Medical Insurance	-	-	-	61
Office Supplies	3,500	3,500	93	-
Support Staff	166,539	166,539	-	-
IT Consulting	-	-	-	20,000
New Equipment	17,500	17,500	7,612	280
Total Expenditures	<u>511,594</u>	<u>511,594</u>	<u>254,260</u>	<u>58,374</u>
Net Change in Fund Balance	<u>\$ (265,994)</u>	<u>\$ (265,994)</u>	(24,202)	183,965
FUND BALANCE				
Beginning of Year			<u>1,048,698</u>	<u>864,733</u>
End of Year			<u>\$ 1,024,496</u>	<u>\$ 1,048,698</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
ECONOMIC DEVELOPMENT GRANT FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
REVENUES		
Intergovernmental:		
Grant Revenue	\$ 81,173	\$ 764,042
 EXPENDITURES		
Community Development:		
Construction and Consulting	81,173	770,827
Net Change in Fund Balance	-	(6,785)
 FUND BALANCE		
Beginning of Year	-	6,785
End of Year	\$ -	\$ -

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 402,500	\$ 402,500	\$ 446,045	\$ 465,279
GIS Revenue	12,000	12,000	16,150	16,133
Interest	100	100	-	372
Total Revenues	<u>414,600</u>	<u>414,600</u>	<u>462,195</u>	<u>481,784</u>
EXPENDITURES				
General Governmental Services:				
Management/Supervisor	143,722	143,722	149,479	141,192
Clerk Hire	99,980	99,980	92,757	91,079
Part-Time Help	25,000	25,000	24,239	18,143
IMRF	19,836	19,836	18,679	17,972
Social Security	20,142	20,142	20,018	18,398
Overtime	-	-	2,738	998
Office Supplies	1,750	1,750	874	200
Books and Records	13,500	13,500	14,000	26,250
Medical Insurance	18,243	18,243	2,096	18,246
Office Furniture	500	500	-	-
Document Retention	127,350	127,350	1,281	1,264
Professional Fees	126,400	126,400	123,017	82,535
Travel	1,200	1,200	1,178	721
New Equipment	5,000	5,000	-	3,581
Total General Governmental Services	<u>602,623</u>	<u>602,623</u>	<u>450,356</u>	<u>420,579</u>
Debt Service:				
Principal	-	-	109,746	104,426
Interest	-	-	18,423	23,743
Total Debt Service	<u>-</u>	<u>-</u>	<u>128,169</u>	<u>128,169</u>
Total Expenditures	<u>602,623</u>	<u>602,623</u>	<u>578,525</u>	<u>548,748</u>
Net Change in Fund Balance	<u>\$ (188,023)</u>	<u>\$ (188,023)</u>	(116,330)	(66,964)
FUND BALANCE				
Beginning of Year			<u>376,633</u>	<u>443,597</u>
End of Year			<u>\$ 260,303</u>	<u>\$ 376,633</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK CHILD SUPPORT FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 7,500	\$ 7,500	\$ 7,560	\$ 6,300
Charges for Services:				
Child Support Fees	15,000	15,000	21,520	16,662
Interest	115	115	177	161
Total Revenues	<u>22,615</u>	<u>22,615</u>	<u>29,257</u>	<u>23,123</u>
EXPENDITURES				
Judicial:				
Support Staff	38,482	38,482	8,519	738
Part-Time Help	5,000	5,000	6,884	1,820
IMRF	2,902	2,902	691	-
Social Security	3,326	3,326	1,178	200
Medical Insurance	19,891	19,891	-	-
Supplies	500	500	-	-
Software Maintenance	1,000	1,000	-	-
Technology Infrastructure Improvements	10,000	10,000	-	-
Total Expenditures	<u>81,101</u>	<u>81,101</u>	<u>17,272</u>	<u>2,758</u>
Net Change in Fund Balance	<u>\$ (58,486)</u>	<u>\$ (58,486)</u>	11,985	20,365
FUND BALANCE				
Beginning of Year			<u>174,652</u>	<u>154,287</u>
End of Year			<u>\$ 186,637</u>	<u>\$ 174,652</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 13,200	\$ 13,200	\$ 13,214	\$ 13,956
Interest	65	65	74	66
Total Revenues	<u>13,265</u>	<u>13,265</u>	<u>13,288</u>	<u>14,022</u>
EXPENDITURES				
General Governmental Services:				
Part-Time Help	10,000	10,000	1,436	-
Social Security	765	765	-	-
Office Supplies	7,100	7,100	-	6,164
Contractual Services	-	-	5,858	-
Total Expenditures	<u>17,865</u>	<u>17,865</u>	<u>7,294</u>	<u>6,164</u>
Net Change in Fund Balance	<u>\$ (4,600)</u>	<u>\$ (4,600)</u>	5,994	7,858
FUND BALANCE				
Beginning of Year			<u>62,794</u>	<u>54,936</u>
End of Year			<u>\$ 68,788</u>	<u>\$ 62,794</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Tipping Fees and Landfill Siting	\$ 322,000	\$ 322,000	\$ 364,970	\$ 347,676
Interest	1,200	1,200	1,610	(29)
Total Revenues	<u>323,200</u>	<u>323,200</u>	<u>366,580</u>	<u>347,647</u>
EXPENDITURES				
Health and Welfare:				
Salaries	131,390	131,977	104,491	112,728
Performance Incentive Plan	6,949	6,362	-	-
Health Insurance	23,273	23,273	13,997	18,798
Supplies	250	488	86	63
Educational Materials	400	364	263	-
Mileage	400	1,610	591	195
Strategic	25,400	26,090	15,111	1,114
Professional Fees	3,000	836	1,577	251
Professional Dues	200	137	130	130
Registration Fees	500	250,000	837	-
Recycling Grants	250,000	591	250,000	236,968
Other	18,100	18,102	9,360	5,390
Total Expenditures	<u>459,862</u>	<u>459,830</u>	<u>396,443</u>	<u>375,637</u>
Deficiency of Revenues Over Expenditures	(136,662)	(136,630)	(29,863)	(27,990)
OTHER FINANCING USES				
Transfers Out	-	-	(1,641)	(220)
Net Change in Fund Balance	<u>\$ (136,662)</u>	<u>\$ (136,630)</u>	(31,504)	(28,210)
FUND BALANCE				
Beginning of Year			<u>1,676,656</u>	<u>1,704,866</u>
End of Year			<u>\$ 1,645,152</u>	<u>\$ 1,676,656</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 2,600,326	\$ 2,600,326	\$ 988,421	\$ 1,074,281
Interest	5	5	54	49
Total Revenues	<u>2,600,331</u>	<u>2,600,331</u>	<u>988,475</u>	<u>1,074,330</u>
EXPENDITURES				
Health and Welfare:				
Contractual Services	<u>2,600,326</u>	<u>2,600,326</u>	<u>988,422</u>	<u>994,991</u>
Net Change in Fund Balance	<u>\$ 5</u>	<u>\$ 5</u>	53	79,339
FUND BALANCE				
Beginning of Year			<u>26,858</u>	<u>(52,481)</u>
End of Year			<u>\$ 26,911</u>	<u>\$ 26,858</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Document Storage Fees	\$ 245,000	\$ 245,000	\$ 229,183	\$ 239,333
Interest	625	625	991	843
Total Revenues	<u>245,625</u>	<u>245,625</u>	<u>230,174</u>	<u>240,176</u>
EXPENDITURES				
Judicial:				
Salaries	53,473	53,473	-	-
Exempt Personnel	-	-	-	75,892
Clerk Hire	115,446	115,446	-	-
Part-Time Help	15,000	15,000	11,165	-
IMRF	12,736	12,736	174	5,349
Social Security	14,070	14,070	854	5,306
Supplies	17,000	17,000	17,834	15,726
Books and Records	500	500	-	-
Software Maintenance	95,925	95,925	-	-
Registration Fees	1,000	1,000	-	-
Travel/Mileage	2,000	2,000	-	-
Document Destruction	-	-	1,798	764
Equipment	7,500	7,500	2,055	326
Technology Infrastructure Improvements	50,000	50,000	-	-
Total Expenditures	<u>384,650</u>	<u>384,650</u>	<u>33,880</u>	<u>103,363</u>
Net Change in Fund Balance	<u>\$ (139,025)</u>	<u>\$ (139,025)</u>	196,294	136,813
FUND BALANCE				
Beginning of Year			<u>863,831</u>	<u>727,018</u>
End of Year			<u>\$ 1,060,125</u>	<u>\$ 863,831</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Police Vehicle Revenue	\$ 60,500	\$ 60,500	\$ 77,376	\$ 58,739
Interest	80	80	125	128
Total Revenues	<u>60,580</u>	<u>60,580</u>	<u>77,501</u>	<u>58,867</u>
EXPENDITURES				
Public Safety and Corrections	<u>50,000</u>	<u>50,000</u>	<u>56,416</u>	<u>68,667</u>
Net Change in Fund Balance	<u><u>\$ 10,580</u></u>	<u><u>\$ 10,580</u></u>	21,085	(9,800)
FUND BALANCE				
Beginning of Year			<u>122,299</u>	<u>132,099</u>
End of Year			<u><u>\$ 143,384</u></u>	<u><u>\$ 122,299</u></u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CHILDREN’S ADVOCACY CENTER FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 279,047	\$ 279,047	\$ 295,479	\$ 202,379
Interest	25	25	53	39
Miscellaneous	83,500	83,500	81,993	70,476
Total Revenues	<u>362,572</u>	<u>362,572</u>	<u>377,525</u>	<u>272,894</u>
EXPENDITURES				
Health and Welfare:				
Salaries	166,045	166,045	184,524	160,223
IMRF	12,510	12,510	12,726	11,281
Social Security	12,702	12,702	13,812	11,912
Medical Insurance	24,944	24,944	22,794	24,513
Supplies	8,000	8,000	7,984	6,091
Food	1,200	1,200	1,537	2,051
Contractual Services	-	-	-	925
Postage	100	100	289	531
Utilities	7,500	7,500	3,294	3,960
Rent	7,200	7,200	12,100	8,000
Equipment	33,000	33,000	30,955	-
Other	68,380	68,380	92,109	78,793
Total Expenditures	<u>341,581</u>	<u>341,581</u>	<u>382,284</u>	<u>308,280</u>
Net Change in Fund Balance	<u>\$ 20,991</u>	<u>\$ 20,991</u>	(4,759)	(35,386)
FUND BALANCE				
Beginning of Year			<u>60,852</u>	<u>96,238</u>
End of Year			<u>\$ 56,093</u>	<u>\$ 60,852</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023
	Original Budget	Amended Budget	Actual	Actual
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 85,648	\$ 85,648	\$ 80,203	\$ 31,694
EXPENDITURES				
Public Safety and Corrections:				
Personnel	81,648	81,648	80,136	31,266
Net Change in Fund Balance	\$ 4,000	\$ 4,000	67	428
FUND DEFICIT				
Beginning of Year			(28,630)	(29,058)
End of Year			\$ (28,563)	\$ (28,630)

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GIS FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
GIS Revenue	\$ 314,885	\$ 314,885	\$ 303,325	\$ 261,634
Interest	150	150	564	610
Total Revenues	<u>315,035</u>	<u>315,035</u>	<u>303,889</u>	<u>262,244</u>
EXPENDITURES				
General Governmental Services:				
Department Head	85,050	93,680	93,677	35,950
Deputy Assessor	55,129	60,780	60,780	52,672
Clerk Hire	114,136	115,060	57,696	80,102
IMRF	19,865	18,828	14,657	11,833
Social Security	20,149	15,035	15,035	11,818
Performance Incentive Plan	9,213	159	-	-
Engineering and Technology	-	507	-	580
GIS Software/License	40,000	42,669	19,631	25,400
GIS Flyover/Data	65,414	65,414	-	(21,361)
Mileage/Travel	1,900	1,900	-	-
Professional Fees	20,000	17,331	-	-
Registration Fees	2,000	2,000	-	-
GIS Services	32,800	32,800	12,800	27,380
Computer	1,794	1,794	-	7,537
Office Supplies	1,500	993	505	-
Total General Governmental Services	<u>468,950</u>	<u>468,950</u>	<u>274,781</u>	<u>231,911</u>
Debt Service:				
Principal	-	-	57,035	62,813
Interest	-	-	8,379	2,601
Total Debt Service	<u>-</u>	<u>-</u>	<u>65,414</u>	<u>65,414</u>
Total Expenditures	<u>468,950</u>	<u>468,950</u>	<u>340,195</u>	<u>297,325</u>
Net Change in Fund Balance	<u>\$ (153,915)</u>	<u>\$ (153,915)</u>	(36,306)	(35,081)
FUND BALANCE				
Beginning of Year			<u>580,446</u>	<u>615,527</u>
End of Year			<u>\$ 544,140</u>	<u>\$ 580,446</u>

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Law Enforcement Operations	\$ 93,000	\$ 93,000	\$ 74,786	\$ 87,644
Interest	65	65	6,208	146
Donations	-	-	800	-
Total Revenues	<u>93,065</u>	<u>93,065</u>	<u>81,794</u>	<u>87,790</u>
EXPENDITURES				
Public Safety and Corrections:				
Uniforms and Clothing	5,000	5,000	19,654	-
New Equipment	15,000	15,000	7,859	35,845
Other	15,000	15,000	85,220	20,923
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>112,733</u>	<u>56,768</u>
 Net Change in Fund Balance	 <u>\$ 58,065</u>	 <u>\$ 58,065</u>	 (30,939)	 31,022
FUND DEFICIT				
Beginning of Year			<u>(26,332)</u>	<u>(57,354)</u>
End of Year			<u>\$ (57,271)</u>	<u>\$ (26,332)</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
REVENUES		
Fines and Forfeitures:		
Sheriff Drug Money	\$ 3,354	\$ 16,107
Interest	30	90
Total Revenues	3,384	16,197
EXPENDITURES		
Public Safety and Corrections	15,790	63,168
Deficiency of Revenues Over Expenditures	(12,406)	(46,971)
OTHER FINANCING USES		
Transfers Out	(42,000)	-
Net Change in Fund Balance	(54,406)	(46,971)
FUND BALANCE		
Beginning of Year	65,395	112,366
End of Year	\$ 10,989	\$ 65,395

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 19,900	\$ 19,900	\$ 17,330	\$ 18,257
Interest	10	10	20	15
Total Revenues	<u>19,910</u>	<u>19,910</u>	<u>17,350</u>	<u>18,272</u>
EXPENDITURES				
General Governmental Services:				
Clerk Hire	12,966	12,966	-	7,321
IMRF	977	977	-	586
Social Security	992	992	-	543
Office Supplies	6,000	6,000	2,993	6,328
Software Maintenance	5,000	5,000	2,987	5,709
Office Equipment	2,500	2,500	-	-
Total Expenditures	<u>28,435</u>	<u>28,435</u>	<u>5,980</u>	<u>20,487</u>
Net Change in Fund Balance	<u>\$ (8,525)</u>	<u>\$ (8,525)</u>	11,370	(2,215)
FUND BALANCE				
Beginning of Year			<u>14,866</u>	<u>17,081</u>
End of Year			<u>\$ 26,236</u>	<u>\$ 14,866</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Fines and Forfeitures	\$ 41,800	\$ 41,800	\$ 16,749	\$ 76,170
Interest	485	485	754	717
Total Revenues	<u>42,285</u>	<u>42,285</u>	<u>17,503</u>	<u>76,887</u>
EXPENDITURES				
Public Safety and Corrections:				
Forfeiture Expenses	35,000	35,000	-	741
Special Prosecutor	10,000	10,000	-	-
Drug Enforcement Expenses	50,000	50,000	-	20,000
Total Expenditures	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>20,741</u>
Net Change in Fund Balance	<u>\$ (52,715)</u>	<u>\$ (52,715)</u>	17,503	56,146
FUND BALANCE				
Beginning of Year			<u>742,617</u>	<u>686,471</u>
End of Year			<u>\$ 760,120</u>	<u>\$ 742,617</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Operations Revenue	\$ 90,000	\$ 90,000	\$ 100,453	\$ 107,002
Interest	250	250	378	363
Total Revenues	<u>90,250</u>	<u>90,250</u>	<u>100,831</u>	<u>107,365</u>
EXPENDITURES				
Judicial:				
Personnel	10,000	10,000	11,543	15,106
Social Security	765	765	883	1,084
Mileage	1,000	1,000	400	-
Software Maintenance	5,000	5,000	5,818	5,189
Registration Fees	9,000	9,000	11,374	5,241
New Equipment	5,000	5,000	118	-
Professional Fees	-	-	42,425	41,500
IT Consulting	40,000	40,000	40,000	-
Other	16,500	16,500	13,783	8,977
Total Expenditures	<u>87,265</u>	<u>87,265</u>	<u>126,344</u>	<u>77,097</u>
Net Change in Fund Balance	<u>\$ 2,985</u>	<u>\$ 2,985</u>	(25,513)	30,268
FUND BALANCE				
Beginning of Year			<u>372,074</u>	<u>341,806</u>
End of Year			<u>\$ 346,561</u>	<u>\$ 372,074</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024		Actual	2023 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for Services:				
Coroner's Fees	\$ 45,000	\$ 45,000	\$ 66,370	\$ 49,219
Interest	-	-	252	245
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>66,622</u>	<u>49,464</u>
EXPENDITURES				
General Governmental Services:				
Office Supplies	2,000	2,000	270	-
Educational Materials	25,000	25,000	13,680	-
Sponsorships	-	-	-	25,113
Weapons and Ammunition	500	500	-	165
Contractual Services	3,000	3,000	-	-
New Equipment	60,000	60,000	47,263	362
Total Expenditures	<u>90,500</u>	<u>90,500</u>	<u>61,213</u>	<u>25,640</u>
Net Change in Fund Balance	<u>\$ (45,500)</u>	<u>\$ (45,500)</u>	5,409	23,824
FUND BALANCE				
Beginning of Year			<u>252,320</u>	<u>228,496</u>
End of Year			<u>\$ 257,729</u>	<u>\$ 252,320</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Fees	\$ 6,000	\$ 6,000	\$ 4,715	\$ 6,535
Interest	90	90	91	87
Total Revenues	<u>6,090</u>	<u>6,090</u>	<u>4,806</u>	<u>6,622</u>
EXPENDITURES				
Judicial:				
Contractual Services	20,000	20,000	-	-
Software Maintenance	20,000	20,000	6,073	5,521
New Equipment	20,000	20,000	-	-
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>6,073</u>	<u>5,521</u>
Net Change in Fund Balance	<u>\$ (53,910)</u>	<u>\$ (53,910)</u>	(1,267)	1,101
FUND BALANCE				
Beginning of Year			<u>92,057</u>	<u>90,956</u>
End of Year			<u>\$ 90,790</u>	<u>\$ 92,057</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Electronic Citation Fees	\$ 60,000	\$ 60,000	\$ 66,544	\$ 72,609
Interest	175	175	283	253
Total Revenues	<u>60,175</u>	<u>60,175</u>	<u>66,827</u>	<u>72,862</u>
EXPENDITURES				
Judicial:				
Technology Infrastructure Improvements	10,000	10,000	-	-
Office Supplies	5,000	5,000	-	-
Professional Fees	-	-	-	3,370
Software Maintenance	25,000	25,000	24,126	29,150
New Equipment	15,000	15,000	-	-
Total Expenditures	<u>55,000</u>	<u>55,000</u>	<u>24,126</u>	<u>32,520</u>
Net Change in Fund Balance	<u>\$ 5,175</u>	<u>\$ 5,175</u>	42,701	40,342
FUND BALANCE				
Beginning of Year			<u>273,204</u>	<u>232,862</u>
End of Year			<u>\$ 315,905</u>	<u>\$ 273,204</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Electronic Citation Fees	\$ 15,000	\$ 15,000	\$ 3,657	\$ 2,410
Interest	10	10	26	23
Total Revenues	<u>15,010</u>	<u>15,010</u>	<u>3,683</u>	<u>2,433</u>
EXPENDITURES				
Public Safety and Corrections:				
New Equipment	<u>1,500</u>	<u>1,500</u>	<u>162</u>	<u>461</u>
Net Change in Fund Balance	<u><u>\$ 13,510</u></u>	<u><u>\$ 13,510</u></u>	<u>3,521</u>	<u>1,972</u>
FUND BALANCE				
Beginning of Year			<u>24,421</u>	<u>22,449</u>
End of Year			<u><u>\$ 27,942</u></u>	<u><u>\$ 24,421</u></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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property Taxes	\$ 425,000	\$ 425,000	\$ 416,245	\$ 405,770
Interest	750	750	40,257	1,438
Total Revenues	<u>425,750</u>	<u>425,750</u>	<u>456,502</u>	<u>407,208</u>
EXPENDITURES				
Highways:				
Heritage Lake Project	461,719	461,719	18,895	165,977
Debt Service:				
Principal	159,700	159,700	159,700	159,700
Interest	107,318	107,318	114,984	104,763
Total Expenditures	<u>728,737</u>	<u>728,737</u>	<u>293,579</u>	<u>430,440</u>
Net Change in Fund Balance	<u>\$ (302,987)</u>	<u>\$ (302,987)</u>	162,923	(23,232)
FUND BALANCE				
Beginning of Year			<u>1,240,176</u>	<u>1,263,408</u>
End of Year			<u>\$ 1,403,099</u>	<u>\$ 1,240,176</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
INDEMNITY FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
REVENUES		
Fines and Forfeitures:		
Indemnity Fines	\$ 25,161	\$ 26,490
Interest	8,475	10,429
Total Revenues	33,636	36,919
 EXPENDITURES		
General Governmental Services:		
Contractual Services	4,016	809
Excess of Revenues Over Expenditures	29,620	36,110
 OTHER FINANCING SOURCES		
Transfers In	80,384	4,775
Net Change in Fund Balance	110,004	40,885
 FUND BALANCE		
Beginning of Year	890,033	849,148
End of Year	\$ 1,000,037	\$ 890,033

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
SHERIFF’S COMMISSARY FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
REVENUES		
Charges for Services:		
Phone Use Fees and Commissary Sales	\$ 66,664	\$ 81,797
EXPENDITURES		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	156,822	79,027
Net Change in Fund Balance	(90,158)	2,770
FUND BALANCE		
Beginning of Year	168,499	165,729
End of Year	\$ 78,341	\$ 168,499

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Drug Court Fees	\$ 25,000	\$ 25,000	\$ 22,104	\$ 24,545
Interest	60	60	96	111
Total Revenues	<u>25,060</u>	<u>25,060</u>	<u>22,200</u>	<u>24,656</u>
EXPENDITURES				
Public Safety and Corrections	<u>41,200</u>	<u>41,200</u>	<u>43,101</u>	<u>42,462</u>
Net Change in Fund Balance	<u>\$ (16,140)</u>	<u>\$ (16,140)</u>	(20,901)	(17,806)
FUND BALANCE				
Beginning of Year			<u>101,846</u>	<u>119,652</u>
End of Year			<u>\$ 80,945</u>	<u>\$ 101,846</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Public Defender Records	\$ 2,000	\$ 2,000	\$ 3,452	\$ 4,153
Interest	-	-	15	11
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>3,467</u>	<u>4,164</u>
EXPENDITURES	-	-	-	-
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	3,467	4,164
FUND BALANCE				
Beginning of Year			<u>13,908</u>	<u>9,744</u>
End of Year			<u>\$ 17,375</u>	<u>\$ 13,908</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
NATIONAL OPIOID SETTLEMENT FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Miscellaneous:				
National Opioid Settlements	\$ 67,125	\$ 67,125	\$ 456,032	\$ 394,608
EXPENDITURES				
Health and Welfare:				
Salaries	-	55,000	54,042	-
Social Security	-	4,208	4,134	-
IMRF	-	4,144	3,535	-
Medical Insurance	-	50	33	-
Supplies	-	300	299	-
Contractual Services	200,000	108,198	-	-
Equipment	-	28,100	28,017	-
Total Other	200,000	200,000	90,060	-
Net Change in Fund Balance	<u>\$ (132,875)</u>	<u>\$ (132,875)</u>	365,972	394,608
FUND BALANCE				
Beginning of Year			394,608	-
End of Year			<u>\$ 760,580</u>	<u>\$ 394,608</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
LACTF GRANT FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 22,222	\$ -
EXPENDITURES				
General Governmental Services	100,000	100,000	22,222	-
Net Change in Fund Balance	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	-	-
FUND BALANCE				
Beginning of Year			-	-
End of Year			<u>\$ -</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
PMEG FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
REVENUES		
Fines and Forfeitures:		
Sheriff Drug Money	\$ 19,169	\$ 3,940
Interest	4	2
Total Revenues	19,173	3,942
 EXPENDITURES		
Public Safety and Corrections	19,169	-
 Net Change in Fund Balance	4	3,942
 FUND BALANCE		
Beginning of Year	3,942	-
End of Year	\$ 3,946	\$ 3,942

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CAPITAL IMPROVEMENT PLAN FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 1,420,525	\$ -
Interest	100,000	100,000	2,199,676	-
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>3,620,201</u>	-
EXPENDITURES				
General Governmental Services:				
Administration:				
Contractual Services	3,000,000	3,302,000	1,089,501	-
Building, Equipment, and Furniture	8,048,403	7,746,403	2,002,395	-
Contingency	552,420	552,420	-	-
Total Expenditures	<u>11,600,823</u>	<u>11,600,823</u>	<u>3,091,896</u>	-
Excess (Deficiency) of Revenues Over Expenditures	(11,500,823)	(11,500,823)	528,305	-
OTHER FINANCING SOURCES				
Transfers In	<u>46,555,017</u>	<u>46,555,017</u>	<u>46,555,017</u>	-
Net Change in Fund Balance	<u>\$ 35,054,194</u>	<u>\$ 35,054,194</u>	47,083,322	-
FUND BALANCE				
Beginning of Year			-	-
End of Year			<u>\$ 47,083,322</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SIPA GRANT FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 350,000	\$ 350,000	\$ 56,908	\$ -
Interest	-	-	141	-
Total Revenues	<u>350,000</u>	<u>350,000</u>	<u>57,049</u>	<u>-</u>
EXPENDITURES				
Health and Welfare:				
Salaries	-	62,562	23,237	-
Medical Insurance	-	1,500	1,331	-
Supplies	-	1,200	890	-
Education, Training, and Travel	34,202	33,002	27,738	-
Total Expenditures	<u>34,202</u>	<u>98,264</u>	<u>53,196</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 315,798</u>	<u>\$ 251,736</u>	3,853	-
FUND BALANCE				
Beginning of Year			<u>-</u>	<u>-</u>
End of Year			<u>\$ 3,853</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ENERGY TRANSITION GRANT FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ 461,827	\$ 461,827	\$ 209,943	\$ -
EXPENDITURES				
General Governmental Services	461,827	461,827	209,943	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	-
FUND BALANCE				
Beginning of Year			-	-
End of Year			<u>\$ -</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL
SHERIFF’S DUI FUND
YEAR ENDED NOVEMBER 30, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
REVENUES		
Fines and Forfeitures:		
Sheriff DUI Money	\$ 9,458	\$ -
Interest	10	-
Total Revenues	9,468	-
 EXPENDITURES		
Public Safety and Corrections	22,210	-
Deficiency of Revenues Over Expenditures	(12,742)	-
 OTHER FINANCING SOURCES		
Transfers In	42,000	-
Net Change in Fund Balance	29,258	-
 FUND BALANCE		
Beginning of Year	-	-
End of Year	\$ 29,258	\$ -

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 HEALTH INSURANCE FUND
 SCHEDULE OF NET POSITION
 NOVEMBER 30, 2024
 WITH COMPARATIVE TOTALS AS OF NOVEMBER 30, 2023**

ASSETS	<u>2024</u>	<u>2023</u>
CURRENT ASSETS		
Cash	\$ 9,123,136	\$ 10,142,414
Investments	1,233,415	-
Accounts Receivable	2,638	6,510
Total Assets	<u>\$ 10,359,189</u>	<u>\$ 10,148,924</u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 79,488	\$ (177)
Flex Spending Payable	7,786	11,153
Estimated Payable for Claims and Losses	495,316	166,919
Due to Others	19,129	19,129
Due to Other Funds	136,470	-
Total Liabilities	<u>738,189</u>	<u>197,024</u>
NET POSITION	<u>9,621,000</u>	<u>9,951,900</u>
Total Liabilities and Net Position	<u>\$ 10,359,189</u>	<u>\$ 10,148,924</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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023

	2024	2023
OPERATING REVENUES		
Charges for Services	\$ 5,501,985	\$ 5,230,298
Refunds and Recoveries	616,209	339,405
Total Operating Revenues	6,118,194	5,569,703
OPERATING EXPENSES - GENERAL		
GOVERNMENTAL SERVICES		
Medical Claims	5,572,692	4,633,943
Administrative Costs:		
Health and Dental Administration	44,705	139,922
EAP Program	8,163	7,200
Employee Life Insurance	28,302	27,762
Voluntary Life Insurance	15,286	15,591
Voluntary Accidental, Death, and Dismemberment Life Insurance	186	230
Health Fair	34,000	-
Professional Fees	1,544	-
Total Administrative Costs	132,186	190,705
Stop-Loss Reinsurance:		
Employee	329,690	268,131
Dependent	375,281	365,078
Aggregate	26,017	23,617
Capital Contributions	59,869	-
Total Stop-Loss Reinsurance	790,857	656,826
Total Operating Expenses	6,495,735	5,481,474
OPERATING INCOME (LOSS)	(377,541)	88,229
NONOPERATING REVENUES		
Interest Income	46,641	10,676
Change in Net Position	(330,900)	98,905
NET POSITION		
Beginning of Year	9,951,900	9,852,995
End of Year	\$ 9,621,000	\$ 9,951,900

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 HEALTH INSURANCE FUND
 SCHEDULE OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2024
 WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Assessments Made to Other Funds	\$ 3,971,583	\$ 3,820,265
Cash Received from Employees and Others	1,530,402	1,410,033
Cash Received from Refunds and Recoveries	620,081	332,895
Cash Paid for Claims	(5,031,527)	(5,256,656)
Cash Paid for Administrative Costs and Stop Loss Insurance	(923,043)	(847,531)
Net Cash Provided (Used) by Operating Activities	167,496	(540,994)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	(1,233,415)	-
Interest Received on Cash and Investments	46,641	10,676
Net Cash Provided (Used) by Investing Activities	(1,186,774)	10,676
 NET DECREASE IN CASH	(1,019,278)	(530,318)
 CASH		
Beginning of Year	10,142,414	10,672,732
End of Year	\$ 9,123,136	\$ 10,142,414
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (377,541)	\$ 88,229
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Changes in Assets and Liabilities:		
Accounts Receivable	3,872	(6,510)
Accounts Payable	79,665	(1,793)
Flex Spending Payable	(3,367)	(30,477)
Estimated Payable for Claims and Losses	328,397	(590,443)
Due to Other Funds	136,470	-
Net Cash Provided (Used) by Operating Activities	\$ 167,496	\$ (540,994)

**TAZEWELL COUNTY, ILLINOIS
FIDUCIARY FUNDS – CUSTODIAL FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
NOVEMBER 30, 2024**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund	Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
ASSETS										
Cash and Cash Equivalents	\$ 669,415	\$ -	\$ 338,048	\$ 1,573,400	\$ 20,165	\$ 1,992	\$ 115,805	\$ 1,381,230	\$ 664,531	\$ 4,764,586
Accounts Receivable	-	-	-	-	-	-	30	163,137	-	163,167
Due from Other Funds	-	-	-	-	-	-	-	84,023	-	84,023
Total Assets	<u>669,415</u>	<u>-</u>	<u>338,048</u>	<u>1,573,400</u>	<u>20,165</u>	<u>1,992</u>	<u>115,835</u>	<u>1,628,390</u>	<u>664,531</u>	<u>5,011,776</u>
LIABILITIES										
Due to Others	669,415	-	-	156,810	-	-	-	-	-	826,225
Due to Other Funds	-	-	-	-	-	-	-	-	52,684	52,684
Total Liabilities	<u>669,415</u>	<u>-</u>	<u>-</u>	<u>156,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,684</u>	<u>878,909</u>
FIDUCIARY NET POSITION										
Restricted for Individuals, Organizations, and Other Governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 338,048</u>	<u>\$ 1,416,590</u>	<u>\$ 20,165</u>	<u>\$ 1,992</u>	<u>\$ 115,835</u>	<u>\$ 1,628,390</u>	<u>\$ 611,847</u>	<u>\$ 4,132,867</u>

**TAZEWELL COUNTY, ILLINOIS
FIDUCIARY FUNDS – CUSTODIAL FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED NOVEMBER 30, 2024**

	Property Tax Fund	Estate Tax Fund	Unclaimed Fund	Circuit Clerk/ County Clerk Escrow Fund	Inmate Benefit Fund	Veterans' Memorial Fund	Condemnation Escrow Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
ADDITIONS										
Property Taxes Collected for Other Governments	\$ 272,134,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,134,633
Fees and Fines Collected for Others	-	-	-	8,376,520	-	-	-	-	-	8,376,520
Intergovernmental Allotments	-	-	-	-	-	-	-	1,830,695	434,842	2,265,537
Other Amounts Received as Fiscal Agent	-	17	339	-	376,170	1	148	2,019	410	379,104
Total Additions	<u>272,134,633</u>	<u>17</u>	<u>339</u>	<u>8,376,520</u>	<u>376,170</u>	<u>1</u>	<u>148</u>	<u>1,832,714</u>	<u>435,252</u>	<u>283,155,794</u>
DEDUCTIONS										
Property Taxes Distributed to Other Governments	272,134,633	-	-	-	-	-	-	-	-	272,134,633
Fees and Fines Distributed to Others	-	-	-	8,778,515	-	-	-	-	-	8,778,515
Other Amounts Distributed as Fiscal Agent	-	5,255	-	-	381,278	-	-	2,277,454	-	2,663,987
Total Deductions	<u>272,134,633</u>	<u>5,255</u>	<u>-</u>	<u>8,778,515</u>	<u>381,278</u>	<u>-</u>	<u>-</u>	<u>2,277,454</u>	<u>-</u>	<u>283,577,135</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	-	(5,238)	339	(401,995)	(5,108)	1	148	(444,740)	435,252	(421,341)
Fiduciary Net Position - Beginning of Year	-	5,238	337,709	1,818,585	25,273	1,991	115,687	2,073,130	176,595	4,554,208
FIDUCIARY NET POSITION - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 338,048</u>	<u>\$ 1,416,590</u>	<u>\$ 20,165</u>	<u>\$ 1,992</u>	<u>\$ 115,835</u>	<u>\$ 1,628,390</u>	<u>\$ 611,847</u>	<u>\$ 4,132,867</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, 2024**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
CURRENT ASSETS			
Cash	\$ 3,411,409	\$ -	\$ 3,411,409
Accounts Receivable	563,531	-	563,531
Prepaid Expenses	55,314	-	55,314
Total Current Assets	<u>4,030,254</u>	<u>-</u>	<u>4,030,254</u>
NONCURRENT ASSETS			
Capital Assets, Not Depreciated/Amortized	-	172,039	172,039
Capital Assets, Net	-	4,473,493	4,473,493
Total Noncurrent Assets	<u>-</u>	<u>4,645,532</u>	<u>4,645,532</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount for Pensions	-	82,429	82,429
Deferred Amount for OPEB	-	44,116	44,116
Total Deferred Outflows of Resources	<u>-</u>	<u>126,545</u>	<u>126,545</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,030,254</u>	<u>\$ 4,772,077</u>	<u>\$ 8,802,331</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 45,035	\$ -	\$ 45,035
Accrued Payroll and Related Costs	7,204	-	7,204
Leases Payable	-	489,009	489,009
Financed Purchases Payable	-	107,393	107,393
Accrued Interest Payable	-	88,450	88,450
Total Current Liabilities	<u>52,239</u>	<u>684,852</u>	<u>737,091</u>
NONCURRENT LIABILITIES			
Net Pension Liability	-	92,788	92,788
Total Other Postemployment Benefit (OPEB) Liability	-	64,638	64,638
Leases Payable	-	3,458,602	3,458,602
Financed Purchases Payable	-	120,931	120,931
Total Noncurrent Liabilities	<u>-</u>	<u>3,736,959</u>	<u>3,736,959</u>
Total Liabilities	52,239	4,421,811	4,474,050
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount for Pensions	-	1,093	1,093
Deferred Amount for OPEB	-	201,476	201,476
Total Deferred Inflows of Resources	<u>-</u>	<u>202,569</u>	<u>202,569</u>
FUND BALANCE/NET POSITION			
Net Investment in Capital Assets	-	469,597	469,597
Unrestricted	3,978,015	(321,900)	3,656,115
Total Fund Balance/Net Position	<u>3,978,015</u>	<u>147,697</u>	<u>4,125,712</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 4,030,254</u>	<u>\$ 4,772,077</u>	<u>\$ 8,802,331</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, 2024**

Fund Balance	\$	3,978,015
--------------	----	-----------

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		10,498,503
Accumulated Depreciation/Amortization		(5,852,971)
Total		<u>4,645,532</u>

Deferred outflows and inflows of resources for pension and OPEB are applicable to future periods and, therefore, are not reported in the governmental funds:

Deferred Outflows of Resources for Pensions		82,429
Deferred Inflows of Resources for Pensions		(1,093)
Deferred Outflows of Resources for OPEB		44,116
Deferred Inflows of Resources for OPEB		(201,476)
Total		<u>(76,024)</u>

Interest on long-term debt is not accrued in the fund but, rather, is is recognized when due.		(88,450)
---	--	----------

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		(92,788)
Total Other Postemployment Benefit (OPEB) Liability		(64,638)
Leases Payable		(3,947,611)
Financed Purchases Payable		(228,324)
Total		<u>(4,333,361)</u>

Net Position	\$	<u>4,125,712</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, 2024**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Intergovernmental	\$ 311,279	\$ -	\$ 311,279
Charges for Services	1,929,160	-	1,929,160
Interest	3,014	-	3,014
Miscellaneous	6,200	-	6,200
Total Revenues	<u>2,249,653</u>	<u>-</u>	<u>2,249,653</u>
EXPENDITURES/EXPENSES			
Current	1,452,127	(24,789)	1,427,338
Debt Service:			
Principal	584,901	(584,901)	-
Interest	130,058	(28,555)	101,503
Capital Outlay	99,463	(99,463)	-
Depreciation/Amortization	-	747,705	747,705
Total Expenditures/Expenses	<u>2,266,549</u>	<u>9,997</u>	<u>2,276,546</u>
Net Change in Fund Balance/Net Position	(16,896)	(9,997)	(26,893)
FUND BALANCE/NET POSITION			
Beginning of Year	<u>3,994,911</u>	<u>157,694</u>	<u>4,152,605</u>
End of Year	<u>\$ 3,978,015</u>	<u>\$ 147,697</u>	<u>\$ 4,125,712</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, 2024**

Net Change in Fund Balance	\$	(16,896)
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		99,463
Depreciation/Amortization Expense		(747,705)
Total		(648,242)
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		477,508
Financed Purchases Payable		107,393
Total		584,901
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		26,696
Pension Expense		(11,612)
Total		15,084
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.		
		28,555
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		3,161
OPEB Income		6,544
Total		9,705
Change in Net Position	\$	(26,893)

**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, 2024
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2023**

	2024			2023 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental:				
Grant Revenue	\$ -	\$ -	\$ 311,279	\$ 435,731
Charges for Services:				
Telephone Surcharges	2,115,000	2,115,000	1,929,160	2,015,315
Interest	1,000	1,000	3,014	2,975
Miscellaneous	-	-	6,200	56,455
Total Revenues	<u>2,116,000</u>	<u>2,116,000</u>	<u>2,249,653</u>	<u>2,510,476</u>
EXPENDITURES				
Public Safety and Corrections:				
Salaries	287,075	287,075	211,920	280,812
IMRF	20,571	20,571	15,153	27,010
Social Security	25,958	25,958	16,370	21,643
Medical Insurance	70,456	70,456	53,284	71,533
Supplies	46,000	46,000	106,729	89,016
Contractual Services	1,740,843	1,740,843	929,709	730,734
Utilities and Maintenance	165,500	165,500	76,716	59,353
Education, Training, and Travel	10,000	10,000	2,179	7,051
Equipment	152,500	152,500	139,530	149,927
Other	125,945	125,945	-	-
Total Public Safety and Corrections	<u>2,644,848</u>	<u>2,644,848</u>	<u>1,551,590</u>	<u>1,437,079</u>
Debt Service:				
Principal	-	-	584,901	846,068
Interest	-	-	130,058	184,982
Total Debt Service	<u>-</u>	<u>-</u>	<u>714,959</u>	<u>1,031,050</u>
Total Expenditures	<u>2,644,848</u>	<u>2,644,848</u>	<u>2,266,549</u>	<u>2,468,129</u>
Net Change in Fund Balance	<u>\$ (528,848)</u>	<u>\$ (528,848)</u>	(16,896)	42,347
FUND BALANCE				
Beginning of Year			<u>3,994,911</u>	<u>3,952,564</u>
End of Year			<u>\$ 3,978,015</u>	<u>\$ 3,994,911</u>

TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS, TAX DISTRIBUTIONS, AND TAX RATES
TAX YEARS 2023, 2022, AND 2021

Fund	2023			2022			2021		
	Extension	Distribution	Rate	Extension	Distribution	Rate	Extension	Distribution	Rate
ASSESSED VALUATIONS	<u><u>\$3,234,724,135</u></u>			<u><u>\$ 2,966,777,008</u></u>			<u><u>\$ 2,830,493,862</u></u>		
General	\$ 6,713,460	\$ 6,682,274	.21580	\$ 6,043,316	\$ 6,026,556	.21102	\$ 6,050,271	\$ 5,932,295	.21357
Illinois Municipal Retirement	1,388,423	1,381,970	.04463	1,388,685	1,384,838	.04849	772,818	758,021	.04347
County Highway	2,016,527	2,007,164	.06482	1,920,504	1,915,174	.06706	1,875,904	1,839,910	.06643
County Bridge	902,180	897,984	.02900	859,444	857,062	.03001	847,306	831,136	.03003
Federal Aid Matching Tax	752,853	749,361	.02420	716,824	714,835	.02503	706,819	693,347	.02499
County Health	1,088,837	1,083,775	.03500	1,036,717	1,033,835	.03620	1,012,715	993,222	.03587
Social Security	1,322,782	1,316,646	.04252	1,093,135	1,090,100	.03817	1,110,207	1,088,999	.04114
Persons with Developmental Disabilities	515,487	513,091	.01657	504,039	502,641	.01760	499,237	489,795	.01850
Veterans' Assistance	269,721	268,474	.00867	260,038	259,317	.00908	177,732	177,092	.00659
Tort Judgment	1,619,257	1,611,742	.05205	1,974,631	1,969,147	.06895	2,228,629	2,185,910	.06778
Extension Education	148,082	147,389	.00476	145,198	144,802	.00507	141,309	138,621	.00524
Total	<u><u>\$ 16,737,609</u></u>	<u><u>\$ 16,659,870</u></u>	<u><u>.53802</u></u>	<u><u>\$15,942,531</u></u>	<u><u>\$ 15,898,307</u></u>	<u><u>.55668</u></u>	<u><u>\$ 15,422,947</u></u>	<u><u>\$15,128,348</u></u>	<u><u>.55361</u></u>

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
CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2024**

CSFA Number	Program Name	State	Federal	Other	Total
418-00-1310	Child Advocacy Centers	\$ 250,087	\$ -	\$ -	\$ 250,087
420-75-1638	Community Development Block Grant Revolving Loan Fund Closeout Program	-	81,173	-	81,173
444-26-1552	Substance Use Prevention Services	-	91,267	-	91,267
444-80-0226	Maternal & Child Health Program - Better Birth Outcomes	137,153	67,406	-	204,559
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	313,243	-	313,243
444-80-0670	Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program	-	48,257	-	48,257
444-80-0671	Supplemental Nutrition Program for Women, Infants and Children - Farmers Market	-	990	-	990
444-80-0687	Teen Pregnancy Prevention Program - Personal Responsibility Education Program	-	80,399	-	80,399
444-80-1411	Teen REACH (Responsibility, Education, Achievement, Caring and Hope)	209,614	-	-	209,614
444-80-2535	Bureau of Maternal and Child Health - Family Case Management/High-Risk Infant	216,552	77,584	-	294,136
444-84-2902	All Our Kids Early Childhood Networks	105,236	-	-	105,236
482-00-0263	Public Health Emergency Preparedness	-	97,595	-	97,595
482-00-0265	Cities Readiness Initiative Cooperative Agreement	-	71,624	-	71,624
482-00-0901	Local Health Protection Grant	294,628	-	-	294,628
482-00-0902	Tanning Program	1,350	-	-	1,350
482-00-0903	Body Art Establishment Inspection Grant Program	10,538	-	-	10,538
482-00-0904	Vector Surveillance and Control Grants	31,311	-	-	31,311
482-00-0904	Tick Surveillance	3,462	-	-	3,462
482-00-0922	Illinois Breast and Cervical Cancer Program	303,725	197,911	-	501,636
482-00-0923	Illinois WISEWOMAN Program	22,047	25,460	-	47,507
482-00-1034	Safe Drinking Water	-	2,462	-	2,462
482-00-1583	Lead Poisoning Prevention and Response	24,278	-	-	24,278
482-00-2104	Local Health Department Overdoses Surveillance and Response Grant	1,071	-	-	1,071
482-00-2406	COVID-19 Crisis Grant	-	15,012	-	15,012
482-00-2545	Illinois Well Woman Visit Program	-	43,923	-	43,923
482-00-3087	COVID-19 Vaccination Grant	-	23,299	-	23,299
482-00-3127	Strengthening Illinois Public Health Administration (SIPA)	-	56,199	-	56,199
482-00-3371	Respiratory Surveillance & Response Grant	-	77,605	-	77,605
494-10-0343	State and Community Highway Safety/National Priority Program	-	80,630	-	80,630
494-80-0338	Transit 5311 Formula Grants for Rural Areas	-	271,028	-	271,028
494-80-1141	Transit Downstate Operating Assistance	717,392	-	-	717,392
546-00-1745	Child Advocacy Centers	-	45,392	-	45,392
586-46-0423	21st CCLC Grant	-	324,479	-	324,479
588-00-0442	State Indoor Radon Grants	-	19,931	-	19,931
588-40-0441	Interagency Hazardous Materials Public Sector Training and Planning Grants	-	19,449	-	19,449
588-40-0450	Emergency Management Performance Grants	-	33,878	-	33,878
856-18-0410	Summer Food Service Program	-	20,387	-	20,387
	Other Grant Programs and Activities	-	1,822,771	438,754	2,261,525
	Total	<u>\$ 2,328,444</u>	<u>\$ 4,009,354</u>	<u>\$ 438,754</u>	<u>\$ 6,776,552</u>



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