

TAZEWELL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

November 30, 2012



CliftonLarsonAllen

TAZEWELL COUNTY, ILLINOIS

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Independent Auditor's Report

Chairman and Members of the County Board
Tazewell County, Illinois

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 (County) as of and for the year ended November 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Tazewell County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of November 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 10, 2013 on our consideration of the Tazewell County, Illinois' internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 48 through 50, the table of the analysis of funding progress related to historical pension and other post-employment benefits information on pages 51 and 52, and note to required supplementary information on page 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. However, we did not audit the information and express no opinion on it. Tazewell County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Tazewell County Illinois' basic financial statements. The accompanying other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The combining, individual fund, and component unit financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2011, which are not presented with the accompanying financial statements. In our report dated July 20, 2012, we expressed unqualified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2011 comparative data in the individual fund and component unit financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2011 taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
April 10, 2013

TAZEWELL COUNTY, ILLINOIS

Statement of Net Assets

November 30, 2012

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
ASSETS			
CURRENT ASSETS			
Cash	\$ 28,169,980	\$ 189,978	\$ 28,359,958
Investments	11,023,601	-	11,023,601
Receivables:			
Property tax	11,440,503	-	11,440,503
State of Illinois	5,748,051	-	5,748,051
Other	281,241	90,183	371,424
Notes receivable, net of allowance for doubtful accounts, \$25,000	122,515	-	122,515
Prepaid expenses	16,223	6,064	22,287
Accrued interest receivable	44,647	-	44,647
Due from collector	4,041,883	-	4,041,883
Inventories	62,312	-	62,312
Total current assets	<u>60,950,956</u>	<u>286,225</u>	<u>61,237,181</u>
NONCURRENT ASSETS			
Notes receivable	559,645	-	559,645
Bond issuance costs, net	11,413	-	11,413
Capital assets, not depreciated	2,051,269	-	2,051,269
Capital assets, net	45,528,238	681,288	46,209,526
Total noncurrent assets	<u>48,150,565</u>	<u>681,288</u>	<u>48,831,853</u>
TOTAL ASSETS	<u>109,101,521</u>	<u>967,513</u>	<u>110,069,034</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	1,750,464	29,742	1,780,206
Accrued payroll and related costs	802,176	5,855	808,031
Claims payable	3,283	-	3,283
Estimated payable for claims and losses	374,876	-	374,876
Due to others	54,901	-	54,901
Deferred revenue - property taxes	11,440,503	-	11,440,503
Deferred revenue - other	94,135	-	94,135
Compensated absences payable	3,038	-	3,038
Debt certificates	24,213	-	24,213
Note payable	-	29,489	29,489
Capital lease obligation	51,778	-	51,778
Total current liabilities	<u>14,599,367</u>	<u>65,086</u>	<u>14,664,453</u>
NONCURRENT LIABILITIES			
Compensated absences payable	561,406	-	561,406
Net post-employment benefit obligation	1,160,306	-	1,160,306
Debt certificates, including unamortized premium of \$8,813	1,056,644	-	1,056,644
Note payable	-	124,068	124,068
Capital lease obligation	136,081	-	136,081
Total noncurrent liabilities	<u>2,914,437</u>	<u>124,068</u>	<u>3,038,505</u>
TOTAL LIABILITIES	<u>17,513,804</u>	<u>189,154</u>	<u>17,702,958</u>
NET ASSETS			
Invested in capital assets, net of related debt	46,310,791	681,288	46,992,079
Restricted for:			
Judicial	424,291	-	424,291
Public safety and corrections	154,123	-	154,123
Highways	212,104	-	212,104
Health and welfare	367,121	-	367,121
General governmental services	360,702	-	360,702
Retirement benefits	2,142,659	-	2,142,659
Unrestricted	41,615,926	97,071	41,712,997
TOTAL NET ASSETS	<u>\$ 91,587,717</u>	<u>\$ 778,359</u>	<u>\$ 92,366,076</u>

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Statement of Activities

For the Year Ended November 30, 2012

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Assets</u>		<u>Total Reporting Entity</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Primary Government</u>	<u>Component Unit</u>	
PRIMARY GOVERNMENT							
Governmental activities:							
Judicial	\$ 8,713,854	\$ 3,103,197	\$ 1,017,570	\$ -	\$ (4,593,087)	\$ -	\$ (4,593,087)
Public safety and corrections	11,622,716	1,809,204	80,366	190,644	(9,542,502)	-	(9,542,502)
Community development	219,713	106,699	-	-	(113,014)	-	(113,014)
Highways	9,302,943	137,855	-	195,603	(8,969,485)	-	(8,969,485)
Education	176,584	-	77,813	-	(98,771)	-	(98,771)
Health and welfare	8,698,199	2,037,641	4,236,872	116,464	(2,307,222)	-	(2,307,222)
General governmental services	6,286,469	2,115,927	48,320	93,168	(4,029,054)	-	(4,029,054)
Interest expense	54,732	-	-	-	(54,732)	-	(54,732)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 45,075,210</u>	<u>\$ 9,310,523</u>	<u>\$ 5,460,941</u>	<u>\$ 595,879</u>	<u>(29,707,867)</u>	<u>-</u>	<u>(29,707,867)</u>
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,601,498</u>	<u>\$ 1,274,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(326,968)</u>	<u>(326,968)</u>
GENERAL REVENUES							
General property tax					11,021,923	-	11,021,923
Sales tax					11,265,798	-	11,265,798
Motor fuel tax					4,088,893	-	4,088,893
State income tax					2,248,087	-	2,248,087
Personal property replacement tax					1,214,332	-	1,214,332
Other taxes					719,180	-	719,180
Unrestricted interest earnings					207,851	758	208,609
Miscellaneous					211,578	849	212,427
					<u> </u>	<u> </u>	<u> </u>
Total general revenues					30,977,642	1,607	30,979,249
Change in net assets					1,269,775	(325,361)	944,414
NET ASSETS							
Beginning of year					<u>90,317,942</u>	<u>1,103,720</u>	<u>91,421,662</u>
End of year					<u>\$ 91,587,717</u>	<u>\$ 778,359</u>	<u>\$ 92,366,076</u>

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Balance Sheet

Governmental Funds

November 30, 2012

	<u>General Fund</u>	<u>Illinois Municipal Retirement Fund</u>
ASSETS		
Cash	\$ 6,573,162	\$ 1,339,838
Investments	4,527,954	-
Receivables:		
Property tax receivable	3,566,200	1,889,888
State of Illinois	4,756,243	-
Other	-	-
Notes receivable	-	-
Prepaid expenses	11,995	-
Accrued interest receivable	44,647	-
Inventory, at cost	44,624	-
Due from other funds	4,396,019	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 23,920,844	\$ 3,229,726
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 883,104	\$ -
Accrued payroll and related costs	545,326	-
Due to other funds	329,570	227,641
Due to others - deferred prosecution	35,772	-
Deferred revenue - property taxes	3,566,200	1,889,888
Deferred revenue - other	22,654	-
Total liabilities	<hr/> 5,382,626	<hr/> 2,117,529
FUND BALANCES		
Nonspendable:		
Inventory	44,624	-
Prepays	11,995	-
Restricted for:		
Judicial	-	-
Public safety and corrections	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Retirement	-	1,112,197
Committed to:		
Public safety and corrections	341,163	-
Highways	-	-
Assigned to:		
Judicial	553,437	-
Public safety and corrections	26,615	-
Community development	-	-
Highways	-	-
Health and welfare	-	-
General governmental services	-	-
Working cash	450,757	-
Debt service	-	-
Unassigned	17,109,627	-
	<hr/> 18,538,218	<hr/> 1,112,197
TOTAL LIABILITIES AND FUND BALANCES	\$ 23,920,844	\$ 3,229,726

<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,402,632	\$ 1,480,686	\$ 2,247,952	\$ 10,344,907	\$ 23,389,177
-	4,108,848	684,792	1,581,840	10,903,434
1,610,732	-	717,608	2,709,607	10,494,035
-	184,548	690,841	116,419	5,748,051
71,963	11,895	-	197,383	281,241
-	-	-	122,515	122,515
-	-	-	50	12,045
-	-	-	-	44,647
-	-	-	17,688	62,312
5,401	-	28,449	212,001	4,641,870
<u>\$ 3,090,728</u>	<u>\$ 5,785,977</u>	<u>\$ 4,369,642</u>	<u>\$ 15,302,410</u>	<u>\$ 55,699,327</u>
\$ 82,540	\$ 56	\$ 48,707	\$ 732,522	\$ 1,746,929
27,613	5,026	135,741	88,470	802,176
16,058	564	28,877	161,762	764,472
-	-	-	-	35,772
1,610,732	-	717,608	2,709,607	10,494,035
-	4,804	64,064	2,613	94,135
<u>1,736,943</u>	<u>10,450</u>	<u>994,997</u>	<u>3,694,974</u>	<u>13,937,519</u>
-	-	-	17,688	62,312
-	-	-	50	12,045
-	-	-	424,291	424,291
-	-	-	154,123	154,123
-	-	-	212,104	212,104
-	-	-	367,121	367,121
-	-	-	360,702	360,702
-	-	-	1,030,462	2,142,659
-	-	-	-	341,163
-	406,237	-	-	406,237
-	-	-	528,508	1,081,945
-	-	-	185,193	211,808
-	-	-	269,670	269,670
1,353,785	5,369,290	-	5,217,640	11,940,715
-	-	3,374,645	1,844,286	5,218,931
-	-	-	993,455	993,455
-	-	-	-	450,757
-	-	-	6,131	6,131
-	-	-	(3,988)	17,105,639
<u>1,353,785</u>	<u>5,775,527</u>	<u>3,374,645</u>	<u>11,607,436</u>	<u>41,761,808</u>
<u>\$ 3,090,728</u>	<u>\$ 5,785,977</u>	<u>\$ 4,369,642</u>	<u>\$ 15,302,410</u>	<u>\$ 55,699,327</u>

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets

November 30, 2012

Total fund balances - governmental funds			\$ 41,761,808
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:			
Cost of capital assets	\$ 95,771,924		
Accumulated depreciation	<u>48,192,417</u>	47,579,507	
Long-term receivable is not available to pay for current period expenditures and therefore was not reported as an asset in the governmental funds.			559,645
Governmental funds report the effect of bond issuance costs when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the government-wide statements.			11,413
Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the government-wide statements.			(8,813)
An internal service fund is used by the County to charge the costs of medical and dental plans and liability insurance coverage to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.			4,668,810
Certain liabilities, including long-term bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at November 30, 2012 consists of:			
Compensated absences	564,444		
Net post-employment benefit obligation	1,160,306		
Debt certificates	1,072,044		
Capital lease obligation	<u>187,859</u>	<u>(2,984,653)</u>	
TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES			<u><u>\$ 91,587,717</u></u>

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended November 30, 2012

	General Fund	Illinois Municipal Retirement Fund
REVENUES		
General property taxes	\$ 3,793,132	\$ 1,598,449
Sales tax/retailers' occupation tax	9,389,844	1,132,195
Intergovernmental	4,877,935	112,605
Loan repayment	-	-
Licenses and permits	751,658	-
Charges for services	4,548,146	-
Fines and forfeitures	767,884	-
Interest	72,840	-
Miscellaneous	493,005	-
Total revenues	24,694,444	2,843,249
EXPENDITURES		
Current:		
Judicial	6,331,300	-
Public safety and corrections	8,485,684	-
Community development	173,320	-
Highways	-	-
Education	149,704	-
Health and welfare	-	-
General governmental services	6,480,885	-
Retirement	-	2,721,596
Capital outlay	786,085	-
Debt service:		
Principal	29,781	-
Interest and fees	2,635	-
Total expenditures	22,439,394	2,721,596
Excess (deficiency) of revenues over expenditures	2,255,050	121,653
OTHER FINANCING SOURCES (USES)		
Transfers in	42,821	-
Transfers out	(19,799)	-
Total other financing sources (uses)	23,022	-
Net change in fund balances	2,278,072	121,653
FUND BALANCE		
Beginning of year	16,260,146	990,544
End of year	\$ 18,538,218	\$ 1,112,197

<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,543,484	\$ -	\$ 676,402	\$ 2,661,090	\$ 10,272,557
-	-	-	743,759	11,265,798
173,528	2,866,571	3,615,377	2,564,832	14,210,848
-	-	-	125,625	125,625
-	-	-	-	751,658
96,557	41,298	591,273	1,935,211	7,212,485
-	-	-	85,491	853,375
7,067	37,940	16,211	60,559	194,617
22,094	-	87,995	66,185	669,279
<u>1,842,730</u>	<u>2,945,809</u>	<u>4,987,258</u>	<u>8,242,752</u>	<u>45,556,242</u>
-	-	-	489,051	6,820,351
-	-	-	343,592	8,829,276
-	-	-	242,000	415,320
1,514,170	3,550,612	-	2,129,257	7,194,039
-	-	-	-	149,704
-	-	5,307,004	2,291,841	7,598,845
-	-	-	359,607	6,840,492
-	-	-	1,360,532	4,082,128
189,561	-	4,063	522,827	1,502,536
20,125	-	23,695	240,000	313,601
4,773	-	6,336	40,988	54,732
<u>1,728,629</u>	<u>3,550,612</u>	<u>5,341,098</u>	<u>8,019,695</u>	<u>43,801,024</u>
<u>114,101</u>	<u>(604,803)</u>	<u>(353,840)</u>	<u>223,057</u>	<u>1,755,218</u>
83,790	-	-	19,799	146,410
-	-	-	(126,611)	(146,410)
<u>83,790</u>	<u>-</u>	<u>-</u>	<u>(106,812)</u>	<u>-</u>
197,891	(604,803)	(353,840)	116,245	1,755,218
<u>1,155,894</u>	<u>6,380,330</u>	<u>3,728,485</u>	<u>11,491,191</u>	<u>40,006,590</u>
<u>\$ 1,353,785</u>	<u>\$ 5,775,527</u>	<u>\$ 3,374,645</u>	<u>\$ 11,607,436</u>	<u>\$ 41,761,808</u>

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances With the Statement of Activities

Year Ended November 30, 2012

Total net change in fund balances - governmental funds		\$ 1,755,218
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay	\$ 1,502,536	
Depreciation expense	<u>(3,055,230)</u>	(1,552,694)
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) which do not effect change in fund balance.		
Capital grant		116,464
Governmental funds report the issuance costs, premiums, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.		
		(4,911)
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 assets.		
Debt certificates	263,689	
Capital lease obligation	<u>49,912</u>	313,601
Accrued compensated absences and net post-employment benefit obligation reported in the statement of activities do require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		
		13,002
The increase in post-employment benefit obligations resulting from contributions being less than the annual required contribution is not a financial use and is not reported in the funds.		
		(240,237)
Repayments of loan principal and loan disbursements for the community development loan program are recorded as revenues and expenditures in the governmental funds, not increase/decrease notes receivable in the government-wide statements.		
Repayments of loan principal	(125,625)	
Disbursement of loans	242,000	
Write-offs and adjustments of loan principal	<u>(900)</u>	115,475
The net change in net assets of the internal service fund is reported with governmental activities.		
		<u>753,857</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 1,269,775</u></u>

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Proprietary Fund - Internal Service Funds

Statement of Net Assets

November 30, 2012

ASSETS

Cash	\$ 4,780,803
Investments	120,167
Property taxes receivable	946,468
Prepaid expenses	4,178
Due from other funds	<u>164,485</u>
	<u>6,016,101</u>

LIABILITIES

Accounts payable	3,535
Claims payable	3,283
Estimated payable for claims and losses	374,876
Due to others	19,129
Deferred revenue - property taxes	<u>946,468</u>
	<u>1,347,291</u>

NET ASSETS - UNRESTRICTED

\$ 4,668,810

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Proprietary Fund - Internal Service Funds

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Year Ended November 30, 2012

OPERATING REVENUES

Charges for services	\$ 3,784,053
Refunds and recoveries	<u>34,382</u>
Total operating revenues	<u>3,818,435</u>

OPERATING EXPENSES

Liability claims	500
Medical claims	2,764,400
Administrative costs	542,089
Stop loss reinsurance	<u>522,011</u>
Total operating expenses	<u>3,829,000</u>
Operating loss	<u>(10,565)</u>

NONOPERATING REVENUES

Taxes - general property taxes	749,366
Interest income	14,134
Miscellaneous income	<u>922</u>
Total nonoperating revenues	<u>764,422</u>
Change in net assets	753,857

NET ASSETS

Beginning of year	<u>3,914,953</u>
End of year	<u>\$ 4,668,810</u>

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Proprietary Fund - Internal Service Funds

Statement of Cash Flows

Year Ended November 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from assessments made to other funds	\$ 2,648,837
Cash received from employees and others	970,730
Cash received from refunds and recoveries	87,382
Cash paid for claims	(2,764,900)
Cash paid for administrative costs and stop loss insurance	(1,336,827)
Net cash used in operating activities	<u>(394,778)</u>

CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES

Real estate taxes received	749,366
Miscellaneous income	922
Net cash provided by noncapital and related financing activities	<u>750,288</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(1,400)
Interest received on cash and investments	14,459
Net cash provided by investing activities	<u>13,059</u>

NET INCREASE IN CASH 368,569

CASH

Beginning of year	<u>4,412,234</u>
End of year	<u>\$ 4,780,803</u>

RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES

Operating loss	\$ (10,565)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Stop loss receivable	53,000
Prepaid expenses	(4,178)
Due from other funds	(164,485)
Accounts payable	<u>(268,550)</u>

NET CASH USED IN OPERATING ACTIVITIES \$ (394,778)

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Fiduciary Funds - Agency Fund

Statement of Fiduciary Net Assets

November 30, 2012

ASSETS

Cash and investments	\$ 3,754,850
Due from taxpayers	<u>4,041,883</u>

TOTAL ASSETS

\$ 7,796,733

LIABILITIES

Due to State of Illinois	\$ 30,229
Due to others	147,912
Due to County General Fund	4,041,883
Tax objections held in escrow	183,594
Amounts due taxing bodies and others	282,349
Amounts held pending court disposition	107,920
Amounts held for prisoners	17,789
Bond, restitution, tax redemption, and other miscellaneous available for distribution	1,959,606
Amount due Regional Superintendent of Schools	<u>1,025,451</u>

TOTAL LIABILITIES

\$ 7,796,733

The notes to basic financial statements are an integral part of this statement.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

Tazewell 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, Illinois, conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Tazewell County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Tazewell County are financially accountable. Tazewell County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, Tazewell County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Tazewell County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Based on the foregoing criteria, the following organization is considered to be a discretely presented component unit and is reported in a separate column in the government-wide financial statements of Tazewell County to emphasize that it is legally separate from the County.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

Financial Reporting Entity (Continued)

Emergency Telephone System Board of Tazewell County (ETSB)

The Tazewell County Board Chairman with the advice and consent of the Tazewell County Board appoints board members (not to exceed 11 members) to the Emergency Telephone System Board of Tazewell County. The members of the Emergency Telephone System Board of Tazewell County 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 Emergency Telephone System Board of Tazewell County is the same as Tazewell County. The treasurer of Tazewell County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board of Tazewell County. Tazewell County Board has the responsibility for approving the rate of the surcharge which funds the activities of the Emergency Telephone System Board and therefore has the ability to impose its will on that Board.

Transactions between Tazewell County and the Emergency Telephone System Board 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 Emergency Telephone System Board 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, Illinois.

Additionally, the Tazewell County Board Chairman and County Board make appointments to several jointly appointed boards for which Tazewell County may provide limited support and derive benefit from the services. However, Tazewell County does not appoint a voting majority and the entities are not considered component units of Tazewell County. The County does not have equity interest in the organizations and financial information of the organizations is not included in these basic financial statements.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets 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 are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, 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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

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

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 revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Agency funds have no measurement focus.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Illinois Municipal Retirement Fund - This fund accounts for the collection of taxes for the employer contribution to the state retirement system.

County Highway Fund - This fund is used to account for revenues derived from specific taxes and user charges for the maintenance of County highways.

County Motor Fuel Tax Fund - This fund accounts for repairs and maintenance to County highways with funding derived from the state's distribution of the County's share of the motor fuel tax collected by the state.

County Health Fund - This fund accounts for grants, entitlements, and other revenues that finance the operations of the County's health related activities.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

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

Additional governmental fund type which is combined as nonmajor funds is as follows:

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

Additionally, the County reports the following fund types:

Internal Service Funds - These funds are used to account for the self-insured medical and liability programs that are provided to other funds of the County on a cost-reimbursement basis.

Agency Funds - These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units.

Proprietary funds (only proprietary funds Tazewell County maintains are internal service funds) distinguish operating revenues and expenses from nonoperating items. 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 funds 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds subject to limitation. The County has no business-type activities or enterprise funds.

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, 2012

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 one percent of the total extended levy.

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 items), 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 fair market value at the date of donation.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

Capital Assets (Continued)

Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the asset constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Land improvements	20 years
Infrastructure	40 years
Buildings and building improvements	20-50 years
Furnishings and equipment	5-15 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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and 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 reported as deferred charges and amortized over the term of the related debt.

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.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

Net Assets

In the government-wide financial statements, the County's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Assets

This includes resources that the County is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted Net Assets

This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses for any purpose.

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, 2012, there were no investments that were cash equivalents.

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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 equity during the reporting period. Actual results could differ from those estimates.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

Budgetary Data

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

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

Common Cash Account

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

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

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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

Fund Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement 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 prepaids as nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The County has classified state and federal grants as being restricted because their use is restricted by granting agencies. The County has also classified property taxes and various fees and fines as being restricted because their use is restricted by state laws and regulations.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County has classified fees collected to house gainfully employed prisoners as being committed because their use is formally committed by the County Board. The County Board has also formally classified a portion of County Motor Fuel fund balance for specific road improvement projects as being 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 board member through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

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, 2012, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$43,007,845 (excludes petty cash in the amount of \$52,855 which is included in the cash balance in the statement of net assets). As of November 30, 2012, \$33,600,349 of the County's bank balance of \$44,119,188 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 561,960
Uninsured and collateral held by pledging bank	19,288,558
Uninsured and collateral held by pledging bank's trust department not in the County's name	<u>13,749,831</u>
Total	<u>\$ 33,600,349</u>

The Transaction Account Guarantee Program (TAG) expires December 31, 2012, which will make all non-interest bearing accounts subject to the \$250,000 FDIC limit.

As of November 30, 2012, the County's investments included the following:

	<u>Fair Value*</u>	<u>Maturities (In Years) Less Than One</u>	<u>Carrying Amount</u>
Sweep accounts	\$13,672,123	\$13,672,123	\$13,672,123
Illinois Funds	<u>77,709</u>	<u>77,709</u>	<u>77,709</u>
	<u>\$13,749,832</u>	<u>\$13,749,832</u>	<u>\$13,749,832</u>

* Equivalent to deposit balance

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Investments

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

Illinois Funds - Investment in Illinois Funds is the County's portion of an investment pool which is collateralized in total but no collateral is specifically pledged to the County. The Illinois Funds are state-approved, professionally managed investment funds which enable local governments in Illinois to pool available funds for investment in various state-approved investments. The fair value of the County's position in the pool is the same as the value of the pool shares. The carrying amount of these deposits at November 30, 2012 was \$77,709.

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 3 years from the date of purchase. However, the County may collateralize its repurchase agreements using longer-dated investments not to exceed 5 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 five percent 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. As of November 30, 2012, the County's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Other Information

Additionally, during the year, the Tazewell County Treasurer 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 percent 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, 2012 financial statements.

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash on hand and in banks	\$ 28,359,958	\$ -	\$ 28,359,958
Investments	11,023,601	-	11,023,601
Cash and investments	<u>-</u>	<u>3,754,850</u>	<u>3,754,850</u>
Total	<u>\$ 39,383,559</u>	<u>\$ 3,754,850</u>	<u>\$ 43,138,409</u>
Petty cash			\$ 52,855
Bank deposits			43,007,845
Illinois Funds - money market accounts			<u>77,709</u>
Total			<u>\$ 43,138,409</u>

NOTE 3 - PROPERTY TAXES

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

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 3 - PROPERTY TAXES (CONTINUED)

Property taxes levied in 2011 are reflected as revenues in fiscal year 2012. Amounts not collected by the close of the tax cycle are either under tax objection or forfeiture. Distributions of these amounts are recognized as revenue in the year of distribution since collection is uncertain.

Property taxes levied in 2012 have been recognized as assets, net of an estimated uncollectible amount of 1 percent, and deferred as these taxes will be collected and are planned for budget purposes to be used in 2013.

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, 2012 for the County's major funds and nonmajor funds are as follows:

	<u>General</u>	<u>County Motor Fuel Tax</u>	<u>County Health</u>	<u>Nonmajor Funds</u>
State of Illinois:				
Sales tax	\$ 2,738,102	\$ -	\$ -	\$ -
Income tax	641,204	-	-	-
Replacement tax	69,738	-	-	-
Use taxes	66,911	-	-	-
Motor fuel tax	-	184,548	-	87,123
Reimbursements	383,827	-	-	-
Grants	-	-	-	29,296
Department of Public Health and Department of Human Services	-	-	690,841	-
Other	<u>856,461</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,756,243</u>	<u>\$ 184,548</u>	<u>\$ 690,841</u>	<u>\$ 116,419</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 4 - RECEIVABLES (CONTINUED)

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>Nonmajor Funds</u>
Other:			
Tipping fees	\$ -	\$ -	\$ 62,922
Miscellaneous other	<u>71,963</u>	<u>11,895</u>	<u>134,461</u>
	<u>\$ 71,963</u>	<u>\$ 11,895</u>	<u>\$ 197,383</u>

NOTE 5 - NOTES RECEIVABLE

Economic Development Grant Fund

The County received a grant from the State of Illinois for the purpose of providing financial assistance to local businesses in the form of loans.

Under the terms of the grant, principal and interest on the notes receivable for future revolving loans must be reloaned to a business before the funds become the property of Tazewell County.

Summary of Notes Receivable

Following is the note receivable repayment schedule for payments to be made to Tazewell County from local businesses:

<u>Due in Year Ending November 30,</u>	<u>Economic Development Grant</u>
2013	\$ 147,515
2014	123,328
2015	105,246
2016	102,644
2017	50,421
2018 and thereafter	<u>178,006</u>
	707,160
Allowance for doubtful accounts, current	<u>(25,000)</u>
	<u>\$ 682,160</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2012 was as follows:

Primary Government

	Balance at November 30, 2011	Additions	Deductions	Transfers	Balance at November 30, 2012
Not depreciated:					
Land	\$ 1,729,352	\$ -	\$ -	\$ -	\$ 1,729,352
Construction in progress	329,117	134,033	-	(141,233)	321,917
Depreciated:					
Buildings and improvements	28,028,016	452,302	-	-	28,480,318
Land improvements	1,367,391	5,448	-	-	1,372,839
Equipment	9,118,390	716,639	416,169	-	9,418,860
Infrastructure	53,942,389	365,016	-	141,233	54,448,638
Total capital assets	<u>94,514,655</u>	<u>1,673,438</u>	<u>416,169</u>	<u>-</u>	<u>95,771,924</u>
Less accumulated depreciation for:					
Buildings and improvements	7,025,312	636,496	-	-	7,661,808
Land improvements	859,795	43,794	-	-	903,589
Equipment	5,809,684	823,008	361,731	-	6,270,961
Infrastructure	31,804,127	1,551,932	-	-	33,356,059
Total accumulated depreciation	<u>45,498,918</u>	<u>3,055,230</u>	<u>361,731</u>	<u>-</u>	<u>48,192,417</u>
Governmental capital assets, net	<u>\$ 49,015,737</u>	<u>\$ (1,381,792)</u>	<u>\$ 54,438</u>	<u>\$ -</u>	<u>\$ 47,579,507</u>

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows:

Judicial	\$ 22,758
Public safety and corrections	535,729
Highways	1,798,109
Health and welfare	154,467
General governmental services	<u>544,167</u>
Total depreciation expense	<u>\$ 3,055,230</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>2012</u>
ETSB:				
Equipment	\$ 3,242,120	\$ -	\$ -	\$ 3,242,120
Less accumulated depreciation:				
Equipment	<u>2,270,131</u>	<u>290,701</u>	<u>-</u>	<u>2,560,832</u>
Component unit capital assets, net	<u>\$ 971,989</u>	<u>\$ (290,701)</u>	<u>\$ -</u>	<u>\$ 681,288</u>

NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in long-term debt, other than compensated absences, of the County for the year ended November 30, 2012:

	Balance November 30, <u>2011</u>	<u>Additions</u>	<u>Reductions</u>	Balance November 30, <u>2012</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
General obligation debt certificates	\$ 1,335,733	-	\$ 263,689	\$ 1,072,044	\$ 24,213	\$ 1,047,831
Capital leases	<u>237,771</u>	<u>-</u>	<u>49,912</u>	<u>187,859</u>	<u>51,778</u>	<u>136,081</u>
	<u>\$ 1,573,504</u>	<u>\$ -</u>	<u>\$ 313,601</u>	<u>\$ 1,259,903</u>	<u>\$ 75,991</u>	<u>\$ 1,183,912</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 7 - LONG-TERM DEBT (CONTINUED)

General obligation debt at November 30, 2012 are comprised of the following original issues:

General obligation debt certificates, Series 2005, dated October 1, 2005, principal due annually each December 1 through 2015, with interest due semiannually on June 1 and December 1, with interest rates varying between 3.25 to 3.70 percent. Original issue of \$2,315,000.	\$ 785,000
General obligation debt certificates, Series 2006, dated July 19, 2006, principal due monthly through June 2026, with interest due monthly at 2.1125 percent. Original issue of \$378,500.	<u>287,044</u>
	<u>\$ 1,072,044</u>

Tazewell County is required to comply with certain debt covenants contained in the debt issue agreements.

Debt service payments for the Series 2005 debt certificates are made from the Debt Service Fund. Debt service payments on the Series 2006 debt certificates are made from the County Health Fund.

The annual requirements to amortize debt outstanding at November 30, 2012 are as follows:

<u>Year Ending November 30,</u>	<u>General Obligation Debt Certificates - Series 2005</u>	<u>General Obligation Debt - Certificates - Series 2006</u>	<u>Total Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2013	\$ -	\$ 24,213	\$ 24,213	\$ 20,962	\$ 45,175
2014	250,000	24,730	274,730	30,277	305,007
2015	265,000	25,257	290,257	19,600	309,857
2016	270,000	25,796	295,796	9,230	305,026
2017	-	26,346	26,346	3,685	30,031
2018 - 2022	-	140,404	140,404	9,752	150,156
2023 - 2024	<u>-</u>	<u>20,298</u>	<u>20,298</u>	<u>151</u>	<u>20,449</u>
	<u>\$ 785,000</u>	<u>\$ 287,044</u>	<u>\$ 1,072,044</u>	<u>\$ 93,657</u>	<u>\$ 1,165,701</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 7 - LONG-TERM DEBT (CONTINUED)

The County has entered into two lease agreements as lessee for financing the acquisition of a wheel loader and various copiers. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and equipment	\$ 229,982
Less accumulated depreciation	<u>99,047</u>
Total	<u>\$ 130,935</u>

Depreciation expense for these assets acquired through capital lease totaled \$32,113.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2012 was as follows:

	Governmental Activities
Year ending November 30:	
2013	\$ 57,320
2014	<u>138,704</u>
Total minimum lease payments	196,024
Less amount representing interest	<u>8,165</u>
Present value of minimum lease payments	<u>\$ 187,859</u>

Compensated Absences

Activity for compensated absences for the governmental activities for the year ended November 30, 2012 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>\$577,446</u>	<u>\$1,108,279</u>	<u>\$1,121,281</u>	<u>\$564,444</u>	<u>\$3,038</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Discretely Presented Component Unit

The following is a summary of changes in long-term debt for the year ended November 30, 2012:

	Balance November 30, 2011	Additions	Reductions	Balance November 30, 2012	Current Portion	Long-Term Portion
Note payable	\$ -	\$ 160,000	\$ 6,443	\$ 153,557	\$ 29,489	\$ 124,068

The note payable bears interest at a fixed rate of 4.5 percent, beginning October 10, 2012 in monthly payments of \$2,990 and matures on September 10, 2017.

Debt service payments for this note are made from the Emergency Services Telephone Board fund.

The annual debt service requirements on this note are as follows:

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2013	\$ 29,489	\$ 6,386	\$ 35,875
2014	30,843	5,032	35,875
2015	32,260	3,615	35,875
2016	33,742	2,133	35,875
2017	<u>27,223</u>	<u>596</u>	<u>27,819</u>
	<u>\$ 153,557</u>	<u>\$ 17,762</u>	<u>\$ 171,319</u>

NOTE 8 - LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2012, using the 2011 assessed valuation, the statutory limit for the County was \$71,933,877, providing a debt margin of \$70,673,974.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 9 - 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, 2012 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Highway	\$ 16,058
	County Health	14,749
	Illinois Municipal Retirement	171,955
	County Motor Fuel	564
	Nonmajor governmental Agency - Collector	150,810 4,041,883
County Health	General	17,497
	Nonmajor governmental	10,952
County Highway	County Health	5,401
Internal Service - Health	General	164,485
Nonmajor governmental	General	147,588
	County Health	8,727
	Illinois Municipal Retirement	<u>55,686</u>
		<u>\$ 4,806,355</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 transfer of interest earned to the General Fund.

Interfund transfers:

<u>Transfers out:</u>	<u>Transfer in:</u>			<u>Total</u>
	<u>General Fund</u>	<u>County Highway</u>	<u>Nonmajor Governmental</u>	
General Fund	\$ -	\$ -	\$ 19,799	\$ 19,799
Nonmajor governmental funds	<u>42,821</u>	<u>83,790</u>	<u>-</u>	<u>126,611</u>
	<u>\$ 42,821</u>	<u>\$ 83,790</u>	<u>\$ 19,799</u>	<u>\$ 146,410</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 9 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

The transfers to the General Fund primarily represent unrestricted interest earnings from various funds.

The transfers to the Nonmajor Governmental Funds from the General Fund are a reallocation of dollars previously collected in the General Fund which are now accounted for in a Special Revenue Fund.

The transfers in to the County Highway Fund from the Nonmajor Governmental Funds is for planned transfers from other highway related funds.

NOTE 10 - OTHER REQUIRED DISCLOSURES

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

<u>Fund</u>	<u>Expenditures</u>		<u>Excess Actual Over Amended Budget</u>
	<u>Amended Budget</u>	<u>Actual</u>	
Illinois Municipal Retirement Fund	\$ 2,616,600	\$ 2,721,596	\$ 104,996
Sheriff's Grant Fund	51,191	194,632	143,441
Emergency Systems Telephone Board (911)	1,188,530	1,317,240	128,710

(b) Funds with deficit fund balances or deficit net asset balances consist of individual funds:

<u>Fund</u>	<u>Amount of Deficit Balance</u>
Sheriff's Grant Fund	<u>\$3,988</u>

This deficit will be eliminated via transfer from another fund or additional revenue allocated to the fund in future years.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 11 - PENSION PLAN

Plan Description. The County's defined benefit pension plan for Regular and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Regular and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50 and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2011 for Regular and Sheriff's Law Enforcement Personnel was 12.93 and 19.65 percent, respectively, of annual covered payroll. The County's annual required contribution rate for calendar year 2011 for Regular and Sheriff's Law Enforcement Personnel was 13.73 and 21.16 percent, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For calendar year ending December 31, 2011, the County's actual contributions for Regular and Sheriff's Law Enforcement Personnel were \$1,980,732 and \$576,785, respectively. The required contribution for the Regular and Sheriff's Law Enforcement Personnel plans of \$2,103,283 and \$621,108, respectively.

Three-Year Trend Information for the Other Qualified Employees Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2011	\$ 2,103,283	94%	\$0
December 31, 2010	2,060,572	88	0
December 31, 2009	1,611,837	100	0

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2011	\$ 621,108	93%	\$0
December 31, 2010	642,048	82	0
December 31, 2009	439,414	100	0

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 11 - PENSION PLAN (CONTINUED)

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's Regular and Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular and Sheriff's Law Enforcement Personnel plans were 68.28 and 61.83 percent, respectively, funded. The actuarial accrued liability for benefits was \$37,829,947 and \$13,932,500, respectively, and the actuarial value of assets was \$25,830,328 and \$8,614,540, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$11,999,619 and \$5,317,960, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$15,318,887 and \$2,935,291, respectively, and the ratio of the UAAL to the covered payroll was 78 and 181 percent, respectively.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described in Note 11, 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.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

b. Benefits Provided

The County provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care 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.

c. Membership

The County's Retiree Healthcare Program includes two employee groups: deputies and all other eligible employees.

At November 30, 2012, membership consisted of:

Retirees and beneficiaries currently receiving benefits	26
Terminated employees entitled to benefits but not yet receiving them	0
Active vested plan members	207
Active nonvested plan members	<u>161</u>
Total	<u><u>394</u></u>
Participating employers	<u><u>1</u></u>

d. Funding Policy

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

The County contributes \$200 per month for the cost of coverage for eligible participants. The remainder is paid by the retirees.

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC is the periodic required contribution to fund the postemployment health care benefits of both active and retired employees, calculated in accordance with GASB Statement No. 45. It includes both the value of benefits earned during the year (normal cost) and an amortization of the unfunded actuarial accrued liability. Although there is no requirement to make contributions equal to the ARC, it serves as the starting point for determining the annual OPEB cost.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

The annual OPEB cost is the cost of the postemployment health care benefits each fiscal year. If there is no net OPEB obligation, then the annual OPEB cost is equal to the ARC. However, if there is a net OPEB obligation, the annual OPEB cost reflects adjustment for interest and amortization of any unfunded actuarial liabilities over a period not to exceed 30 years on the net OPEB obligation. The following table shows the components of the County's OPEB cost for the year ended November 30, 2012:

Annual required contribution	\$ 298,900
Contributions made	<u>58,663</u>
Increase in net OPEB obligation	240,237
Net OPEB obligation, beginning of year	<u>400,847</u>
Net OPEB obligation, end of year	<u>\$ 641,084</u>

The net OPEB obligation is the difference between the annual OPEB cost and the County's contributions to the plan since the implementation date.

Funded Status and Funding Progress. As of November 30, 2012, using the November 30, 2011 actuarial valuation, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 4,082,315
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	4,082,315
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	N/A
UAAL as a percentage of covered payroll	N/A

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, typically presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the AALs for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The unfunded actuarial accrued liability is amortized as a level percentage of pay, open over thirty years, resulting in an amortization of \$136,077 for the twelve month period.

In the December 1, 2012 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of December 1, 2012 is 5.00 percent. The discount rate is determined by the plan sponsor based on the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits.

Trend Rate for Health Claims. The trend rate for health claims is 8.00 percent initial and 6.00 percent ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

Actuarial Cost Method. The method used to calculate normal cost and actuarial accrued liability is the entry age cost method.

There is no actuarial value of assets as the County has not advance funded its obligation.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 13 - SELF-FUNDED INSURANCE

The County is exposed to various risks of loss related to torts, theft of, damages to and destruction of assets, natural disasters, and medical and dental claims of its employees and their dependents. The County uses internal service funds to account for and finance its uninsured risks of loss. 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, 2012, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$374,876. The County does not anticipate any amount to be incurred but not reported related to liability coverage. The County has commercial insurance coverage of \$9,000,000 for general liability insurance when aggregate claims exceed \$750,000 over the annual liability period and coverage for medical and hospital when claims exceed \$125,000 individually and \$3,052,873 in the aggregate for claims paid over an annual liability period. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Various funds of the County participate and make payments to the internal service funds based on historical cost information and to establish a reserve for catastrophe losses. That reserve is considered to be \$1,057,948 for the Tort Judgment Fund and \$3,610,862 for the Health Insurance Fund and is considered to be a designation for those purposes of the net assets of the Internal Service Fund.

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2012 and 2011 were:

	<u>Tort Judgment Fund</u>	<u>Health Insurance Fund</u>	<u>Total</u>
Balance, November 30, 2010	\$ 4,586	\$ 340,112	\$ 344,698
Claims incurred	345,852	2,758,576	3,104,428
Claims paid	<u>(81,888)</u>	<u>(2,723,812)</u>	<u>(2,805,700)</u>
Balance, November 30, 2011	268,550	374,876	643,426
Claims incurred	500	2,764,400	2,764,900
Claims paid	<u>(269,050)</u>	<u>(2,764,400)</u>	<u>(3,033,450)</u>
Balance, November 30, 2012	<u>\$ -</u>	<u>\$ 374,876</u>	<u>\$ 374,876</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 14 - LEASES

During fiscal year 2009, the County received a donation of a building valued at \$395,000 and purchased adjacent parking lots for \$66,000. The Building is currently being leased to tenants. The value of the building and cost of the parking lots are included in the governmental activities' capital assets at November 30, 2012.

As of November 30, 2012, the building is being leased for monthly rental payments of between \$216 and \$2,600 and expire at various times through June 30, 2017. Total rental income for the year ended November 30, 2012 was \$95,665.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

The County entered into a five-year noncancelable lease for the Health Department Dental Clinic. Monthly lease payments commenced on January 1, 2011.

The County entered into a five-year noncancelable contract for the County telephone system software and maintenance. Monthly lease payments commenced on September 23, 2008.

The County entered into a two-year police motorcycle vehicle contract on August 28, 2012. Annual lease payments began on August 31, 2012.

The County entered into a four-year lease agreement for property tax software. Monthly lease payments commenced on September 1, 2010.

The County entered into a five-year contract for Special Circuit PRI and trucking services. Monthly lease payments commenced on December 1, 2009.

The County entered into a five-year contract for Centrex services. Monthly lease payments commenced on December 1, 2009.

The County entered into a eight-month contract for Janitorial Services. Monthly lease payments commenced on July 2, 2012.

The future minimum lease payments for the above leases are as follows:

Year ending November 30:	
2013	\$ 162,775
2014	77,291
2015	50,138
2016	<u>4,178</u>
	<u>\$ 294,382</u>

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Additionally, amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various claims and lawsuits. The outcome of these claims and lawsuits is not presently determinable, in the opinion of the County's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 16 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and short summary of the standard's objective.

New accounting standards effective for the November 30, 2013 financial statements include:

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, applies to public-private partnerships in which the public institution retains specific control criteria. The standard generally applies to arrangements to provide services through the use of infrastructure or another public asset, such as a facility. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statement No. 14 and No. 34*, issued November 2010. The objective of this statement is to improve financial reporting for a governmental financial reporting entity. This statement modifies certain requirements for inclusion of component units in the financial reporting entity. It is not expected to impact the County.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, issued December 2010. The objective of this statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. The impact on the County will be reviewed.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, issued June 2011. The objective of this statement is to provide financial reporting guidance for deferred outflows of resources and deferred inflows of resources. The impact on the County will be reviewed.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 16 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES (CONTINUED)

New accounting standards effective for the November 30, 2014 financial statements include:

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. The objective of this statement is to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The impact on the County will be reviewed.

GASB Statement No. 66, *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. The impact on the County will be reviewed.

GASB issued Statement No. 67, *Financial Reporting for Pension Plan - an amendment of GASB Statement No. 25*, issued June 2012. This statement established accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for non employer governments that have a legal obligation to contribute to those plans. The impact on the County will be reviewed.

New accounting standards effective for the November 30, 2015 financial statements include:

GASB issued Statement No. 68, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 27*, issued June 2012. This statement replaces the requirements of statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The impact on the County will be reviewed.

TAZEWELL COUNTY, ILLINOIS

Notes to Basic Financial Statements

November 30, 2012

NOTE 17 - SUBSEQUENT EVENTS

Events or transactions occurring after November 30, 2012, but prior to April 10, 2013, that provided evidence about conditions that existed at November 30, 2012, have been recognized in the financial statements for the year ended November 30, 2012. Events or transactions that provided evidence about conditions that did not exist at November 30, 2012, but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended November 30, 2012.

This information is an integral part of the accompanying
basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TAZEWELL COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Major Funds

Year Ended November 30, 2012

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
General property taxes	\$ 3,767,168	\$ 3,767,168	\$ 3,793,132
Sales tax	8,698,662	8,698,662	9,389,844
Illinois State income tax	2,025,334	2,025,334	2,248,087
Personal property replacement tax	748,649	748,649	652,825
Other state taxes	370,807	370,807	719,180
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	978,204	978,204	1,164,675
Governmental grants	1,619,500	1,619,500	93,168
Licenses and permits	728,890	728,890	751,658
Charges for services	4,155,570	4,155,570	4,548,146
Fines and forfeitures	700,700	700,700	767,884
Interest	58,000	58,000	72,840
Miscellaneous	359,885	359,885	493,005
Total revenues	24,211,369	24,211,369	24,694,444
 EXPENDITURES			
Judicial	6,857,539	6,860,039	6,368,004
Public safety and corrections	9,062,040	9,083,240	8,664,178
Community development	181,844	181,844	173,320
Highways	-	-	-
Education	97,499	97,499	149,704
Health and welfare	-	-	-
General governmental services	10,043,044	10,019,344	7,051,772
Retirement	-	-	-
Debt service	-	-	32,416
Total expenditures	26,241,966	26,241,966	22,439,394
Excess (deficiency) of revenues over expenditures	(2,030,597)	(2,030,597)	2,255,050
 OTHER FINANCING SOURCES (USES)			
Sale of capital assets	225,000	225,000	-
Transfers in	-	-	42,821
Transfers out	-	-	(19,799)
Total other financing sources (uses)	225,000	225,000	23,022
Net change in fund balances	\$ (1,805,597)	\$ (1,805,597)	2,278,072
 FUND BALANCE			
Beginning of year			16,260,146
End of year			\$ 18,538,218

<u>Illinois Municipal Retirement Fund</u>			<u>County Highway Fund</u>			<u>County Motor Fuel Tax Fund</u>		
<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
\$1,600,000	\$1,600,000	\$1,598,449	\$1,545,000	\$1,545,000	\$1,543,484	\$ -	\$ -	\$ -
975,000	975,000	1,132,195	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
163,048	163,048	112,605	170,669	170,669	173,528	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,017,300	3,017,300	2,866,571
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	52,550	52,550	96,557	79,800	79,800	41,298
-	-	-	-	-	-	-	-	-
-	-	-	3,000	3,000	7,067	65,000	65,000	37,940
-	-	-	38,000	38,000	22,094	-	-	-
<u>2,738,048</u>	<u>2,738,048</u>	<u>2,843,249</u>	<u>1,809,219</u>	<u>1,809,219</u>	<u>1,842,730</u>	<u>3,162,100</u>	<u>3,162,100</u>	<u>2,945,809</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,961,597	1,961,597	1,703,731	3,926,880	3,926,880	3,550,612
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,616,600	2,616,600	2,721,596	-	-	-	-	-	-
-	-	-	51,275	51,275	24,898	-	-	-
<u>2,616,600</u>	<u>2,616,600</u>	<u>2,721,596</u>	<u>2,012,872</u>	<u>2,012,872</u>	<u>1,728,629</u>	<u>3,926,880</u>	<u>3,926,880</u>	<u>3,550,612</u>
-	-	-	-	-	-	-	-	-
121,448	121,448	121,653	(203,653)	(203,653)	114,101	(764,780)	(764,780)	(604,803)
-	-	-	-	-	-	-	-	-
-	-	-	85,000	85,000	83,790	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	85,000	85,000	83,790	-	-	-
<u>\$ 121,448</u>	<u>\$ 121,448</u>	121,653	<u>\$ (118,653)</u>	<u>\$ (118,653)</u>	197,891	<u>\$ (764,780)</u>	<u>\$ (764,780)</u>	(604,803)
		990,544			1,155,894			6,380,330
		<u>\$ 1,112,197</u>			<u>\$ 1,353,785</u>			<u>\$ 5,775,527</u>

TAZEWELL COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Major Funds

Year Ended November 30, 2012

	County Health Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
General property taxes	\$ 677,046	\$ 677,046	\$ 676,402
Sales tax	-	-	-
Illinois State income tax	-	-	-
Personal property replacement tax	170,000	170,000	163,085
Other state taxes	-	-	-
Motor fuel tax allotments	-	-	-
Salary and expenditure reimbursements	-	-	-
Governmental grants	3,990,526	3,990,526	3,452,292
Licenses and permits	-	-	-
Charges for services	564,350	564,350	591,273
Fines and forfeitures	-	-	-
Interest	25,000	25,000	16,211
Miscellaneous	78,367	78,367	87,995
Total revenues	5,505,289	5,505,289	4,987,258
EXPENDITURES			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Education	-	-	-
Health and welfare	5,628,816	5,628,816	5,311,067
General governmental services	-	-	-
Retirement	-	-	-
Debt service	37,000	37,000	30,031
Total expenditures	5,665,816	5,665,816	5,341,098
Excess (deficiency) of revenues over expenditures	(160,527)	(160,527)	(353,840)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	\$ (160,527)	\$ (160,527)	(353,840)
FUND BALANCE			
Beginning of year			3,728,485
End of year			\$ 3,374,645

TAZEWELL COUNTY, ILLINOIS

Illinois Municipal Retirement

Required Supplementary Information -
Analysis of Funding Progress

(Unaudited - See Accompanying Independent Auditor's Report)

Following is the trend information - analysis of funding progress applicable to the County for the three fiscal periods ended December 31, 2011:

Other Qualified Employees

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 25,830,328	\$ 37,829,947	\$ 11,999,619	68.28%	\$ 15,318,887	78.33%
12/31/10	23,790,128	34,893,005	11,102,877	68.18	15,263,495	72.74
12/31/09	20,619,419	31,345,913	10,726,494	65.78	14,719,975	72.87

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$24,396,534. On a market basis, the funded ratio would be 64.49 percent.

Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 8,614,540	\$ 13,932,500	\$ 5,317,960	61.83%	\$2,935,291	181.17%
12/31/10	8,461,894	13,531,859	5,069,965	62.53	2,915,748	173.88
12/31/09	8,308,779	12,402,488	4,093,709	66.99	2,653,467	154.28

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$8,069,863. On a market basis, the funded ratio would be 57.92 percent.

TAZEWELL COUNTY, ILLINOIS

Other Post-Employment Benefits

Required Supplementary Information -
Analysis of Funding Progress

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the year ended November 30, 2012 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/12	\$ -	\$ 4,082,315	\$ 4,082,315	0.0%	N/A	N/A
11/30/11	-	4,082,315	4,082,315	0.0	N/A	N/A
11/30/10	-	2,859,053	2,859,053	0.0	N/A	N/A

TAZEWELL COUNTY, ILLINOIS

Note to Required Supplementary Information

November 30, 2012

(Unaudited - See Accompanying Independent Auditor's Report)

NOTE 1 - BUDGETARY BASIS

The budgetary comparison schedules for the General Fund, Illinois Municipal Retirement Fund, County Highway Fund, County Motor Fuel Tax Fund, and County Health Fund present comparisons of the budget with actual data on a modified accrual basis. The Illinois Municipal Retirement Fund had an excess of expenditures over appropriations for the year ended November 30, 2012 as \$2,616,600 was appropriated and \$2,721,596 was expended.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2012

ASSETS	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
Cash	\$ 1,032,047	\$ 1,884,483	\$ 1,471,574
Investments	-	900,462	221,112
Receivables:			
Property taxes	-	446,490	474,161
State of Illinois:			
Motor fuel tax allotments	87,123	-	-
Grants	-	-	-
Other	-	124,021	-
Notes receivable	-	-	-
Prepaid expenses	-	-	-
Inventory, at cost	-	-	-
Due from other funds	-	54,565	9,845
TOTAL ASSETS	<u>\$ 1,119,170</u>	<u>\$ 3,410,021</u>	<u>\$ 2,176,692</u>
LIABILITIES AND FUND BALANCE (DEFICIT)			
Accounts payable	\$ 47,775	\$ 448,567	\$ 29,754
Accrued payroll and related costs	-	-	2,958
Due to other funds	-	7,247	949
Deferred revenue - property taxes	-	446,490	474,161
Deferred revenue - other	-	-	-
Total liabilities	<u>47,775</u>	<u>902,304</u>	<u>507,822</u>
Fund balance:			
Nonspendable:			
Inventory	-	-	-
Prepays	-	-	-
Restricted for:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Highways	212,104	-	-
Health and welfare	-	-	-
General governmental services	-	-	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	859,291	2,507,717	1,668,870
Health and welfare	-	-	-
General governmental services	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
Total fund balance	<u>1,071,395</u>	<u>2,507,717</u>	<u>1,668,870</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,119,170</u>	<u>\$ 3,410,021</u>	<u>\$ 2,176,692</u>

Special Revenue

Township Bridge Fund	Social Security Fund	Animal Control Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ 181,762	\$ 1,082,040	\$ 650,876	\$ 278,941	\$ 191,435	\$ 100,863	\$ 255,477
-	-	-	-	-	-	-
-	1,072,550	-	537,396	179,010	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	50	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 181,762</u>	<u>\$ 2,154,590</u>	<u>\$ 650,876</u>	<u>\$ 816,337</u>	<u>\$ 370,445</u>	<u>\$ 100,913</u>	<u>\$ 255,477</u>
\$ -	\$ -	\$ 6,725	\$ 180,000	\$ 2,317	\$ 2,565	\$ 1,383
-	50,418	9,112	-	2,361	681	4,267
-	1,160	-	-	-	-	11,805
-	1,072,550	-	537,396	179,010	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,124,128</u>	<u>15,837</u>	<u>717,396</u>	<u>183,688</u>	<u>3,246</u>	<u>17,455</u>
-	-	-	-	-	-	-
-	-	-	-	-	50	-
-	-	-	-	-	6,658	80,047
-	-	-	-	-	-	-
-	-	132,842	98,941	46,617	-	-
-	-	-	-	-	-	-
-	1,030,462	-	-	-	-	-
-	-	-	-	-	90,959	157,975
-	-	-	-	-	-	-
181,762	-	-	-	-	-	-
-	-	502,197	-	140,140	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>181,762</u>	<u>1,030,462</u>	<u>635,039</u>	<u>98,941</u>	<u>186,757</u>	<u>97,667</u>	<u>238,022</u>
<u>\$ 181,762</u>	<u>\$ 2,154,590</u>	<u>\$ 650,876</u>	<u>\$ 816,337</u>	<u>\$ 370,445</u>	<u>\$ 100,913</u>	<u>\$ 255,477</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2012

ASSETS	<u>Economic Development Grant Fund</u>	<u>County Recorder Automation Fund</u>	<u>Circuit Clerk Child Support Fund</u>
Cash	\$ 147,155	\$ 114,385	\$ 300,517
Investments	-	-	-
Receivables:			
Property taxes	-	-	-
State of Illinois:			
Motor fuel tax allotments	-	-	-
Grants	-	-	-
Other	-	-	10,440
Notes receivable	122,515	-	-
Prepaid expenses	-	-	-
Inventory, at cost	-	-	-
Due from other funds	-	-	-
TOTAL ASSETS	<u>\$ 269,670</u>	<u>\$ 114,385</u>	<u>\$ 310,957</u>
LIABILITIES AND FUND BALANCE (DEFICIT)			
Accounts payable	\$ -	\$ 75	\$ -
Accrued payroll and related costs	-	447	2,875
Due to other funds	-	-	-
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	235
Total liabilities	<u>-</u>	<u>522</u>	<u>3,110</u>
Fund balance:			
Nonspendable:			
Inventory	-	-	-
Prepays	-	-	-
Restricted for:			
Judicial	-	-	166,547
Public safety and corrections	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	113,863	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	141,300
Public safety and corrections	-	-	-
Community development	269,670	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
Total fund balance	<u>269,670</u>	<u>113,863</u>	<u>307,847</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 269,670</u>	<u>\$ 114,385</u>	<u>\$ 310,957</u>

**SCHEDULE 1
(CONTINUED)**

Special Revenue					
Treasurer's Automation Fund	Solid Waste Planning Fund	Rural We-Care, Inc. Fund	Circuit Clerk Document Storage Fund	Police Vehicle & Equipment Fund	Children's Advocacy Center Fund
\$ 82,707	\$ 1,222,823	\$ -	\$ 80,200	\$ 15,759	\$ 127,740
-	-	-	44,496	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	62,922	-	-	-	29,296
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,530	-	-	-	-	-
<u>\$ 85,237</u>	<u>\$ 1,285,745</u>	<u>\$ -</u>	<u>\$ 124,696</u>	<u>\$ 15,759</u>	<u>\$ 157,036</u>
\$ 55	\$ 2,588	\$ -	\$ 2,929	\$ -	\$ 5,191
757	-	-	4,840	-	4,514
-	137,846	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,972
<u>812</u>	<u>140,434</u>	<u>-</u>	<u>7,769</u>	<u>-</u>	<u>11,677</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	8,840	-	-
-	-	-	-	15,759	-
-	88,721	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	108,087	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,056,590	-	-	-	145,359
84,425	-	-	-	-	-
-	-	-	-	-	-
<u>84,425</u>	<u>1,145,311</u>	<u>-</u>	<u>116,927</u>	<u>15,759</u>	<u>145,359</u>
<u>\$ 85,237</u>	<u>\$ 1,285,745</u>	<u>\$ -</u>	<u>\$ 124,696</u>	<u>\$ 15,759</u>	<u>\$ 157,036</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2012

ASSETS	Sheriff's Grant Fund	GIS Fund	Juvenile Reporting Fund
Cash	\$ -	\$ 361,109	\$ 65,116
Investments	-	-	-
Receivables:			
Property taxes	-	-	-
State of Illinois:			
Motor fuel tax allotments	-	-	-
Grants	-	-	-
Other	-	-	-
Notes receivable	-	-	-
Prepaid expenses	-	-	-
Inventory, at cost	-	-	-
Due from other funds	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 361,109</u>	<u>\$ 65,116</u>
LIABILITIES AND FUND BALANCE (DEFICIT)			
Accounts payable	\$ 230	\$ 2,368	\$ -
Accrued payroll and related costs	597	4,330	-
Due to other funds	2,755	-	-
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	406	-	-
Total liabilities	<u>3,988</u>	<u>6,698</u>	<u>-</u>
Fund balance:			
Nonspendable:			
Inventory	-	-	-
Prepays	-	-	-
Restricted for:			
Judicial	-	-	35,400
Public safety and corrections	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	199,347	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	29,716
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	155,064	-
Debt service	-	-	-
Unassigned	(3,988)	-	-
Total fund balance	<u>(3,988)</u>	<u>354,411</u>	<u>65,116</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ 361,109</u>	<u>\$ 65,116</u>

**SCHEDULE 1
(CONTINUED)**

Special Revenue						
County Clerk Automation Fund	State's Attorney Forfeiture Fund	Circuit Clerk Operations Fund	Indemnity Fund	Sheriff's Commissary Fund	Debt Service Fund	Total
\$ 51,157	\$ 293,913	\$ 127,270	\$ 189,783	\$ 29,644	\$ 6,131	\$ 10,344,907
-	-	-	415,770	-	-	1,581,840
-	-	-	-	-	-	2,709,607
-	-	-	-	-	-	87,123
-	-	-	-	-	-	29,296
-	-	-	-	-	-	197,383
-	-	-	-	-	-	122,515
-	-	-	-	-	-	50
-	-	-	-	17,688	-	17,688
-	-	-	145,061	-	-	212,001
<u>\$ 51,157</u>	<u>\$ 293,913</u>	<u>\$ 127,270</u>	<u>\$ 750,614</u>	<u>\$ 47,332</u>	<u>\$ 6,131</u>	<u>\$ 15,302,410</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,522
313	-	-	-	-	-	88,470
-	-	-	-	-	-	161,762
-	-	-	-	-	-	2,709,607
-	-	-	-	-	-	2,613
<u>313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,694,974</u>
-	-	-	-	17,688	-	17,688
-	-	-	-	-	-	50
-	-	126,799	-	-	-	424,291
-	108,720	-	-	29,644	-	154,123
-	-	-	-	-	-	212,104
-	-	-	-	-	-	367,121
46,459	-	-	1,033	-	-	360,702
-	-	-	-	-	-	1,030,462
-	-	471	-	-	-	528,508
-	185,193	-	-	-	-	185,193
-	-	-	-	-	-	269,670
-	-	-	-	-	-	5,217,640
-	-	-	-	-	-	1,844,286
4,385	-	-	749,581	-	-	993,455
-	-	-	-	-	6,131	6,131
-	-	-	-	-	-	(3,988)
<u>50,844</u>	<u>293,913</u>	<u>127,270</u>	<u>750,614</u>	<u>47,332</u>	<u>6,131</u>	<u>11,607,436</u>
<u>\$ 51,157</u>	<u>\$ 293,913</u>	<u>\$ 127,270</u>	<u>\$ 750,614</u>	<u>\$ 47,332</u>	<u>\$ 6,131</u>	<u>\$ 15,302,410</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2012

	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
REVENUES			
Taxes - general property taxes	\$ -	\$ 450,693	\$ 464,549
Taxes - public safety sales tax	-	-	-
Intergovernmental	1,222,322	77,353	210,539
Loan repayment	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	5,899	6,934	8,719
Miscellaneous	<u>580</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,228,801</u>	<u>534,980</u>	<u>683,807</u>
EXPENDITURES			
Current:			
Judicial	-	-	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	1,010,218	169,812	949,227
Health and welfare	-	-	-
General governmental services	-	-	-
Retirement	-	-	-
Capital outlay	-	498,258	792
Debt service:			
Principal	-	-	-
Interest and fees	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,010,218</u>	<u>668,070</u>	<u>950,019</u>
Excess (deficiency) of revenues over expenditures	<u>218,583</u>	<u>(133,090)</u>	<u>(266,212)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>(83,790)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(83,790)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	134,793	(133,090)	(266,212)
FUND BALANCE (DEFICIT)			
Beginning of year	<u>936,602</u>	<u>2,640,807</u>	<u>1,935,082</u>
End of year	<u>\$ 1,071,395</u>	<u>\$ 2,507,717</u>	<u>\$ 1,668,870</u>

Special Revenue

Township Bridge Fund	Social Security Fund	Animal Control Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ -	\$ 1,049,019	\$ -	\$ 516,117	\$ 180,712	\$ -	\$ -
-	486,645	-	-	-	-	-
-	20,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	453,129	-	-	61,092	174,133
-	-	17,100	-	-	-	-
388	-	525	-	-	-	688
-	-	6,215	-	1,986	-	-
<u>388</u>	<u>1,555,664</u>	<u>476,969</u>	<u>516,117</u>	<u>182,698</u>	<u>61,092</u>	<u>174,821</u>
-	-	-	-	-	55,956	160,710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	422,075	509,673	171,964	-	-
-	-	-	-	-	-	-
-	1,360,532	-	-	-	-	-
-	-	12,879	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,360,532</u>	<u>434,954</u>	<u>509,673</u>	<u>171,964</u>	<u>55,956</u>	<u>160,710</u>
<u>388</u>	<u>195,132</u>	<u>42,015</u>	<u>6,444</u>	<u>10,734</u>	<u>5,136</u>	<u>14,111</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>388</u>	<u>195,132</u>	<u>42,015</u>	<u>6,444</u>	<u>10,734</u>	<u>5,136</u>	<u>14,111</u>
<u>181,374</u>	<u>835,330</u>	<u>593,024</u>	<u>92,497</u>	<u>176,023</u>	<u>92,531</u>	<u>223,911</u>
<u>\$ 181,762</u>	<u>\$ 1,030,462</u>	<u>\$ 635,039</u>	<u>\$ 98,941</u>	<u>\$ 186,757</u>	<u>\$ 97,667</u>	<u>\$ 238,022</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2012

	<u>Economic Development Grant Fund</u>	<u>County Recorder Automation Fund</u>	<u>Circuit Clerk Child Support Fund</u>
REVENUES			
Taxes - general property taxes	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-
Intergovernmental	-	-	42,341
Loan repayment	125,625	-	-
Charges for services	-	106,119	94,621
Fines and forfeitures	-	-	-
Interest	24,997	-	287
Miscellaneous	-	-	-
	<u>150,622</u>	<u>106,119</u>	<u>137,249</u>
Total revenues			
EXPENDITURES			
Current:			
Judicial	-	-	83,471
Public safety and corrections	-	-	-
Community development	242,000	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	-	88,623	-
Retirement	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fees	-	-	-
	<u>242,000</u>	<u>88,623</u>	<u>83,471</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(91,378)</u>	<u>17,496</u>	<u>53,778</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)			
Net change in fund balances	<u>(91,378)</u>	<u>17,496</u>	<u>53,778</u>
FUND BALANCE (DEFICIT)			
Beginning of year	<u>361,048</u>	<u>96,367</u>	<u>254,069</u>
End of year	<u>\$ 269,670</u>	<u>\$ 113,863</u>	<u>\$ 307,847</u>

<u>Special Revenue</u>						
<u>Treasurer's Automation Fund</u>	<u>Solid Waste Planning Fund</u>	<u>Rural We-Care, Inc. Fund</u>	<u>Circuit Clerk Document Storage Fund</u>	<u>Police Vehicle & Equipment Fund</u>	<u>Children's Advocacy Center Fund</u>	<u>Sheriff's Grant Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	600,315	-	-	184,265	190,644
-	-	-	-	-	-	-
15,780	401,655	-	173,254	18,110	-	-
-	-	-	-	-	-	-
376	6,602	-	505	13	116	-
-	-	-	-	-	57,404	-
<u>16,156</u>	<u>408,257</u>	<u>600,315</u>	<u>173,759</u>	<u>18,123</u>	<u>241,785</u>	<u>190,644</u>
-	-	-	164,414	-	-	-
-	-	-	-	9,042	-	194,632
-	-	-	-	-	-	-
-	361,080	600,315	-	-	226,734	-
29,442	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,898	-	-
-	-	-	-	-	-	-
<u>29,442</u>	<u>361,080</u>	<u>600,315</u>	<u>164,414</u>	<u>19,940</u>	<u>226,734</u>	<u>194,632</u>
<u>(13,286)</u>	<u>47,177</u>	<u>-</u>	<u>9,345</u>	<u>(1,817)</u>	<u>15,051</u>	<u>(3,988)</u>
-	-	-	-	19,799	-	-
<u>-</u>	<u>(6,602)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(6,602)</u>	<u>-</u>	<u>-</u>	<u>19,799</u>	<u>-</u>	<u>-</u>
(13,286)	40,575	-	9,345	17,982	15,051	(3,988)
<u>97,711</u>	<u>1,104,736</u>	<u>-</u>	<u>107,582</u>	<u>(2,223)</u>	<u>130,308</u>	<u>-</u>
<u>\$ 84,425</u>	<u>\$ 1,145,311</u>	<u>\$ -</u>	<u>\$ 116,927</u>	<u>\$ 15,759</u>	<u>\$ 145,359</u>	<u>\$ (3,988)</u>

TAZEWELL COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2012

	<u>GIS Fund</u>	<u>Juvenile Reporting Fund</u>	<u>County Clerk Automation Fund</u>
REVENUES			
Taxes - general property taxes	\$ -	\$ -	\$ -
Taxes - public safety sales tax	-	-	-
Intergovernmental	-	17,053	-
Loan repayment	-	-	-
Charges for services	254,913	-	27,314
Fines and forfeitures	-	-	-
Interest	807	-	153
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	255,720	17,053	27,467
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current:			
Judicial	-	24,500	-
Public safety and corrections	-	-	-
Community development	-	-	-
Highways	-	-	-
Health and welfare	-	-	-
General governmental services	223,638	-	17,518
Retirement	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fees	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	223,638	24,500	17,518
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	32,082	(7,447)	9,949
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Net change in fund balances	32,082	(7,447)	9,949
	<hr/>	<hr/>	<hr/>
FUND BALANCE (DEFICIT)			
Beginning of year	322,329	72,563	40,895
	<hr/>	<hr/>	<hr/>
End of year	\$ 354,411	\$ 65,116	\$ 50,844
	<hr/>	<hr/>	<hr/>

**SCHEDULE 2
(CONTINUED)**

<u>Special Revenue</u>					
<u>State's Attorney Forfeiture Fund</u>	<u>Circuit Clerk Operations Fund</u>	<u>Indemnity Fund</u>	<u>Sheriff's Commissary Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,661,090
-	-	-	-	257,114	743,759
-	-	-	-	-	2,564,832
-	-	-	-	-	125,625
-	33,377	-	121,714	-	1,935,211
36,831	-	31,560	-	-	85,491
435	471	2,595	-	49	60,559
-	-	-	-	-	66,185
<u>37,266</u>	<u>33,848</u>	<u>34,155</u>	<u>121,714</u>	<u>257,163</u>	<u>8,242,752</u>
-	-	-	-	-	489,051
12,300	-	-	127,618	-	343,592
-	-	-	-	-	242,000
-	-	-	-	-	2,129,257
-	-	-	-	-	2,291,841
-	-	386	-	-	359,607
-	-	-	-	-	1,360,532
-	-	-	-	-	522,827
-	-	-	-	240,000	240,000
-	-	-	-	40,988	40,988
<u>12,300</u>	<u>-</u>	<u>386</u>	<u>127,618</u>	<u>280,988</u>	<u>8,019,695</u>
<u>24,966</u>	<u>33,848</u>	<u>33,769</u>	<u>(5,904)</u>	<u>(23,825)</u>	<u>223,057</u>
-	-	-	-	-	19,799
-	-	(30,141)	-	(6,078)	(126,611)
-	-	(30,141)	-	(6,078)	(106,812)
24,966	33,848	3,628	(5,904)	(29,903)	116,245
<u>268,947</u>	<u>93,422</u>	<u>746,986</u>	<u>53,236</u>	<u>36,034</u>	<u>11,491,191</u>
<u>\$ 293,913</u>	<u>\$ 127,270</u>	<u>\$ 750,614</u>	<u>\$ 47,332</u>	<u>\$ 6,131</u>	<u>\$ 11,607,436</u>

TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2012
With Comparative Totals for November 30, 2011

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2012</u>	<u>2011</u>
ASSETS				
Cash and cash equivalents	\$ 6,295,639	\$ 277,523	\$ 6,573,162	\$ 2,878,465
Investments	4,311,159	216,795	4,527,954	9,539,512
Revenue stamps, at cost	44,624	-	44,624	44,624
Receivables:				
Property taxes	3,566,200	-	3,566,200	3,729,496
State of Illinois:				
Sales tax	2,738,102	-	2,738,102	2,734,175
Income tax	641,204	-	641,204	732,522
Personal property replacement tax	69,738	-	69,738	42,389
Use taxes	66,911	-	66,911	54,216
Miscellaneous	856,461	-	856,461	380,014
Reimbursements	383,827	-	383,827	368,500
	<u>4,756,243</u>	<u>-</u>	<u>4,756,243</u>	<u>4,311,816</u>
Prepaid expenses	11,995	-	11,995	1,585
Accrued interest receivable	44,647	-	44,647	44,573
Due from other funds	4,396,019	-	4,396,019	619,102
Due from (to) other general fund accounts	43,561	(43,561)	-	-
	<u>4,756,243</u>	<u>(43,561)</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 23,470,087</u>	<u>\$ 450,757</u>	<u>\$ 23,920,844</u>	<u>\$ 21,169,173</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 883,104	\$ -	\$ 883,104	\$ 462,405
Accrued payroll and related costs	545,326	-	545,326	464,654
Due to other funds	329,570	-	329,570	195,226
Due to others - deferred prosecution	35,772	-	35,772	34,592
Deferred revenue - property taxes	3,566,200	-	3,566,200	3,729,496
Deferred revenue - other	22,654	-	22,654	22,654
Total liabilities	<u>5,382,626</u>	<u>-</u>	<u>5,382,626</u>	<u>4,909,027</u>
FUND BALANCE				
Nonspendable:				
Inventory	44,624	-	44,624	44,624
Prepays	11,995	-	11,995	1,585
Committed to:				
Public safety and corrections	341,163	-	341,163	308,035
Assigned to:				
Judicial	553,437	-	553,437	814,175
Public safety and corrections	26,615	-	26,615	17,426
Working cash	-	450,757	450,757	450,757
Unassigned	17,109,627	-	17,109,627	14,623,544
Total fund balance	<u>18,087,461</u>	<u>450,757</u>	<u>18,538,218</u>	<u>16,260,146</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 23,470,087</u>	<u>\$ 450,757</u>	<u>\$ 23,920,844</u>	<u>\$ 21,169,173</u>

TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2012
With Comparative Totals for Year Ended November 30, 2011

	<u>General Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2012</u>	<u>2011</u>
REVENUES				
General property taxes	\$ 3,793,132	\$ -	\$ 3,793,132	\$ 4,162,933
Sales tax/retailers' occupation tax	9,389,844	-	9,389,844	7,028,865
Intergovernmental	4,877,935	-	4,877,935	4,387,409
Licenses and permits	751,658	-	751,658	743,148
Charges for services	4,548,146	-	4,548,146	3,824,077
Fines and forfeitures	767,884	-	767,884	664,261
Interest	71,885	955	72,840	128,162
Miscellaneous revenue	493,005	-	493,005	474,277
Total revenues	<u>24,693,489</u>	<u>955</u>	<u>24,694,444</u>	<u>21,413,132</u>
EXPENDITURES				
Current:				
Judicial	6,331,300	-	6,331,300	5,942,679
Public safety and corrections	8,485,684	-	8,485,684	8,294,949
Community development	173,320	-	173,320	164,372
Education	149,704	-	149,704	98,833
General governmental services	6,480,885	-	6,480,885	5,869,031
Capital outlay	786,085	-	786,085	498,814
Debt service:				
Principal	29,781	-	29,781	28,616
Interest	2,635	-	2,635	3,801
Total expenditures	<u>22,439,394</u>	<u>-</u>	<u>22,439,394</u>	<u>20,901,095</u>
Excess of revenues over expenditures	<u>2,254,095</u>	<u>955</u>	<u>2,255,050</u>	<u>512,037</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	42,821	-	42,821	9,840
Transfers out	(19,799)	-	(19,799)	(198,570)
Transfers from (to) other subfunds	955	(955)	-	-
Total other financing sources (uses)	<u>23,977</u>	<u>(955)</u>	<u>23,022</u>	<u>(188,730)</u>
CHANGE IN FUND BALANCES	2,278,072	-	2,278,072	323,307
FUND BALANCE				
Beginning of year	<u>15,809,389</u>	<u>450,757</u>	<u>16,260,146</u>	<u>15,936,839</u>
End of year	<u>\$ 18,087,461</u>	<u>\$ 450,757</u>	<u>\$ 18,538,218</u>	<u>\$ 16,260,146</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES				
Taxes:				
General property taxes	\$ 3,767,168	\$ 3,767,168	\$ 3,793,132	\$ 4,162,933
Sales tax	3,325,128	3,325,128	3,879,243	3,623,481
Retailers' occupation tax	539,608	539,608	557,246	545,840
Public safety sales tax	4,833,926	4,833,926	4,953,355	2,859,544
	<u>12,465,830</u>	<u>12,465,830</u>	<u>13,182,976</u>	<u>11,191,798</u>
Intergovernmental revenues:				
Illinois State income tax	2,025,334	2,025,334	2,248,087	1,985,332
Personal property replacement tax	748,649	748,649	652,825	651,632
Inheritance tax	-	-	323,971	56,813
Local use tax	370,807	370,807	395,209	368,130
Salary reimbursements:				
State's Attorney	150,000	150,000	159,156	144,599
Drug attorney	33,600	33,600	41,067	33,600
Director of court services	376,675	376,675	442,116	415,261
Probation officers	176,000	176,000	210,600	143,377
Supervisor of assessments	16,429	16,429	21,775	22,279
Public Defender	60,000	60,000	96,238	112,277
Regional office of education alternative school	-	-	77,813	-
Expenditure reimbursements:				
Administrative adjudication	-	-	2,315	1,935
Aid to dependent children	12,000	12,000	-	32,747
Juvenile placement reimbursement	50,000	50,000	6,684	51,823
Illinois Emergency Services and Disaster Agency	45,000	45,000	80,366	68,586
Election polling place, judges, and miscellaneous reimbursements	58,500	58,500	26,545	70,787
Governmental grants:				
IDNR/Pekin Landfill	1,500,000	1,500,000	-	-
Energy grant	-	-	-	167,030
TCRC kitchen grant	-	-	12,552	-
HAVA grant	119,500	119,500	80,616	61,201
	<u>5,742,494</u>	<u>5,742,494</u>	<u>4,877,935</u>	<u>4,387,409</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
REVENUES (CONTINUED)				
Licenses and permits:				
Liquor licenses	\$ 19,175	\$ 19,175	\$ 18,675	\$ 19,588
Building and zoning permits	100,300	100,300	106,699	77,316
Marriage licenses	23,100	23,100	25,950	23,868
Cremation/autopsy fees	20,000	20,000	25,850	23,427
Host fees	566,315	566,315	574,484	598,949
	728,890	728,890	751,658	743,148
Charges for services:				
County recorder:				
Sale of revenue stamps	160,320	160,320	209,549	179,902
Recording fees	366,400	366,400	407,648	335,974
Certified copies and federal liens	3,500	3,500	1,780	2,998
Circuit Clerk:				
Case costs and fees	1,430,000	1,430,000	1,430,785	1,422,023
Court systems	120,000	120,000	122,487	121,853
Miscellaneous	63,000	63,000	109,963	80,126
County Clerk:				
Certificates, recording, and copy fees	174,750	174,750	185,145	170,738
County Sheriff:				
Case fees	90,000	90,000	85,846	105,093
Protection fund	325,000	325,000	333,049	324,410
Imprisonment fee	25,000	25,000	33,128	22,608
Bond fees	65,000	65,000	70,398	69,868
Jail rental	800,000	800,000	857,200	499,480
Other	111,600	111,600	227,077	-
County Treasurer:				
Interest, penalties, and costs	316,000	316,000	338,489	377,619
Deferred prosecution	32,000	32,000	43,346	43,699
Court services	18,000	18,000	14,193	14,461
Legal services	55,000	55,000	78,063	53,225
	4,155,570	4,155,570	4,548,146	3,824,077
Fines and forfeitures	700,700	700,700	767,884	664,261
Interest	58,000	58,000	71,885	124,435

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
REVENUES (CONTINUED)				
Miscellaneous:				
County farm	\$ 30,000	\$ 30,000	\$ 72,316	\$ 68,762
Franchise fees	160,000	160,000	185,937	182,831
Rent	65,000	65,000	95,665	80,670
Copy fees	87,000	87,000	88,623	78,894
Other	17,885	17,885	50,464	63,120
	359,885	359,885	493,005	474,277
Total revenues	24,211,369	24,211,369	24,693,489	21,409,405
 EXPENDITURES				
General Governmental Services -				
County Board:				
Board chairman	21,000	21,000	21,000	21,000
Liquor commissioner	2,000	2,000	2,000	2,000
Director of administrative services	130,482	123,082	77,573	107,043
Clerk hire	58,448	58,448	58,585	56,295
Part-time help	-	-	-	3,612
Overtime	760	760	104	8
Board members - committee work	33,000	45,000	44,148	39,912
Board members - board meetings	50,400	50,400	51,040	49,360
Office supplies	1,400	1,400	709	338
Dues and subscriptions	12,000	13,700	9,805	7,501
Strategic planning	10,000	9,060	4,575	-
Consulting fees	500	8,950	8,943	-
Mileage	14,000	19,000	17,268	16,382
Board chairman travel	7,450	8,650	7,907	7,665
Administrator travel	5,400	5,400	4,783	384
Publication of legal notices	300	300	195	289
Recruitment	5,000	15,740	15,692	11,724
Equipment maintenance	150	150	-	-
Miscellaneous equipment	200	200	-	-
	352,490	383,240	324,327	323,513

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
EXPENDITURES (CONTINUED)	Original Budget	Amended Budget	Actual	Actual
Judicial - Circuit Clerk:				
Clerk hire	\$ 736,547	\$ 734,747	\$ 730,734	\$ 692,247
County Officer	72,846	72,846	72,831	-
Overtime	750	-	-	-
Office supplies	1,500	1,500	1,447	768
Books and records	1,000	1,000	843	925
Dues and subscriptions	470	470	470	470
Mileage	300	300	162	28
Equipment maintenance	100	100	-	105
Special audit	4,750	9,800	9,800	70
Miscellaneous equipment	1,000	1,000	440	1,119
	819,263	821,763	816,727	695,732
Judicial - Public Defender:				
Public Defender - salary	149,857	149,857	149,861	149,857
Assistant public defenders - salaries	627,106	627,106	589,683	567,834
Clerk hire	6,000	6,000	-	-
Office supplies	1,600	1,300	44	695
Dues and subscriptions	800	1,100	1,152	699
Books and records	1,600	1,600	1,628	1,388
Investigator services	4,000	4,000	-	345
Mileage	500	500	-	-
Education and training	2,500	2,500	1,424	2,250
Assistant public defender - office	28,400	28,400	27,200	24,750
	822,363	822,363	770,992	747,818
Judicial - State's Attorney:				
State's Attorney - salary	166,508	166,508	166,512	166,508
Assistant State's Attorneys - salaries	1,022,285	1,022,285	990,427	941,975
Investigators	140,948	140,948	78,884	92,437
Victim Witness Coordinator	128,744	145,075	148,294	119,623
Legal secretaries	55,653	55,653	54,078	58,744
Clerical	166,516	150,185	156,465	154,808
Part-time help	22,332	22,332	17,112	17,705
Overtime	4,250	4,250	-	-
Office supplies	4,200	4,200	2,325	3,414
Books and records	16,000	16,000	14,448	13,237

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney (Continued):				
Dues and insurance	\$ 7,900	\$ 7,900	\$ 6,638	\$ 6,705
Contractual services	4,000	4,000	2,519	2,795
Leads/Secretary of State	2,500	2,500	2,152	-
State Appellate Prosecutor service	100,000	100,000	56,318	48,050
Court reporter fees	12,000	15,000	14,740	14,785
Witness fees	12,000	9,000	1,982	7,434
Mileage	1,000	1,000	-	-
Extradition	6,000	6,000	2,658	199
Publication of legal notices	6,000	6,000	4,167	6,789
Vehicle maintenance	1,500	1,500	265	1,434
Office equipment maintenance	2,100	2,100	-	250
Travel	1,000	1,000	12	-
Miscellaneous equipment	4,400	4,400	1,973	3,664
	<u>1,887,836</u>	<u>1,887,836</u>	<u>1,721,969</u>	<u>1,660,556</u>
Judicial - Jury Commission:				
Chief clerk	59,770	59,770	59,754	57,060
Jury commissioners	3,900	3,900	2,790	1,958
Part-time help	19,900	19,900	18,815	19,087
Jurors' fees	78,000	78,000	49,527	55,319
Office supplies	7,000	7,000	6,802	3,351
Books and records	200	200	-	-
Mileage	78,000	78,000	62,280	66,563
Jurors' parking	6,000	6,000	1,584	1,640
Office equipment maintenance	700	700	648	648
Equipment	1,250	1,250	-	1,139
	<u>254,720</u>	<u>254,720</u>	<u>202,200</u>	<u>206,765</u>
General Governmental Services -				
County Audit:				
External audit fee	56,100	56,100	56,100	55,550
Budget preparation	1,200	1,200	-	-
Single audit	2,000	2,000	670	1,375
Consultant	26,000	28,500	25,000	22,220
Risk assessment	14,300	14,300	14,300	14,140
	<u>99,600</u>	<u>102,100</u>	<u>96,070</u>	<u>93,285</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Auditor:				
Auditor - salary	\$ 67,134	\$ 67,134	\$ 67,119	\$ 64,566
Assistant Deputy Auditor	-	-	-	22,854
Chief Deputy Auditor	-	-	-	27,066
Clerk hire	51,823	51,823	51,827	-
Overtime help	425	425	94	-
Dues and subscriptions	650	650	400	535
Mileage	50	50	32	-
Equipment	200	200	-	-
	<u>120,282</u>	<u>120,282</u>	<u>119,472</u>	<u>115,021</u>
General Governmental Services -				
County Clerk:				
Department head - salary	64,977	64,977	64,971	63,710
Elections supervisor	108,467	108,467	108,593	93,352
Clerk hire	234,038	234,038	194,277	214,109
Part-time help	7,500	7,500	3,269	1,112
Election judges	175,500	175,500	153,433	52,350
Overtime	15,000	15,000	15,740	1,166
Office supplies	1,250	1,250	1,117	847
Books and records	2,000	2,000	1,327	604
Election supplies	225,000	225,000	223,735	196,979
Dues and subscriptions	500	500	385	385
Computer service	46,270	46,270	46,270	59,030
Mileage	6,000	6,000	5,173	1,905
Printing	31,000	31,000	26,786	32,012
Elections equipment maintenance	25,000	25,000	18,611	28,861
HAVA grant	119,500	119,500	57,480	9,046
Equipment maintenance	925	925	917	891
Equipment	2,000	2,000	1,236	1,618
	<u>1,064,927</u>	<u>1,064,927</u>	<u>923,320</u>	<u>757,977</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Recorder:				
Department head - salary	\$ 64,294	\$ 64,294	\$ 64,281	\$ 61,834
Clerk hire	113,326	103,179	93,557	109,300
Part-time help	1,000	11,147	10,950	5,201
Office supplies	1,250	1,250	733	1,109
Books and records	5,000	5,000	4,601	4,724
Mileage	500	567	533	581
Office equipment maintenance	300	233	-	206
Print tracking contract	4,200	4,200	3,975	6,225
Reimbursement	100	100	-	10
	<u>189,970</u>	<u>189,970</u>	<u>178,630</u>	<u>189,190</u>
General Governmental Services - County Treasurer and Tax Extension and Collection:				
Department head - salary	64,977	64,977	64,971	63,710
Management/professional	85,065	85,065	85,065	-
Clerk hire	84,000	84,000	84,382	112,796
Part-time help	20,000	20,000	10,225	15,242
Overtime	1,835	1,835	1,072	1,473
Office supplies	1,560	1,560	1,538	207
Books and records	450	450	-	-
Dues and subscriptions	700	700	500	530
Mileage	250	250	67	-
Publication of legal notices	5,850	5,850	4,317	2,800
Office equipment and maintenance	5,573	5,573	5,186	6,368
Equipment	832	832	650	818
	<u>271,092</u>	<u>271,092</u>	<u>257,973</u>	<u>203,944</u>
General Governmental Services - Supervisor of Assessments and Assessment Maps:				
Department head	57,852	57,852	57,837	54,887
Deputy assessor	27,714	27,714	27,708	26,558
Chief clerk	65,945	62,745	61,678	60,102
Clerk hire	77,490	77,990	77,908	74,532
Part-time help	20,000	22,700	20,835	14,273
Overtime	2,550	2,550	11	109
Office supplies	1,100	1,100	909	1,081
Gasoline	600	600	141	78
Dues and subscriptions	500	500	259	148
Mileage	200	200	183	143
Publication of legal notices	25,000	25,000	24,987	23,504
Vehicle maintenance	600	600	-	-
Equipment	600	600	55	510
	<u>280,151</u>	<u>280,151</u>	<u>272,511</u>	<u>255,925</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Board of Review:				
Board of Review members	\$ 82,365	\$ 82,715	\$ 82,665	\$ 80,173
Office supplies	750	750	726	467
Dues and subscriptions	600	600	503	476
Appraisals	3,500	38,500	35,000	15,000
Mileage	800	800	265	350
Publications	2,000	1,650	84	1,338
Miscellaneous equipment	400	400	323	344
	90,415	125,415	119,566	98,148
Community Development - Zoning:				
Department head	56,514	56,514	56,499	53,617
Chief clerk	-	-	-	610
Clerk hire	52,984	52,984	52,972	50,168
Overtime	200	200	-	-
Field inspector	27,006	27,006	27,000	24,746
Office supplies	500	800	798	688
Computer supplies	300	300	191	400
Books and records	150	150	150	200
Gasoline	1,440	1,440	1,192	1,594
Dues and subscriptions	900	1,100	961	931
Tri-County Regional Planning Committee	10,050	10,050	10,050	12,850
Appeal board	11,000	10,400	8,248	8,906
Mileage	600	900	785	509
Publication of legal notices	5,000	4,700	3,522	3,664
Vehicle maintenance	200	200	46	497
NPDES	1,000	1,000	1,000	1,000
Building code inspections	10,000	10,000	6,256	342
Addressing services	3,200	3,200	3,200	2,800
Deposit reimbursement	400	500	450	850
Contractual services	400	400	-	-
	181,844	181,844	173,320	164,372

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Building Administration:				
Department head - salary	\$ 52,437	\$ 52,437	\$ 52,424	\$ 50,073
Maintenance personnel	27,856	27,856	27,710	26,759
Part-time help	41,600	46,100	45,732	42,566
Overtime	2,200	2,200	1,335	2,295
Medical supplies	150	-	-	-
Clothing	1,500	1,500	886	1,221
Repair/maintenance supplies	20,500	20,500	17,714	15,801
Property taxes	13,000	13,000	11,911	10,463
Janitorial service	103,000	103,000	101,691	101,061
Architect consultant fees	10,000	10,000	6,001	9,739
Other consultant fees	3,000	3,000	1,693	1,270
Telephone	121,000	121,000	113,566	111,254
Phone repair	3,000	3,000	-	-
Cellular and pager service	45,000	45,000	50,654	46,959
Mileage	500	500	338	337
Parking lot	9,000	8,000	808	6,664
Publication of legal notices	2,000	3,000	2,196	1,319
Fuel	2,500	2,500	2,098	525
Electricity and gas	195,000	195,000	169,314	160,505
Water	10,000	10,000	11,180	9,863
Pest control	4,200	4,200	2,606	4,441
Garbage collection	5,000	5,100	5,097	5,352
Building maintenance	72,000	72,000	81,320	69,152
Equipment maintenance	32,000	32,000	32,961	31,194
Elevator maintenance	10,000	10,000	6,497	7,977
Grounds maintenance	2,500	3,500	3,325	2,653
Fire extinguisher maintenance	3,600	3,750	3,748	1,278
New equipment	30,000	30,000	22,904	-
Capital projects	858,000	806,200	543,907	167,011
Building construction	145,500	170,500	174,224	12,050
Energy grant	-	-	-	167,030
Miscellaneous equipment	37,000	37,000	36,605	-
	<u>1,863,043</u>	<u>1,841,843</u>	<u>1,530,445</u>	<u>1,066,812</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Justice Center:				
Maintenance personnel	\$ 56,669	\$ 56,669	\$ 49,617	\$ 52,539
Custodial personnel	-	-	-	975
Part time	11,750	11,750	11,025	9,311
Overtime	5,879	5,879	4,401	3,780
Medical supplies	150	150	102	-
Clothing	1,800	1,800	1,669	598
Repair/maintenance supplies	61,300	64,000	59,220	47,071
Janitorial service	49,200	49,200	49,200	49,200
Parking lot	10,000	10,000	550	6,187
Electricity and gas	240,000	240,000	235,208	225,969
Fuel	5,000	5,000	5,405	1,719
Water	22,000	29,000	29,796	25,827
Pest control	1,600	1,600	1,440	1,440
Garbage collection	6,700	6,700	6,396	5,756
Building maintenance	57,000	67,000	67,142	49,185
Equipment maintenance	55,000	65,000	61,485	53,720
Elevator maintenance	6,000	6,000	5,238	5,344
Grounds maintenance	3,200	3,200	1,952	2,143
Fire extinguisher maintenance	3,500	3,500	2,593	1,175
Building construction and remodeling	37,500	29,000	23,064	9,313
	634,248	655,448	615,503	551,252
Public Safety and Corrections -				
County Sheriff:				
Department head - salary	87,800	87,800	87,803	86,086
Deputies	241,750	241,750	240,564	231,037
Jail superintendent	74,612	74,612	75,449	71,251
Chief clerk	49,902	49,902	50,081	47,574
Clerk hire	317,778	317,778	318,024	311,803
Control room technician	147,733	147,733	150,935	160,810
Overtime	444,200	522,400	524,252	469,193
Part-time help	135,200	118,200	117,633	116,416
Deputy hire	2,070,850	2,070,850	1,989,715	1,988,141
Jailers	2,226,608	2,226,608	2,033,118	2,023,227
Clerical holiday pay	17,500	17,500	13,079	13,431
Control room holiday pay	17,500	17,500	14,689	13,666
Deputies holiday pay	150,343	90,343	112,564	118,146
Jailers holiday pay	128,520	128,520	108,759	105,819

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections - County Sheriff (Continued):				
Deputies educational allowance	\$ 500	\$ 500	\$ -	\$ 200
Physical fitness	36,000	34,800	27,200	28,000
Office supplies	22,680	23,680	23,545	20,372
Field supplies	22,780	21,780	20,438	40,594
Books and records	3,045	3,045	2,235	2,489
Food for prisoners	285,000	285,000	291,470	254,961
Medical and nursing supplies	45,000	45,000	49,595	34,727
Crime prevention	4,700	4,700	4,519	4,870
Gasoline	180,000	180,000	166,922	168,142
Uniform equipment and weapons	133,900	133,900	110,363	90,080
Dues and subscriptions	3,650	3,650	3,362	2,842
K-9 expenses	2,800	3,300	2,992	2,601
Process servers	49,000	48,500	35,007	36,470
Health professionals	341,250	341,250	316,757	292,302
Communication Center	413,508	414,078	414,078	396,676
Automobile maintenance	76,125	73,625	56,763	63,385
Radio maintenance	28,000	29,930	28,897	28,004
Interoperability Grant	-	-	-	98,459
Sheriff Merit Board	15,225	15,225	15,095	13,605
Special service	-	-	744	449
MEG unit	10,882	10,882	10,882	10,882
Drug enforcement	-	-	11,974	8,798
Automobile purchase	171,500	171,500	171,500	96,857
Miscellaneous equipment	12,700	12,700	12,029	17,089
	<u>7,968,541</u>	<u>7,968,541</u>	<u>7,613,032</u>	<u>7,469,454</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Emergency Services:				
Department head	\$ 61,277	\$ 61,277	\$ 61,277	\$ 29,507
Response Coordinator/P.T.	19,698	19,698	17,732	12,581
Office supplies	575	575	577	1,692
Volunteer awards & recognition	300	300	299	490
Gasoline	1,300	1,800	1,460	846
Uniforms	800	800	778	1,392
Telephone	-	-	-	54
Communication/Direct TV	1,200	1,200	984	1,258
Mileage	1,500	1,500	1,334	671
Emergency call	5,600	5,600	1,614	4,632
Utilities	13,500	13,000	7,020	10,212
Equipment maintenance	11,000	11,000	5,550	5,250
Public awareness campaign	2,500	2,500	5,421	503
HMEP LEPC grant	13,000	13,000	4,733	-
IECGP grant	-	-	-	8,849
Equipment rental	1,000	1,000	-	-
New equipment	4,500	4,500	3,791	3,360
EOC Technology grant	12,665	12,665	20,570	15,968
Miscellaneous equipment	3,500	3,500	2,696	1,357
	153,915	153,915	135,836	98,622
Judicial - Court Security:				
Salaries	435,862	435,862	429,530	414,499
Contractual services	40,600	40,600	41,354	39,727
New equipment	5,225	5,225	5,001	4,616
	481,687	481,687	475,885	458,842
Judicial - Court Services Probation				
Upgrade:				
Office supplies	2,500	2,500	1,325	1,599
Books and records	1,000	1,000	936	945
Gas/oil	12,180	19,180	16,192	16,292
Dues and subscriptions	1,000	1,000	355	601
Contractual services	106,000	99,960	57,320	18,783
Work release/electronic monitoring	50,000	50,000	28,345	32,881
Medical services	35,525	43,525	44,510	41,644
Grants	28,000	7,000	-	-
T/PCC	7,613	10,653	10,115	9,288
Meals/miles	1,000	1,000	262	399
Vehicle maintenance	11,000	11,000	2,592	4,852
Office equipment maintenance	2,030	2,030	509	326
Training	15,834	15,834	12,835	17,299
Center for Prevention and Abuse	27,000	27,000	27,000	27,000
Computer equipment	29,120	33,120	31,698	28,156

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
EXPENDITURES (CONTINUED)				
Judicial - Court Services Probation				
Upgrade (Continued):				
Vehicle acquisition	\$ 52,500	\$ 52,500	\$ 37,653	\$ 62,615
Officer safety equipment	4,160	9,160	8,525	6,564
Miscellaneous equipment	4,000	4,000	3,788	4,536
	390,462	390,462	283,960	273,780
Judicial - Court Services and Juvenile Detention:				
Director - salary	104,019	104,019	104,384	98,398
Chief probation officer	246,461	246,461	248,327	247,327
Officers merit	2,500	2,500	-	2,500
Probation officers	843,439	843,439	839,931	800,321
Pretrial officers	127,264	127,264	127,239	122,149
Stipends	7,000	7,000	9,500	6,800
On call wages	35,000	35,000	37,193	36,661
Clerk hire	145,140	145,140	137,163	123,252
Part time	15,000	15,000	9,528	5,661
Overtime	2,550	2,550	448	1,793
Detention	140,000	140,000	112,770	133,375
Private homes and institutions	235,000	235,000	213,060	132,279
	1,903,373	1,903,373	1,839,543	1,710,516
Judicial - Courts:				
Court secretaries	34,948	34,948	34,937	33,059
Guardian Ad Litem	45,041	45,041	45,032	43,422
Part-time help	9,206	9,206	9,206	11,519
Office supplies	2,000	2,000	1,287	3,059
Jurors' food and lodging	1,500	2,500	1,927	1,652
Judge's salaries	4,000	4,000	3,807	-
Attorney's fees	55,000	54,000	34,779	46,280
Court reporting fees	7,000	7,000	6,026	6,312
Witness fees	8,500	8,500	4,361	5,187
Testing fees	36,500	36,500	24,468	27,883
Indigent publications	500	500	204	-
Office equipment maintenance	1,600	1,600	650	-
Juror's lodging	100	100	-	-
Miscellaneous equipment	2,000	2,000	1,664	1,802
	207,895	207,895	168,348	180,175
Judicial - Legal Services:				
Pre-trial assessment officer	41,443	41,443	41,432	39,575
Clerical	45,847	45,847	45,643	33,239
Overtime	500	500	-	-
Office supplies	800	800	693	527
Books and records	200	200	-	-
Mileage	50	50	20	8
Office equipment maintenance	500	500	-	-
New equipment	600	600	592	678
	89,940	89,940	88,380	74,027

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Coroner:				
Coroner - salary	\$ 64,294	\$ 56,702	\$ 56,702	\$ 53,734
Clerk hire	24,863	24,863	24,857	23,813
Deputy Coroner	39,929	35,162	35,162	36,658
Part-time clerical	1,000	1,000	949	-
Part-time Deputy Coroner expense	56,100	56,100	54,840	64,470
Clerical overtime	500	500	484	-
Inquest transcription	3,000	3,000	1,450	3,383
Jurors	1,050	1,050	320	750
Office supplies	600	1,100	1,124	721
Investigation supplies	1,500	1,500	738	160
Books and records	500	-	-	-
Gasoline	2,000	2,000	1,761	1,917
Dues and subscriptions	600	600	545	545
Pathologist and laboratory	74,000	89,500	85,391	67,001
Morgue use	18,000	19,750	22,360	17,065
Mileage	2,000	2,000	2,023	2,583
Body removal	10,000	8,000	7,810	11,387
Indigent burial	2,000	250	250	-
Vehicle maintenance	1,500	359	359	950
Office equipment maintenance	500	500	352	-
Grant equipment	1,400	1,400	2,330	581
	<u>305,336</u>	<u>305,336</u>	<u>299,807</u>	<u>285,718</u>
Education - County Superintendent of				
Education Service Region:				
Clerk hire	71,947	71,947	72,594	76,496
Part-time clerk	18,000	18,000	11,251	15,103
Alternative school staff	-	-	49,286	-
IMRF	-	-	6,179	-
Social Security	-	-	3,745	-
Office supplies	1,573	1,413	671	1,701
Dues and subscriptions	2,746	2,906	2,906	2,615
Mileage	3,050	3,050	3,072	2,918
Office equipment maintenance	183	183	-	-
	<u>97,499</u>	<u>97,499</u>	<u>149,704</u>	<u>98,833</u>

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Farm Operations:				
Fertilizer and chemicals	\$ 13,900	\$ 13,761	\$ 13,761	\$ 12,223
Seed	6,500	6,742	6,740	6,578
Insurance	650	547	547	537
	21,050	21,050	21,048	19,338
General Governmental Services -				
General County:				
Systems administrator	90,381	90,381	90,700	86,308
I.T. manager	60,000	52,840	2,961	-
Human resources manager	64,275	20,935	9,892	63,498
Clerk hire	-	-	-	24,391
Overtime	2,500	5,100	5,298	3,715
Employees' group insurance	1,994,492	2,223,869	2,229,949	2,021,739
Office supplies	23,735	23,735	23,511	21,946
Service recognition awards	3,000	3,000	2,935	2,241
Computer supplies	17,000	17,000	16,726	13,973
Copy machine supplies	25,000	25,000	22,856	17,842
Computer contract	168,089	171,589	171,471	198,254
Computer maintenance	38,000	38,000	30,632	34,340
Administrative adjudication services	7,500	8,710	8,500	4,516
Tax notice handling	10,000	10,000	3,576	5,814
Employee physicals	500	500	-	-
Postage	150,000	150,000	150,279	154,659
Copy machine maintenance	58,000	61,500	28,762	25,458
Legislative program	10,000	10,000	7,500	7,500
Education and training	104,971	104,971	79,542	54,277
Computer training	4,500	6,500	6,223	1,628
Pekin landfill	1,550,000	1,550,000	-	7,537
Youth Services Board	15,000	15,000	15,000	15,000
Tri-County Regional Planning Commission	16,000	16,000	16,000	16,000
Tazewell County Soil and Water Conservation	7,500	7,500	7,500	7,500
Labor relations	7,500	6,700	3,501	289
Economic Development Council	81,900	81,900	-	77,525
Center for Prevention of Abuse	31,000	31,000	31,000	27,000

TAZEWELL COUNTY, ILLINOIS

General Account

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
General Governmental Services -				
General County (Continued):				
Bridge lighting pledge	\$ 250	\$ 250	\$ 250	\$ 250
Heartland Community Health Clinic	5,000	5,000	5,000	5,000
Heartland water resources	4,000	4,000	4,000	4,000
House of Hope	-	-	-	4,000
Technology upgrades	100,000	108,740	80,717	81,662
Software/licenses	60,000	60,000	48,821	81,201
Hazmat equipment	3,000	3,000	2,999	-
Law enforcement technology	102,726	102,726	102,309	-
Contingent and miscellaneous	874,205	603,828	-	-
	<u>5,690,024</u>	<u>5,619,274</u>	<u>3,208,410</u>	<u>3,069,063</u>
Debt service:				
Principal	-	-	29,781	28,616
Interest	-	-	2,635	3,801
	<u>-</u>	<u>-</u>	<u>32,416</u>	<u>32,417</u>
Total expenditures	<u>26,241,966</u>	<u>26,241,966</u>	<u>22,439,394</u>	<u>20,901,095</u>
Excess (deficiency) of revenues over expenditures	<u>(2,030,597)</u>	<u>(2,030,597)</u>	<u>2,254,095</u>	<u>508,310</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	225,000	225,000	-	-
Transfers in	-	-	43,776	13,567
Transfers out	-	-	(19,799)	(198,570)
Total other financing sources (uses)	<u>225,000</u>	<u>225,000</u>	<u>23,977</u>	<u>(185,003)</u>
Net change in fund balance	<u>\$ (1,805,597)</u>	<u>\$ (1,805,597)</u>	<u>2,278,072</u>	<u>323,307</u>
FUND BALANCE				
Beginning of year			<u>15,809,389</u>	<u>15,486,082</u>
End of year			<u>\$ 18,087,461</u>	<u>\$ 15,809,389</u>

TAZEWELL COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 1,600,000	\$ 1,600,000	\$ 1,598,449	\$ 1,548,051
Taxes - public safety sales tax	975,000	975,000	1,132,195	986,091
Intergovernmental revenue - replacement taxes	<u>163,048</u>	<u>163,048</u>	<u>112,605</u>	<u>112,363</u>
Total revenues	2,738,048	2,738,048	2,843,249	2,646,505
EXPENDITURES				
Retirement - Illinois Municipal Retirement Fund	<u>2,616,600</u>	<u>2,616,600</u>	<u>2,721,596</u>	<u>2,433,750</u>
Net change in fund balance	<u>\$ 121,448</u>	<u>\$ 121,448</u>	121,653	212,755
FUND BALANCE				
Beginning of year			<u>990,544</u>	<u>777,789</u>
End of year			<u>\$ 1,112,197</u>	<u>\$ 990,544</u>

TAZEWELL COUNTY, ILLINOIS

County Highway Fund

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

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	<u>Original Budget</u>	<u>2012 Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 1,545,000	\$ 1,545,000	\$ 1,543,484	\$ 1,243,407
Intergovernmental revenue - replacement taxes	170,669	170,669	173,528	173,211
Charges for services - highway maintenance fees and construction reimbursement	52,550	52,550	96,557	156,811
Interest	3,000	3,000	7,067	5,531
Miscellaneous	38,000	38,000	22,094	8,498
Total revenues	<u>1,809,219</u>	<u>1,809,219</u>	<u>1,842,730</u>	<u>1,587,458</u>
EXPENDITURES				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	87,731	87,731	87,708	83,776
Engineers	176,908	176,908	176,864	168,879
Maintenance foreman	63,468	63,468	63,453	60,606
Maintenance personnel	535,738	535,738	535,872	517,936
Clerk hire	32,648	32,648	32,641	33,818
Surveyor stipend	3,500	3,500	3,500	3,500
Temporary personnel	20,000	20,000	13,787	8,835
Overtime premium	88,000	88,000	46,709	69,769
Medical insurance	183,703	183,703	156,476	143,406
Office supplies	4,300	5,800	5,464	5,453
Clothing allowance	7,700	7,700	15,300	1,112
Engineering supplies	10,000	10,000	9,706	4,097
Field engineer expense	10,000	8,500	7,618	9,529
Dues and subscriptions	2,300	2,300	1,812	2,193
Gasoline	102,000	102,000	91,328	117,352
Engineering consultant	75,000	75,000	-	-
Publication of legal notices	750	750	220	-
Maintenance of roads - materials	35,000	35,000	23,583	28,352
Highway maintenance	5,000	6,500	6,164	5,174
Conference and seminars	4,000	4,000	3,348	2,177
Tech equipment	5,000	5,000	4,002	-
Training	3,000	1,500	838	1,100
Maintenance of buildings	72,000	72,000	51,614	66,901
Maintenance of machinery and equipment	80,000	89,000	111,050	95,326
New equipment	190,000	190,000	189,724	166,809
Road improvement	68,000	68,000	64,950	67,708
Contingency	95,851	86,851	-	-
	<u>1,961,597</u>	<u>1,961,597</u>	<u>1,703,731</u>	<u>1,663,808</u>
Debt service:				
Principal	46,500	46,500	20,125	142,177
Interest	4,775	4,775	4,773	5,611
	<u>51,275</u>	<u>51,275</u>	<u>24,898</u>	<u>147,788</u>
Total expenditures	<u>2,012,872</u>	<u>2,012,872</u>	<u>1,728,629</u>	<u>1,811,596</u>
Excess (deficiency) of revenues over expenditures	<u>(203,653)</u>	<u>(203,653)</u>	<u>114,101</u>	<u>(224,138)</u>
OTHER FINANCING SOURCES				
Proceeds from capital lease obligation	-	-	-	164,902
Transfers in	85,000	85,000	83,790	85,968
Total other financing sources	<u>85,000</u>	<u>85,000</u>	<u>83,790</u>	<u>250,870</u>
Net change in fund balance	<u>\$ (118,653)</u>	<u>\$ (118,653)</u>	<u>197,891</u>	<u>26,732</u>
FUND BALANCE				
Beginning of year			<u>1,155,894</u>	<u>1,129,162</u>
End of year			<u>\$ 1,353,785</u>	<u>\$ 1,155,894</u>

TAZEWELL COUNTY, ILLINOIS

County Motor Fuel Tax Fund

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 3,017,300	\$ 3,017,300	\$ 2,866,571	\$ 2,959,493
Charges for services:				
Reimbursement for services and materials	79,800	79,800	41,298	302,016
Interest	<u>65,000</u>	<u>65,000</u>	<u>37,940</u>	<u>74,162</u>
 Total revenues	 <u>3,162,100</u>	 <u>3,162,100</u>	 <u>2,945,809</u>	 <u>3,335,671</u>
 EXPENDITURES				
Highways:				
Superintendent's salary	123,933	123,933	123,494	117,173
Illinois Municipal Retirement	17,004	17,004	16,687	15,024
Social Security	9,481	9,481	8,620	8,373
Medical insurance	10,712	10,712	10,712	10,491
Engineering	35,000	35,000	28,601	34,700
Mileage	750	750	574	484
Maintenance	<u>3,730,000</u>	<u>3,730,000</u>	<u>3,361,924</u>	<u>3,482,449</u>
 Total expenditures	 <u>3,926,880</u>	 <u>3,926,880</u>	 <u>3,550,612</u>	 <u>3,668,694</u>
 Net change in fund balance	 <u>\$ (764,780)</u>	 <u>\$ (764,780)</u>	 (604,803)	 (333,023)
 FUND BALANCE				
Beginning of year			<u>6,380,330</u>	<u>6,713,353</u>
 End of year			 <u>\$ 5,775,527</u>	 <u>\$ 6,380,330</u>

TAZEWELL COUNTY, ILLINOIS

Township Motor Fuel Tax Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	Original Budget	Amended Budget	Actual	2011 Actual
REVENUES				
Intergovernmental revenue:				
Motor fuel tax allotments	\$ 1,050,000	\$ 1,050,000	\$ 1,222,322	\$ 1,227,191
Charges for services:				
Reimbursements for services and materials	-	-	-	19,038
Interest	3,500	3,500	5,899	8,114
Miscellaneous income	202,622	202,622	580	-
Total revenues	1,256,122	1,256,122	1,228,801	1,254,343
EXPENDITURES				
Highways:				
Contract construction	1,350,000	1,350,000	1,010,218	1,060,872
Excess (deficiency) of revenues over expenditures	(93,878)	(93,878)	218,583	193,471
OTHER FINANCING USES				
Transfers out	(85,000)	(85,000)	(83,790)	(85,968)
Net change in fund balance	\$ (178,878)	\$ (178,878)	134,793	107,503
FUND BALANCE				
Beginning of year			936,602	829,099
End of year			\$ 1,071,395	\$ 936,602

TAZEWELL COUNTY, ILLINOIS

County Bridge Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 451,000	\$ 451,000	\$ 450,693	\$ 450,574
Intergovernmental revenue - personal property replacement tax	50,000	50,000	77,353	77,212
Charges for services - fees earned from other governmental units	75,000	75,000	-	-
Interest	<u>15,000</u>	<u>15,000</u>	<u>6,934</u>	<u>18,549</u>
Total revenues	<u>591,000</u>	<u>591,000</u>	<u>534,980</u>	<u>546,335</u>
 EXPENDITURES				
Highways:				
Engineering	180,000	180,000	176,489	151,367
Bridge construction	<u>780,000</u>	<u>780,000</u>	<u>491,581</u>	<u>291,304</u>
Total expenditures	<u>960,000</u>	<u>960,000</u>	<u>668,070</u>	<u>442,671</u>
Net change in fund balance	<u>\$ (369,000)</u>	<u>\$ (369,000)</u>	(133,090)	103,664
 FUND BALANCE				
Beginning of year			<u>2,640,807</u>	<u>2,537,143</u>
End of year			<u>\$ 2,507,717</u>	<u>\$ 2,640,807</u>

TAZEWELL COUNTY, ILLINOIS

Federal Aid Matching Tax Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 465,000	\$ 465,000	\$ 464,549	\$ 514,491
Intergovernmental revenue:				
Replacement tax	10,000	10,000	14,936	14,909
Reimbursements from local governments	860,000	860,000	-	135,593
Grant income - CDAP grant	-	-	195,603	-
Interest	8,000	8,000	8,719	17,323
Miscellaneous income	-	-	-	18,301
	<u>1,343,000</u>	<u>1,343,000</u>	<u>683,807</u>	<u>700,617</u>
Total revenues				
EXPENDITURES				
Highways:				
Staff engineer	60,452	60,452	60,437	57,726
P.E. license stipend	1,963	1,963	1,963	1,963
Illinois Municipal Retirement	8,563	8,563	8,450	7,444
Social Security	4,775	4,775	4,702	4,512
Medical insurance	10,712	10,712	10,712	7,629
Contract construction and road improvements	1,336,000	1,336,000	463,938	871,176
Wagonseller road grant	-	-	389,923	-
Special right of way	10,000	10,000	9,894	10,000
	<u>1,432,465</u>	<u>1,432,465</u>	<u>950,019</u>	<u>960,450</u>
Total expenditures				
Net change in fund balance	<u>\$ (89,465)</u>	<u>\$ (89,465)</u>	(266,212)	(259,833)
FUND BALANCE				
Beginning of year			<u>1,935,082</u>	<u>2,194,915</u>
End of year			<u>\$ 1,668,870</u>	<u>\$ 1,935,082</u>

TAZEWELL COUNTY, ILLINOIS

Township Bridge Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services - maintenance and construction	\$ -	\$ -	\$ -	\$ 77,568
Interest	<u>500</u>	<u>500</u>	<u>388</u>	<u>234</u>
Total revenues	<u>500</u>	<u>500</u>	<u>388</u>	<u>77,802</u>
EXPENDITURES				
Highways:				
Engineer consultant	-	-	-	18,019
Bridge construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>281,799</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>299,818</u>
Net change in fund balance	<u>\$ 500</u>	<u>\$ 500</u>	388	(222,016)
FUND BALANCE				
Beginning of year			<u>181,374</u>	<u>403,390</u>
End of year			<u>\$ 181,762</u>	<u>\$ 181,374</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - general property taxes	\$ 677,046	\$ 677,046	\$ 676,402	\$ 651,257
Intergovernmental revenues:				
Replacement taxes	170,000	170,000	163,085	162,787
Grants:				
Bioterrorism preparedness	155,759	155,759	167,588	215,963
IDPA Medicaid	156,413	156,413	142,984	156,413
Illinois breast/cervical center	235,410	235,410	242,725	254,900
IDPA Medi-check	206,422	206,422	(1,364)	281,563
IDPH local health protection	217,066	217,066	215,799	216,161
IDPH hearing and vision	19,000	19,000	-	-
Tobacco grant	44,239	44,239	41,394	44,547
Dental health (Doral Dental)	575,000	575,000	472,544	556,615
Family case management	370,245	370,245	350,560	389,089
Women, infants, children	368,872	368,872	381,259	396,466
Teen Reach	130,129	130,129	118,704	228,720
Illinois Environmental Protection Agency - Solid Waste Enforcement Grant	64,017	64,017	70,277	63,847
SPF - sig	99,990	99,990	93,876	111,374
Decision driving	29,277	29,277	25,903	21,662
Medicare	3,500	3,500	2,415	4,547
Drug free communities	-	-	17,498	-
Other	1,315,187	1,315,187	1,110,130	1,054,813
	<u>4,160,526</u>	<u>4,160,526</u>	<u>3,615,377</u>	<u>4,159,467</u>
Charges for services:				
Fees:				
Dental clinic patient	40,000	40,000	31,976	36,083
Immunizations and other	109,350	109,350	126,453	122,394
Environmental health	275,000	275,000	293,052	298,224
Teen Reach	140,000	140,000	139,792	151,533
	<u>564,350</u>	<u>564,350</u>	<u>591,273</u>	<u>608,234</u>
Interest	25,000	25,000	16,211	35,596
Susan G. Komen grant	64,367	64,367	62,694	52,101
Miscellaneous	14,000	14,000	25,301	35,467
	<u>5,505,289</u>	<u>5,505,289</u>	<u>4,987,258</u>	<u>5,542,122</u>
Total revenues				

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Health and welfare:				
County health:				
Department head	\$ 75,430	\$ 75,430	\$ 75,406	\$ 55,330
Administrative staff	254,255	233,255	225,719	202,811
Health education staff	60,215	71,000	70,362	53,754
Nursing staff	236,900	236,900	240,658	194,685
Environmental health staff	365,100	354,315	368,495	333,171
Screening technician	30,420	30,420	29,675	39,106
Maintenance salaries	55,308	55,308	54,217	51,419
On-call help	21,000	21,000	20,813	20,380
Part-time help	8,000	4,000	2,021	2,021
Overtime	4,500	2,500	1,547	2,400
Medical insurance	160,455	131,040	150,430	132,976
Office supplies	4,500	8,098	7,970	6,580
Educational materials	6,500	11,482	11,071	9,734
Medical supplies - field staff	50,000	61,545	69,593	64,097
Technical supplies	10,000	10,000	11,232	12,338
Contractual services	106,575	128,834	134,359	131,933
Medical service	12,000	12,000	11,421	7,755
Postage	10,000	11,353	12,070	11,466
Mileage	24,000	31,913	35,409	30,556
Utilities	35,500	35,500	29,851	33,822
Vehicle maintenance	2,500	2,500	1,056	1,421
Building maintenance	17,000	21,170	20,907	18,823
Conferences and seminars	2,000	2,000	1,100	1,880
Education and training	3,500	3,500	3,489	7,878
Building, equipment, and furniture	10,000	10,595	8,733	20,766
Contingency	78,283	78,283	-	-
	<u>1,643,941</u>	<u>1,643,941</u>	<u>1,597,604</u>	<u>1,447,102</u>

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Health and welfare (continued):				
Addiction prevention:				
Salaries	\$ 34,832	\$ 34,832	\$ 21,885	\$ 33,706
Medical insurance	6,946	6,946	2,606	6,167
Mileage	510	510	-	436
	42,288	42,288	24,491	40,309
Women, infants, and children:				
Salaries	306,927	306,927	301,155	285,792
Medical insurance	42,372	42,372	48,342	42,996
Office supplies	19,522	19,522	19,743	25,251
Contractual services	7,210	7,210	9,934	13,346
Postage	1,500	1,500	1,813	1,184
Mileage	5,329	5,329	2,218	3,465
Education and training	900	900	1,871	604
Equipment	350	350	4,649	8,294
	384,110	384,110	389,725	380,932
Teen Reach:				
Salaries	610,500	610,500	606,762	573,821
Medical insurance	32,687	32,687	35,198	29,343
Supplies	23,085	23,085	23,114	32,283
Contractual services	170,000	170,000	209,669	207,798
Postage	1,270	1,270	452	546
Mileage	9,000	9,000	10,798	9,015
Education and training	1,700	1,700	272	288
Equipment	3,500	3,500	1,654	4,493
	851,742	851,742	887,919	857,587

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Health and welfare (continued):				
Case management:				
Salaries	\$ 614,675	\$ 614,675	\$ 592,717	\$ 583,617
Medical insurance	67,932	67,932	59,021	65,960
Supplies	4,140	4,140	3,783	12,009
Contractual services	9,816	9,816	5,928	10,465
Postage	1,100	1,100	1,797	2,267
Travel	24,200	24,200	21,401	23,928
Education and training	2,000	2,000	1,387	1,046
Equipment	4,840	4,840	3,614	210
	728,703	728,703	689,648	699,502
Dental health services:				
Salaries	623,258	623,258	576,086	574,794
Medical insurance	44,951	44,951	52,174	40,452
Dental health supplies	49,650	49,650	44,888	58,481
Contractual	62,000	62,000	36,173	37,540
Postage	200	200	742	155
Mileage	900	900	1,891	1,802
DHC rent and utilities	62,000	62,000	64,706	56,007
Education and training	3,000	3,000	362	3,194
Equipment	30,000	30,000	30,576	62,672
	875,959	875,959	807,598	835,097
Special grants:				
Salaries	716,159	716,159	526,732	554,102
Medical insurance	78,145	78,145	63,501	54,082
Supplies	35,140	35,140	49,475	63,109
Contractual services	68,873	68,873	77,626	88,700
Patient care	166,959	166,959	154,806	206,758
Postage	3,835	3,835	1,503	2,980
Mileage	19,859	19,859	9,608	13,492
Education and training	10,603	10,603	10,029	9,333
Equipment	2,500	2,500	20,802	15,653
	1,102,073	1,102,073	914,082	1,008,209

TAZEWELL COUNTY, ILLINOIS

County Health Fund

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
EXPENDITURES (CONTINUED)				
Debt service:				
Principal	\$ 37,000	\$ 37,000	\$ 23,695	\$ 14,964
Interest	-	-	6,336	15,067
	<u>37,000</u>	<u>37,000</u>	<u>30,031</u>	<u>30,031</u>
 Total expenditures	 <u>5,665,816</u>	 <u>5,665,816</u>	 <u>5,341,098</u>	 <u>5,298,769</u>
 Net change in fund balance	 <u>\$ (160,527)</u>	 <u>\$ (160,527)</u>	 (353,840)	 243,353
 FUND BALANCE				
Beginning of year			<u>3,728,485</u>	<u>3,485,132</u>
End of year			<u>\$ 3,374,645</u>	<u>\$ 3,728,485</u>

TAZEWELL COUNTY, ILLINOIS

Social Security Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012		Actual	2011 Actual
	Original Budget	Amended Budget		
REVENUES				
Taxes - general property taxes	\$ 1,050,000	\$ 1,050,000	\$ 1,049,019	\$ 863,031
Taxes - public safety sales tax	450,000	450,000	486,645	467,774
Intergovernmental revenue - replacement tax	20,000	20,000	20,000	20,000
Total revenues	1,520,000	1,520,000	1,555,664	1,350,805
EXPENDITURES				
Retirement: Social Security	1,550,000	1,550,000	1,360,532	1,312,898
Net change in fund balance	\$ (30,000)	\$ (30,000)	195,132	37,907
FUND BALANCE				
Beginning of year			835,330	797,423
End of year			\$ 1,030,462	\$ 835,330

TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
REVENUES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Charges for services - registration fees, kennel services, city contracts	\$ 468,659	\$ 468,659	\$ 453,129	\$ 457,816
Fines and forfeitures	15,600	15,600	17,100	17,610
Interest	1,000	1,000	525	1,372
Donations	1,500	1,500	3,085	1,881
Miscellaneous	2,500	2,500	3,130	3,605
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	489,259	489,259	476,969	482,284
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
Health and welfare:				
Department head salary	58,595	58,595	58,580	55,961
Kennel manager	22,645	22,645	22,575	24,521
Animal rabies warden	79,632	79,632	50,614	70,520
Kennel assistant	20,043	20,043	20,039	19,385
On call	9,600	9,600	9,552	9,256
Clerk hire	29,892	29,892	29,886	28,939
Part-time help	18,000	19,700	20,093	20,813
Overtime	15,000	15,000	13,885	16,296
IMRF	34,767	34,767	30,543	31,308
Social Security	19,386	19,386	15,983	17,199
Medical insurance	52,851	52,851	42,734	51,244
Office supplies	1,300	1,300	524	742
Feed	1,300	1,300	780	720
Drugs, vaccines, and medical supplies	2,932	2,932	2,855	2,639
Cleaning, maintenance, and chemical supplies	4,771	4,771	4,267	4,918
Gasoline	18,393	18,393	17,990	19,514
Uniforms	750	750	572	453
Consulting fees	500	500	-	-
Veterinary office service	21,800	21,800	21,800	21,478
Telephone	5,000	5,000	3,824	2,962
Cellular telephone	1,382	1,682	1,697	1,260

TAZEWELL COUNTY, ILLINOIS

Animal Control Fund

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	Original Budget	Amended Budget	Actual	Actual
EXPENDITURES (CONTINUED)				
Health and welfare (continued):				
Postage	\$ 15,530	\$ 16,330	\$ 16,670	\$ 14,995
Communication center	4,746	4,746	4,546	4,355
Alarm service	639	639	654	628
Printing	500	500	340	336
Gas, electricity, and water	9,525	9,525	8,655	9,161
Garbage collection	1,673	1,673	1,382	1,677
Maintenance	8,068	8,968	8,318	9,560
Claims	500	500	-	-
Veterinary association	5,000	5,000	1,390	2,775
Spay/neuter deposit reimbursement	5,350	5,350	4,290	4,751
New equipment	24,783	21,083	19,916	6,107
Building construction and remodeling	-	-	-	11,800
Contingency	24,743	24,743	-	-
	519,596	519,596	434,954	466,273
Total expenditures				
Net change in fund balance	\$ (30,337)	\$ (30,337)	42,015	16,011
 FUND BALANCE				
Beginning of year			593,024	577,013
End of year			\$ 635,039	\$ 593,024

TAZEWELL COUNTY, ILLINOIS

Persons With Developmental Disabilities Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Taxes - general property taxes	\$ 516,580	\$ 516,580	\$ 516,117	\$ 515,939
EXPENDITURES				
Health and welfare:				
Publication of legal notices	75	75	-	-
Building repair and maintenance	4,000	4,000	1,143	596
Equipment repair and maintenance	2,500	2,500	1,429	1,457
Grounds maintenance	1,000	1,000	-	-
CIRT Convention	2,000	2,000	675	2,000
Special recreation	8,638	8,638	8,638	7,638
Central Illinois Riding therapy	21,150	21,150	21,150	21,150
Fondulac Park	8,638	8,638	8,638	7,638
Tazewell County Resource Center	448,000	448,000	448,000	448,000
Loan repayment	20,000	20,000	20,000	20,000
Contingency	25,800	25,800	-	-
	<u>541,801</u>	<u>541,801</u>	<u>509,673</u>	<u>508,479</u>
Total expenditures				
	<u>\$ (25,221)</u>	<u>\$ (25,221)</u>	6,444	7,460
FUND BALANCE				
Beginning of year			<u>92,497</u>	<u>85,037</u>
End of year			<u>\$ 98,941</u>	<u>\$ 92,497</u>

TAZEWELL COUNTY, ILLINOIS

Veterans' Assistance Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012		Actual	2011 Actual
	Original Budget	Amended Budget		
REVENUES				
Taxes - general property taxes	\$ 180,818	\$ 180,818	\$ 180,712	\$ 190,795
Miscellaneous income	-	-	1,986	578
Total revenues	<u>180,818</u>	<u>180,818</u>	<u>182,698</u>	<u>191,373</u>
EXPENDITURES				
Health and welfare:				
Department head	38,754	38,754	38,892	37,008
Clerk hire	22,873	22,873	22,955	21,842
Medical insurance	10,767	10,767	10,739	10,507
Office supplies	600	600	583	583
Food	5,000	6,880	6,817	5,490
Dues and subscriptions	225	225	225	225
Telephone	2,000	1,650	1,092	1,616
Mileage	2,600	2,950	2,947	2,970
Indigent burial	1,260	1,260	630	1,260
Lodging	200	200	-	-
Education and training	200	200	-	150
Emergency assistance	110,000	110,000	86,894	109,182
New equipment	200	200	190	-
Contingency	9,734	7,854	-	-
Total expenditures	<u>204,413</u>	<u>204,413</u>	<u>171,964</u>	<u>190,833</u>
Net change in fund balance	<u>\$ (23,595)</u>	<u>\$ (23,595)</u>	10,734	540
FUND BALANCE				
Beginning of year			<u>176,023</u>	<u>175,483</u>
End of year			<u>\$ 186,757</u>	<u>\$ 176,023</u>

TAZEWELL COUNTY, ILLINOIS

Law Library Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services - law library fees	\$ 66,000	\$ 66,000	\$ 61,092	\$ 62,307
EXPENDITURES				
Judicial:				
Part-time personnel	9,206	9,206	6,354	-
Books and records	<u>65,000</u>	<u>65,000</u>	<u>49,602</u>	<u>65,867</u>
Total expenditures	<u>74,206</u>	<u>74,206</u>	<u>55,956</u>	<u>65,867</u>
Excess (deficiency) of revenues over expenditures	(8,206)	(8,206)	5,136	(3,560)
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,619</u>
Net change in fund balance	<u>\$ (8,206)</u>	<u>\$ (8,206)</u>	5,136	23,059
FUND BALANCE				
Beginning of year			<u>92,531</u>	<u>69,472</u>
End of year			<u>\$ 97,667</u>	<u>\$ 92,531</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Automation Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services - automation revenue	\$ 170,000	\$ 170,000	\$ 174,133	\$ 165,864
Interest	<u>1,000</u>	<u>1,000</u>	<u>688</u>	<u>1,091</u>
Total revenues	<u>171,000</u>	<u>171,000</u>	<u>174,821</u>	<u>166,955</u>
EXPENDITURES				
Judicial:				
County officer	-	-	-	21,018
Clerk hire	25,838	25,838	25,832	24,766
Clerk hire - exempt	85,952	85,952	85,929	82,049
Part-time	15,000	-	867	-
Overtime	1,000	1,000	-	-
Supplies	10,000	10,000	7,932	4,789
Contractual	20,000	20,000	17,368	17,044
Mileage	300	300	80	-
Education and training	2,000	2,000	-	164
Equipment	<u>12,000</u>	<u>27,000</u>	<u>22,702</u>	<u>2,487</u>
Total expenditures	<u>172,090</u>	<u>172,090</u>	<u>160,710</u>	<u>152,317</u>
Net change in fund balance	<u>\$ (1,090)</u>	<u>\$ (1,090)</u>	14,111	14,638
FUND BALANCE				
Beginning of year			<u>223,911</u>	<u>209,273</u>
End of year			<u>\$ 238,022</u>	<u>\$ 223,911</u>

TAZEWELL COUNTY, ILLINOIS

Economic Development Grant Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	Original Budget	Amended Budget	Actual	2011 Actual
REVENUES				
Loan repayment	\$ 96,080	\$ 96,080	\$ 125,625	\$ 75,329
Interest	<u>1,400</u>	<u>1,400</u>	<u>24,997</u>	<u>25,109</u>
Total revenues	97,480	97,480	150,622	100,438
 EXPENDITURES				
Community development:				
Loan disbursements	<u>250,000</u>	<u>250,000</u>	<u>242,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (152,520)</u>	<u>\$ (152,520)</u>	(91,378)	100,438
 FUND BALANCE				
Beginning of year			<u>361,048</u>	<u>260,610</u>
End of year			<u>\$ 269,670</u>	<u>\$ 361,048</u>

TAZEWELL COUNTY, ILLINOIS

County Recorder Automation Fund

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

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services:				
Automation revenue	\$ 75,000	\$ 75,000	\$ 79,562	\$ 71,890
GIS revenue	<u>24,000</u>	<u>24,000</u>	<u>26,557</u>	<u>24,168</u>
Total revenues	<u>99,000</u>	<u>99,000</u>	<u>106,119</u>	<u>96,058</u>
EXPENDITURES				
General governmental services:				
Clerk hire	10,938	10,938	10,938	-
Part-time help	1,500	1,500	-	-
Overtime	1,500	1,500	47	691
Illinois Municipal Retirement	250	1,500	1,449	95
Social Security	250	850	774	-
Office supplies	2,500	650	210	-
Books and records	9,000	9,000	8,504	5,561
Dues and subscriptions	1,000	1,000	-	425
Contractual services	2,000	2,000	62	60
Computer user fee	80,000	80,000	65,383	61,120
Photography and microfilm	3,000	3,000	1,181	86
Equipment	500	500	-	-
Education and training	<u>2,500</u>	<u>2,500</u>	<u>75</u>	<u>426</u>
Total expenditures	<u>114,938</u>	<u>114,938</u>	<u>88,623</u>	<u>68,464</u>
Net change in fund balance	<u>\$ (15,938)</u>	<u>\$ (15,938)</u>	17,496	27,594
FUND BALANCE				
Beginning of year			<u>96,367</u>	<u>68,773</u>
End of year			<u>\$ 113,863</u>	<u>\$ 96,367</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Child Support Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental revenue - grant	\$ 37,884	\$ 37,884	\$ 42,341	\$ 40,117
Charges for services - child support fees	70,000	70,000	94,621	87,410
Interest	450	450	287	482
	<u>108,334</u>	<u>108,334</u>	<u>137,249</u>	<u>128,009</u>
Total revenues				
EXPENDITURES				
Judicial:				
Supervisor	-	-	-	3,325
Clerk hire	31,617	31,617	35,031	30,309
Part-time help	48,540	48,540	35,018	43,988
Overtime	1,500	1,500	-	-
Illinois Municipal Retirement	11,203	11,203	4,643	4,402
Social Security	6,247	6,247	3,883	5,011
Medical insurance	4,766	4,766	4,766	4,364
Supplies	5,000	5,000	85	-
Collection efforts	1,000	1,000	45	-
Mileage	500	500	-	-
Education and training	1,000	1,000	-	-
Equipment	5,000	5,000	-	-
	<u>116,373</u>	<u>116,373</u>	<u>83,471</u>	<u>91,399</u>
Total expenditures				
Net change in fund balance	<u>\$ (8,039)</u>	<u>\$ (8,039)</u>	53,778	36,610
FUND BALANCE				
Beginning of year			<u>254,069</u>	<u>217,459</u>
End of year			<u>\$ 307,847</u>	<u>\$ 254,069</u>

TAZEWELL COUNTY, ILLINOIS

Treasurer's Automation Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services - automation revenue	\$ 16,000	\$ 16,000	\$ 15,780	\$ 15,780
Interest	-	-	376	640
	<u>16,000</u>	<u>16,000</u>	<u>16,156</u>	<u>16,420</u>
Total revenues				
EXPENDITURES				
General governmental services:				
Deputy Collector	20,617	20,617	21,165	19,034
Office supplies	8,830	8,830	8,277	9,751
	<u>29,447</u>	<u>29,447</u>	<u>29,442</u>	<u>28,785</u>
Total expenditures				
Net change in fund balance	<u>\$ (13,447)</u>	<u>\$ (13,447)</u>	(13,286)	(12,365)
FUND BALANCE				
Beginning of year			<u>97,711</u>	<u>110,076</u>
End of year			<u>\$ 84,425</u>	<u>\$ 97,711</u>

TAZEWELL COUNTY, ILLINOIS

Solid Waste Planning Fund

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

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES				
Charges for services - tipping fees and landfill siting	\$ 434,876	\$ 434,876	\$ 401,655	\$ 423,278
Interest	5,000	5,000	6,602	9,834
Total revenues	<u>439,876</u>	<u>439,876</u>	<u>408,257</u>	<u>433,112</u>
EXPENDITURES				
Health and welfare:				
Salaries	180,503	180,503	151,996	143,963
Health insurance	34,328	34,328	21,870	34,408
Office supplies	500	500	372	500
Educational materials	500	500	460	500
Contractual services	200,000	200,000	182,885	189,344
Recycling	3,600	3,600	458	3,600
Postage	350	350	106	98
Mileage	4,000	4,000	2,785	2,164
Education and training	-	-	-	55
Equipment	500	500	148	500
Total expenditures	<u>424,281</u>	<u>424,281</u>	<u>361,080</u>	<u>375,132</u>
Excess of revenues over expenditures	15,595	15,595	47,177	57,980
OTHER FINANCING USES				
Transfers out	-	-	(6,602)	(9,834)
Net change in fund balance	<u>\$ 15,595</u>	<u>\$ 15,595</u>	40,575	48,146
FUND BALANCE				
Beginning of year			<u>1,104,736</u>	<u>1,056,590</u>
End of year			<u>\$ 1,145,311</u>	<u>\$ 1,104,736</u>

TAZEWELL COUNTY, ILLINOIS

Rural We-Care, Inc. Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUES				
Intergovernmental revenue - governmental grants	\$ 826,519	\$ 826,519	\$ 600,315	\$ 650,602
EXPENDITURES				
Health and welfare - contractual services	<u>826,519</u>	<u>826,519</u>	<u>600,315</u>	<u>650,602</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	-
FUND BALANCE				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ -</u>	<u>\$ -</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Document Storage Fund

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

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012		Actual	2011 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for services - document storage fees	\$ 170,000	\$ 170,000	\$ 173,254	\$ 165,408
Interest	950	950	505	918
Total revenues	170,950	170,950	173,759	166,326
EXPENDITURES				
Judicial:				
County officer	-	-	-	49,041
Exempt personnel	43,837	43,837	43,826	45,206
Clerk hire	82,127	82,127	82,205	78,338
Part-time help	20,000	20,000	9,827	16,441
Overtime	1,000	1,000	-	-
Illinois Municipal Retirement	-	-	-	22,404
Social Security	-	-	-	5,002
Medical insurance	-	-	-	17,081
Supplies	25,000	25,000	22,947	19,144
Contractual services	15,000	15,000	4,107	5,297
Mileage	500	500	-	-
Education and training	2,000	2,000	-	-
Equipment	25,000	25,000	1,502	-
Total expenditures	214,464	214,464	164,414	257,954
Net change in fund balance	\$ (43,514)	\$ (43,514)	9,345	(91,628)
FUND BALANCE				
Beginning of year			107,582	199,210
End of year			\$ 116,927	\$ 107,582

TAZEWELL COUNTY, ILLINOIS

Police Vehicle and Equipment Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services - police vehicle revenue	\$ 25,000	\$ 25,000	\$ 18,110	\$ 14,020
Interest	-	-	13	15
	<u>25,000</u>	<u>25,000</u>	<u>18,123</u>	<u>14,035</u>
Total revenues				
EXPENDITURES				
Vehicle equipment	<u>35,000</u>	<u>35,000</u>	<u>19,940</u>	<u>25,298</u>
Deficiency of revenues over expenditures	(10,000)	(10,000)	(1,817)	(11,263)
OTHER FINANCING SOURCES				
Transfers in	-	-	<u>19,799</u>	-
Net change in fund balance	<u><u>\$ (10,000)</u></u>	<u><u>\$ (10,000)</u></u>	17,982	(11,263)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>(2,223)</u>	<u>9,040</u>
End of year			<u><u>\$ 15,759</u></u>	<u><u>\$ (2,223)</u></u>

TAZEWELL COUNTY, ILLINOIS

Children's Advocacy Center Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			2011
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
REVENUES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental revenue - grant	\$ 188,000	\$ 188,000	\$ 184,265	\$ 179,609
Interest	-	-	116	214
Miscellaneous	42,000	42,000	57,404	39,905
Total revenues	<u>230,000</u>	<u>230,000</u>	<u>241,785</u>	<u>219,728</u>
 EXPENDITURES				
Health and welfare:				
Salaries	125,040	125,040	123,600	111,604
Illinois Municipal Retirement	14,000	14,000	13,075	12,058
Social Security	9,300	9,300	9,080	8,204
Medical insurance	13,587	13,587	9,318	13,349
Supplies	4,000	4,000	2,872	2,524
Food	750	750	740	598
Dues and subscriptions	350	350	213	839
Contractual	30,000	30,000	29,264	25,986
Consulting services	1,200	1,200	381	165
Postage	700	700	885	868
Local transportation	4,500	4,500	4,816	4,065
Printing and artwork	4,000	4,000	4,082	3,830
Utilities	9,000	9,000	7,108	9,089
Conferences	3,500	3,500	4,244	5,003
Rent	6,000	6,000	6,500	5,000
Equipment	4,000	4,000	3,519	4,343
Occupancy	6,000	6,000	7,037	4,675
Total expenditures	<u>235,927</u>	<u>235,927</u>	<u>226,734</u>	<u>212,200</u>
Net change in fund balance	<u>\$ (5,927)</u>	<u>\$ (5,927)</u>	15,051	7,528
 FUND BALANCE				
Beginning of year			<u>130,308</u>	<u>122,780</u>
End of year			<u>\$ 145,359</u>	<u>\$ 130,308</u>

TAZEWELL COUNTY, ILLINOIS

Sheriff's Grant Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>Original Budget</u>	<u>2012 Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Intergovernmental revenue - grants	\$ 51,000	\$ 51,000	\$ 190,644	\$ 103,628
EXPENDITURES				
Personnel	41,855	41,855	54,876	-
Commodities	9,336	9,336	-	-
Capital outlay	-	-	-	89,048
New equipment	-	-	139,756	14,580
Total expenditures	<u>51,191</u>	<u>51,191</u>	<u>194,632</u>	<u>103,628</u>
Net change in fund balance	<u>\$ (191)</u>	<u>\$ (191)</u>	(3,988)	-
FUND BALANCE (DEFICIT)				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ (3,988)</u>	<u>\$ -</u>

TAZEWELL COUNTY, ILLINOIS

GIS Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012		Actual	2011 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for services - GIS revenue	\$ 240,000	\$ 240,000	\$ 254,913	\$ 229,104
Interest	200	200	807	624
Total revenues	<u>240,200</u>	<u>240,200</u>	<u>255,720</u>	<u>229,728</u>
EXPENDITURES				
General governmental services:				
Department head	28,591	28,591	28,584	27,294
Deputy assessor	31,056	31,056	30,582	28,245
Clerk hire	47,200	47,200	47,190	43,960
IMRF	14,635	14,635	14,406	12,714
Social security	8,160	8,160	7,119	6,271
Office supplies	440	440	89	405
Technical supplies	1,700	1,700	1,179	1,227
Maps and plats	4,000	4,000	3,404	3,815
Contractual services	9,000	9,000	6,323	5,000
GIS software/license	15,000	15,000	9,091	7,630
GIS tech assistance	1,000	1,000	50	-
GIS Flyover/data	73,223	73,223	73,223	-
GIS technology	5,000	5,000	2,398	2,950
New equipment	800	800	-	-
GIS computer equipment	-	-	-	592
Total expenditures	<u>239,805</u>	<u>239,805</u>	<u>223,638</u>	<u>140,103</u>
Net change in fund balance	<u>\$ 395</u>	<u>\$ 395</u>	32,082	89,625
FUND BALANCE				
Beginning of year			<u>322,329</u>	<u>232,704</u>
End of year			<u>\$ 354,411</u>	<u>\$ 322,329</u>

TAZEWELL COUNTY, ILLINOIS

Juvenile Reporting Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Intergovernmental revenues:				
Title IV - E	\$ 20,000	\$ 20,000	\$ 769	\$ 13,228
Sex Offender Project grants	16,500	16,500	16,284	26,300
Matching funds from other counties	<u>28,000</u>	<u>28,000</u>	<u>-</u>	<u>-</u>
Total revenues	<u>64,500</u>	<u>64,500</u>	<u>17,053</u>	<u>39,528</u>
EXPENDITURES				
Judicial:				
Contractual	<u>66,000</u>	<u>66,000</u>	<u>24,500</u>	<u>43,086</u>
Total expenditures	<u>66,000</u>	<u>66,000</u>	<u>24,500</u>	<u>43,086</u>
Deficiency of revenues over expenditures	(1,500)	(1,500)	(7,447)	(3,558)
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,000</u>
Net change in fund balance	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>(7,447)</u>	<u>24,442</u>
FUND BALANCE				
Beginning of year			<u>72,563</u>	<u>48,121</u>
End of year			<u>\$ 65,116</u>	<u>\$ 72,563</u>

TAZEWELL COUNTY, ILLINOIS

County Clerk Automation Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services	\$ 21,000	\$ 21,000	\$ 27,314	\$ 21,291
Interest	-	-	153	201
	<u>21,000</u>	<u>21,000</u>	<u>27,467</u>	<u>21,492</u>
Total revenues				
EXPENDITURES				
General governmental services:				
Clerk hire	8,200	8,200	8,198	7,866
Office supplies	7,500	7,500	4,220	4,560
Contractual services	5,100	5,100	5,100	2,700
	<u>20,800</u>	<u>20,800</u>	<u>17,518</u>	<u>15,126</u>
Total expenditures				
Net change in fund balance	<u>\$ 200</u>	<u>\$ 200</u>	9,949	6,366
FUND BALANCE				
Beginning of year			<u>40,895</u>	<u>34,529</u>
End of year			<u>\$ 50,844</u>	<u>\$ 40,895</u>

TAZEWELL COUNTY, ILLINOIS

State's Attorney Forfeiture Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Fines and forfeitures	\$ 24,000	\$ 24,000	\$ 36,831	\$ 29,031
Interest	<u>1,600</u>	<u>1,600</u>	<u>435</u>	<u>3,626</u>
Total revenues	<u>25,600</u>	<u>25,600</u>	<u>37,266</u>	<u>32,657</u>
EXPENDITURES				
Public safety and corrections:				
Forfeiture expenses	50,000	50,000	12,300	-
Special prosecutor	9,000	9,000	-	-
Drug enforcement expenses	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>94,000</u>	<u>94,000</u>	<u>12,300</u>	<u>-</u>
Net change in fund balance	<u>\$ (68,400)</u>	<u>\$ (68,400)</u>	24,966	32,657
FUND BALANCE				
Beginning of year			<u>268,947</u>	<u>236,290</u>
End of year			<u>\$ 293,913</u>	<u>\$ 268,947</u>

TAZEWELL COUNTY, ILLINOIS

Circuit Clerk Operations Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Charges for services - operations revenue	\$ 26,000	\$ 26,000	\$ 33,377	\$ 27,024
Interest	700	700	471	497
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	26,700	26,700	33,848	27,521
 EXPENDITURES				
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 26,700	\$ 26,700	33,848	27,521
 FUND BALANCE				
Beginning of year			<hr/>	<hr/>
			93,422	65,901
End of year			<u>\$ 127,270</u>	<u>\$ 93,422</u>

TAZEWELL COUNTY, ILLINOIS

Indemnity Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines and forfeitures - indemnity fees	\$ 31,560	\$ 31,560
Interest	<u>2,595</u>	<u>5,170</u>
Total revenues	34,155	36,730
 EXPENDITURES		
General governmental services:		
Contractual service	<u>386</u>	<u>141,189</u>
Excess (deficiency) of revenues over expenditures	<u>33,769</u>	<u>(104,459)</u>
 OTHER FINANCING SOURCES (USES)		
Transfers in	-	143,951
Transfers out	<u>(30,141)</u>	<u>-</u>
Total other financing sources (uses)	<u>(30,141)</u>	<u>143,951</u>
Net change in fund balance	3,628	39,492
 FUND BALANCE		
Beginning of year	<u>746,986</u>	<u>707,494</u>
End of year	<u>\$ 750,614</u>	<u>\$ 746,986</u>

TAZEWELL COUNTY, ILLINOIS

Sheriff's Commissary Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Charges for services:		
Fees for phone use	\$ 64,503	\$ 34,577
Commissary sales	<u>57,211</u>	<u>86,625</u>
Total revenues	<u>121,714</u>	<u>121,202</u>
 EXPENDITURES		
Public safety and corrections:		
Supplies purchased for resale	24,271	28,467
Supplies purchased for the benefit of prisoners	<u>103,347</u>	<u>79,078</u>
Total expenditures	<u>127,618</u>	<u>107,545</u>
Net change in fund balance	(5,904)	13,657
 FUND BALANCE		
Beginning of year	<u>53,236</u>	<u>39,579</u>
End of year	<u>\$ 47,332</u>	<u>\$ 53,236</u>

TAZEWELL COUNTY, ILLINOIS

Debt Service Fund

Balance Sheet

November 30, 2012

With Comparative Figures for November 30, 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash	\$ 6,131	\$ 36,034
TOTAL ASSETS	<u>\$ 6,131</u>	<u>\$ 36,034</u>
LIABILITIES AND FUND BALANCE		
Liabilities	\$ -	\$ -
Fund balance - assigned	<u>6,131</u>	<u>36,034</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,131</u>	<u>\$ 36,034</u>

TAZEWELL COUNTY, ILLINOIS

Debt Service Fund

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

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUES				
Taxes - public safety sales tax	\$ 561,775	\$ 561,775	\$ 257,114	\$ 2,288,371
Interest	-	-	49	3,644
	<u>561,775</u>	<u>561,775</u>	<u>257,163</u>	<u>2,292,015</u>
Total revenues				
EXPENDITURES				
Debt service:				
Principal	280,988	280,988	240,000	2,205,000
Interest	-	-	40,488	71,292
Agent fee	-	-	500	795
	<u>280,988</u>	<u>280,988</u>	<u>280,988</u>	<u>2,277,087</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	280,787	280,787	(23,825)	14,928
OTHER FINANCING USES				
Transfer out	-	-	(6,078)	-
	<u>280,787</u>	<u>280,787</u>	(29,903)	14,928
Net change in fund balance				
FUND BALANCE				
Beginning of year			<u>36,034</u>	<u>21,106</u>
End of year			<u>\$ 6,131</u>	<u>\$ 36,034</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Net Assets

November 30, 2012

With Comparative Totals for November 30, 2011

ASSETS	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2012</u>	<u>2011</u>
CURRENT ASSETS				
Cash	\$ 933,603	\$ 3,847,200	\$ 4,780,803	\$ 4,412,234
Investments	120,167	-	120,167	118,767
Property taxes receivable	946,468	-	946,468	742,500
Accrued interest receivable	-	-	-	325
Stop loss receivable	-	-	-	53,000
Prepaid expenses	4,178	-	4,178	-
Due from other funds	-	164,485	164,485	-
	<u>-</u>	<u>164,485</u>	<u>164,485</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,004,416</u>	<u>\$ 4,011,685</u>	<u>\$ 6,016,101</u>	<u>\$ 5,326,826</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ -	\$ 3,535	\$ 3,535	\$ 3,535
Claims payable	-	3,283	3,283	271,833
Estimated payable for claims and losses	-	374,876	374,876	374,876
Due to others	-	19,129	19,129	19,129
Deferred revenue - property taxes	946,468	-	946,468	742,500
	<u>946,468</u>	<u>-</u>	<u>946,468</u>	<u>742,500</u>
Total liabilities	946,468	400,823	1,347,291	1,411,873
NET ASSETS	<u>1,057,948</u>	<u>3,610,862</u>	<u>4,668,810</u>	<u>3,914,953</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,004,416</u>	<u>\$ 4,011,685</u>	<u>\$ 6,016,101</u>	<u>\$ 5,326,826</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Net Assets

Year Ended November 30, 2012

With Comparative Totals for Year Ended November 30, 2011

	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2012</u>	<u>2011</u>
OPERATING REVENUES				
Charges for services	\$ -	\$ 3,784,053	\$ 3,784,053	\$ 3,534,883
Refunds and recoveries	-	34,382	34,382	127,769
Total operating revenues	<u>-</u>	<u>3,818,435</u>	<u>3,818,435</u>	<u>3,662,652</u>
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES				
Liability claims	500	-	500	345,852
Medical claims	-	2,764,400	2,764,400	2,758,576
Administrative costs	409,625	132,464	542,089	543,552
Stop loss reinsurance	322,980	199,031	522,011	508,706
Total operating expenses	<u>733,105</u>	<u>3,095,895</u>	<u>3,829,000</u>	<u>4,156,686</u>
Operating income (loss)	<u>(733,105)</u>	<u>722,540</u>	<u>(10,565)</u>	<u>(494,034)</u>
NONOPERATING REVENUES (EXPENSES)				
Taxes - general property taxes	749,366	-	749,366	849,045
Interest income	-	14,134	14,134	11,320
Miscellaneous income	922	-	922	970
Capital outlay	-	-	-	(20,778)
Total nonoperating revenues (expenses)	<u>750,288</u>	<u>14,134</u>	<u>764,422</u>	<u>840,557</u>
Change in net assets	17,183	736,674	753,857	346,523
NET ASSETS				
Beginning of year	<u>1,040,765</u>	<u>2,874,188</u>	<u>3,914,953</u>	<u>3,568,430</u>
End of year	<u>\$ 1,057,948</u>	<u>\$ 3,610,862</u>	<u>\$ 4,668,810</u>	<u>\$ 3,914,953</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

Year Ended November 30, 2012
 With Comparative Totals for Year Ended November 30, 2011

	Tort Judgment Fund	Health Insurance Fund	Totals	
			<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from assessments made to other funds	\$ -	\$ 2,648,837	\$ 2,648,837	\$ 3,134,852
Cash received from employees and others	-	970,730	970,730	937,406
Cash received from refunds and recoveries	-	87,382	87,382	112,236
Cash paid for claims	(500)	(2,764,400)	(2,764,900)	(2,969,664)
Cash paid for administrative costs, stop loss insurance, and loss replacement	<u>(1,005,333)</u>	<u>(331,494)</u>	<u>(1,336,827)</u>	<u>(885,013)</u>
Net cash provided by (used in) operating activities	<u>(1,005,833)</u>	<u>611,055</u>	<u>(394,778)</u>	<u>329,817</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Real estate taxes received	749,366	-	749,366	849,045
Miscellaneous income	<u>922</u>	<u>-</u>	<u>922</u>	<u>970</u>
Net cash provided by noncapital and related financing activities	<u>750,288</u>	<u>-</u>	<u>750,288</u>	<u>850,015</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
(Purchase) sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,778)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(1,400)	-	(1,400)	(1,723)
Interest received on cash and investments	<u>325</u>	<u>14,134</u>	<u>14,459</u>	<u>11,913</u>
Net cash provided by (used in) investing activities	<u>(1,075)</u>	<u>14,134</u>	<u>13,059</u>	<u>10,190</u>
NET INCREASE (DECREASE) IN CASH	(256,620)	625,189	368,569	1,169,244
CASH				
Beginning of year	<u>1,190,223</u>	<u>3,222,011</u>	<u>4,412,234</u>	<u>3,242,990</u>
End of year	<u>\$ 933,603</u>	<u>\$ 3,847,200</u>	<u>\$ 4,780,803</u>	<u>\$ 4,412,234</u>

TAZEWELL COUNTY, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

Year Ended November 30, 2012
With Comparative Totals for Year Ended November 30, 2011

	Tort	Health	Totals	
	Judgment	Insurance	2012	2011
	Fund	Fund	<u>2012</u>	<u>2011</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ (733,105)	\$ 722,540	\$ (10,565)	\$ (494,034)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in assets and liabilities:				
Stop loss receivable	-	53,000	53,000	(15,535)
Prepaid expenses	(4,178)	-	(4,178)	-
Due from other funds	-	(164,485)	(164,485)	537,375
Accounts payable	(268,550)	-	(268,550)	167,247
Estimated payable for claims and losses	-	-	-	134,764
	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,764</u>
 NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	 <u>\$ (1,005,833)</u>	 <u>\$ 611,055</u>	 <u>\$ (394,778)</u>	 <u>\$ 329,817</u>

TAZEWELL COUNTY, ILLINOIS

Tort Judgment Fund

Statement of Revenues, Expenses, and Changes in Net Assets

Year Ended November 30, 2012

With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
OPERATING REVENUES	\$ -	\$ -
OPERATING EXPENSES - GENERAL		
GOVERNMENTAL SERVICES		
Liability claims	500	345,852
Administrative costs:		
Workmen's compensation	255,129	304,445
Unemployment insurance	44,234	16,361
Outside defense	110,114	90,896
Risk management	148	1,174
Total administrative costs	<u>409,625</u>	<u>412,876</u>
Stop loss reinsurance:		
Property	55,052	48,548
General liability	138,544	126,133
Bonds	3,999	10,464
Broker/TPA fees	57,724	58,688
Physical damage/loss replacement	48,422	16,644
Automobile	19,239	19,280
Total stop loss reinsurance	<u>322,980</u>	<u>279,757</u>
Total operating expenses	<u>733,105</u>	<u>1,038,485</u>
Operating loss	<u>(733,105)</u>	<u>(1,038,485)</u>
NONOPERATING REVENUES (EXPENSES)		
Taxes - general property taxes	749,366	849,045
Interest income	-	1,142
Miscellaneous income	922	970
Capital outlay	-	(20,778)
Total nonoperating revenues (expenses)	<u>750,288</u>	<u>830,379</u>
Net income (loss)	17,183	(208,106)
NET ASSETS		
Beginning of year	<u>1,040,765</u>	<u>1,248,871</u>
End of year	<u>\$ 1,057,948</u>	<u>\$ 1,040,765</u>

TAZEWELL COUNTY, ILLINOIS

Health Insurance Fund

Statement of Revenues, Expenses, and Changes in Net Assets

Year Ended November 30, 2012
 With Comparative Figures for Year Ended November 30, 2011

	2012 Actual	2011 Actual
OPERATING REVENUES		
Charges for services	\$ 3,784,053	\$ 3,534,883
Refunds and recoveries	<u>34,382</u>	<u>127,769</u>
Total operating revenues	<u>3,818,435</u>	<u>3,662,652</u>
 OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Claims expense	<u>2,764,400</u>	<u>2,758,576</u>
Administrative costs:		
Health and dental administration	80,094	79,394
EAP Program	13,130	14,224
Employee life insurance	20,882	21,375
Voluntary life insurance	17,622	14,866
Voluntary accidental, death, and dismemberment life insurance	<u>736</u>	<u>817</u>
	<u>132,464</u>	<u>130,676</u>
Stop-loss reinsurance:		
Employee	69,987	99,404
Dependent	121,026	119,960
Aggregate	<u>8,018</u>	<u>9,585</u>
	<u>199,031</u>	<u>228,949</u>
Total operating expenses	<u>3,095,895</u>	<u>3,118,201</u>
Operating income	722,540	544,451
 NONOPERATING REVENUES		
Interest income	<u>14,134</u>	<u>10,178</u>
Change in net assets	736,674	554,629
 NET ASSETS		
Beginning of year	<u>2,874,188</u>	<u>2,319,559</u>
End of year	<u>\$ 3,610,862</u>	<u>\$ 2,874,188</u>

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2012

	Balance, November 30, 2011	Additions	Deductions	Balance, November 30, 2012
PROPERTY TAX FUND				
Assets:				
Cash and investments	\$ 422,501	\$ 183,526,284	\$ 183,573,509	\$ 375,276
Due from tax payers	-	4,041,883	-	4,041,883
Due from taxing bodies	<u>86,511</u>	<u>-</u>	<u>86,511</u>	<u>-</u>
	<u>\$ 509,012</u>	<u>\$ 187,568,167</u>	<u>\$ 183,660,020</u>	<u>\$ 4,417,159</u>
Liabilities:				
Tax objections held in escrow	\$ 183,594	\$ -	\$ -	\$ 183,594
Amount due to County General Fund	-	4,041,883	-	4,041,883
Amounts due taxing bodies	<u>325,418</u>	<u>183,526,284</u>	<u>183,660,020</u>	<u>191,682</u>
	<u>\$ 509,012</u>	<u>\$ 187,568,167</u>	<u>\$ 183,660,020</u>	<u>\$ 4,417,159</u>
ESTATE TAX FUND				
Assets:				
Cash and investments	<u>\$ 1,127,251</u>	<u>\$ 4,277,433</u>	<u>\$ 5,399,522</u>	<u>\$ 5,162</u>
Liabilities:				
Due to State of Illinois	<u>\$ 1,127,251</u>	<u>\$ 4,277,433</u>	<u>\$ 5,399,522</u>	<u>\$ 5,162</u>
UNCLAIMED FUND				
Assets:				
Cash and investments	<u>\$ 148,966</u>	<u>\$ 13,120</u>	<u>\$ -</u>	<u>\$ 162,086</u>
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to others	<u>123,899</u>	<u>13,120</u>	<u>-</u>	<u>137,019</u>
	<u>\$ 148,966</u>	<u>\$ 13,120</u>	<u>\$ -</u>	<u>\$ 162,086</u>
CIRCUIT CLERK/COUNTY CLERK ESCROW FUND				
Assets:				
Cash and investments	<u>\$ 1,816,677</u>	<u>\$ 13,643,799</u>	<u>\$ 13,500,870</u>	<u>\$ 1,959,606</u>
Liabilities:				
Bond, restitution, tax redemption, and other miscellaneous available for distribution	<u>\$ 1,816,677</u>	<u>\$ 13,643,799</u>	<u>\$ 13,500,870</u>	<u>\$ 1,959,606</u>

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2012

	Balance, November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2012</u>
INMATE BENEFIT FUND				
Assets:				
Cash and investments	\$ 4,683	\$ 449,397	\$ 436,291	\$ 17,789
Liabilities:				
Accounts payable	\$ 4,683	\$ 449,397	\$ 436,291	\$ 17,789
DISTRIBUTIVE FUND				
Assets:				
Cash and investments	\$ 3,002	\$ 1,668,179	\$ 1,637,752	\$ 33,429
Liabilities:				
Amounts due taxing bodies and others	\$ 3,002	\$ 1,668,179	\$ 1,637,752	\$ 33,429
MISCELLANEOUS TRUSTEE FUND				
Assets:				
Cash and investments	\$ 56,972	\$ 96,285	\$ 96,019	\$ 57,238
Liabilities:				
Amounts due taxing bodies and others	\$ 56,972	\$ 96,285	\$ 96,019	\$ 57,238
GENERAL EDUCATIONAL DEVELOPMENT FUND				
Assets:				
Cash and investments	\$ 20,539	\$ 19,984	\$ 13,412	\$ 27,111
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 20,539	\$ 19,984	\$ 13,412	\$ 27,111
TEACHERS' INSTITUTE FUND				
Assets:				
Cash and investments	\$ 126,980	\$ 51,836	\$ 23,890	\$ 154,926
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 126,980	\$ 51,836	\$ 23,890	\$ 154,926

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2012

	Balance, November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2012</u>
TRANSPORTATION TRAINING FUND				
Assets:				
Cash and investments	\$ 5,720	\$ 4,727	\$ 2,500	\$ 7,947
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 5,720	\$ 4,727	\$ 2,500	\$ 7,947
VISION AND HEARING SCREENING FUND				
Assets:				
Cash and investments	\$ (4,645)	\$ 10,000	\$ 513	\$ 4,842
Liabilities:				
Amount due Regional Superintendent of Schools	\$ (4,645)	\$ 10,000	\$ 513	\$ 4,842
FILM COOPERATIVE FUND				
Assets:				
Cash and investments	\$ 29,062	\$ 110	\$ -	\$ 29,172
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 29,062	\$ 110	\$ -	\$ 29,172
SAFE SCHOOL GRANT				
Assets:				
Cash and investments	\$ (2,393)	\$ 141,851	\$ 111,417	\$ 28,041
Liabilities:				
Amount due Regional Superintendent of Schools	\$ (2,393)	\$ 141,851	\$ 111,417	\$ 28,041

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2012

	Balance, November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2012</u>
SAFE SCHOOL GSA				
Assets:				
Cash and investments	\$ 524,874	\$ 349,562	\$ 296,238	\$ 578,198
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 524,874	\$ 349,562	\$ 296,238	\$ 578,198
 ACADEMY GSA				
Assets:				
Cash and investments	\$ 195,660	\$ 267,001	\$ 293,028	\$ 169,633
Liabilities:				
Amount due Regional Superintendent of Schools	\$ 195,660	\$ 267,001	\$ 293,028	\$ 169,633
 ACADEMY GRANT				
Assets:				
Cash and investments	\$ (27,196)	\$ 184,880	\$ 132,103	\$ 25,581
Liabilities:				
Amount due Regional Superintendent of Schools	\$ (27,196)	\$ 184,880	\$ 132,103	\$ 25,581
 CONDEMNATION ESCROW FUND				
Assets:				
Cash and investments	\$ 108,143	\$ 478	\$ 701	\$ 107,920
Liabilities:				
Amounts held pending court disposition	\$ 108,143	\$ 478	\$ 701	\$ 107,920
 VETERANS' MEMORIAL FUND				
Assets:				
Cash and investments	\$ 10,866	\$ 27	\$ -	\$ 10,893
Liabilities:				
Due to others	\$ 10,866	\$ 27	\$ -	\$ 10,893

TAZEWELL COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

Year Ended November 30, 2012

	Balance, November 30, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2012</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 4,567,662	\$ 204,704,953	\$ 205,517,765	\$ 3,754,850
Due from tax payers	-	4,041,883	-	4,041,883
Due from taxing bodies	86,511	-	86,511	-
	<u>\$ 4,654,173</u>	<u>\$ 208,746,836</u>	<u>\$ 205,604,276</u>	<u>\$ 7,796,733</u>
Liabilities:				
Due to State of Illinois	\$ 1,152,318	\$ 4,277,433	\$ 5,399,522	\$ 30,229
Due to others	134,765	13,147	-	147,912
Due to County General Fund	-	4,041,883	-	4,041,883
Tax objections held in escrow	183,594	-	-	183,594
Amounts due taxing bodies and others	385,392	185,290,748	185,393,791	282,349
Amounts held pending court disposition	108,143	478	701	107,920
Amounts held for prisoners	4,683	449,397	436,291	17,789
Bond restitution, tax redemption, and miscellaneous available for distribution	1,816,677	13,643,799	13,500,870	1,959,606
Amount due Regional Superintendent of Schools	868,601	1,029,951	873,101	1,025,451
	<u>\$ 4,654,173</u>	<u>\$ 208,746,836</u>	<u>\$ 205,604,276</u>	<u>\$ 7,796,733</u>

TAZEWELL COUNTY, ILLINOIS

Emergency System Telephone Board (911),
A Component Unit of Tazewell County, Illinois

Balance Sheet and Statement of Net Assets

November 30, 2012

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
CURRENT ASSETS			
Cash	\$ 189,978	\$ -	\$ 189,978
Accounts receivable	90,183	-	90,183
Prepaid expenses	6,064	-	6,064
Total current assets	<u>286,225</u>	<u>-</u>	<u>286,225</u>
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>681,288</u>	<u>681,288</u>
TOTAL ASSETS	<u>\$ 286,225</u>	<u>\$ 681,288</u>	<u>\$ 967,513</u>
LIABILITIES AND FUND BALANCE/NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 29,742	\$ -	\$ 29,742
Accrued payroll and related costs	5,855	-	5,855
Note payable	-	29,489	29,489
Total current liabilities	<u>35,597</u>	<u>29,489</u>	<u>65,086</u>
NONCURRENT LIABILITIES			
Note payable	<u>-</u>	<u>124,068</u>	<u>124,068</u>
TOTAL LIABILITIES	<u>35,597</u>	<u>153,557</u>	<u>189,154</u>
FUND BALANCE/NET ASSETS			
Invested in capital assets	-	681,288	681,288
Unrestricted	250,628	(153,557)	97,071
	<u>250,628</u>	<u>527,731</u>	<u>778,359</u>
TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS	<u>\$ 286,225</u>	<u>\$ 681,288</u>	<u>\$ 967,513</u>

TAZEWELL COUNTY, ILLINOIS

Emergency System Telephone Board (911),
A Component Unit of Tazewell County, Illinois

Reconciliation of Balance Sheet to Statement of Net Assets

November 30, 2012

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	\$ 250,628
TOTAL NET ASSETS REPORTED IN THE STATEMENT OF NET ASSETS IS DIFFERENT BECAUSE	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:	
Cost of capital assets	3,242,120
Accumulated depreciation	<u>(2,560,832)</u>
	<u>681,288</u>
Certain liabilities, including notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(153,557)</u>
TOTAL NET ASSETS	<u>\$ 778,359</u>

TAZEWELL COUNTY, ILLINOIS

Emergency System Telephone Board (911),
A Component Unit of Tazewell County, IllinoisStatement of Revenues, Expenditures, and Changes in Fund Balance
and Statement of Activities

Year Ended November 30, 2012

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for services	\$ 1,274,530	\$ -	\$ 1,274,530
Interest	758	-	758
Miscellaneous	849	-	849
	<u>1,276,137</u>	<u>-</u>	<u>1,276,137</u>
Total revenues			
	<u>1,276,137</u>	<u>-</u>	<u>1,276,137</u>
EXPENDITURES/EXPENSES			
Current	1,309,240	-	1,309,240
Debt service:			
Principal	6,443	(6,443)	-
Interest	1,557	-	1,557
Depreciation	-	290,701	290,701
	<u>1,317,240</u>	<u>284,258</u>	<u>1,601,498</u>
Total expenditures/expenses			
	<u>1,317,240</u>	<u>284,258</u>	<u>1,601,498</u>
Deficiency of revenues over expenditures/expenses	(41,103)	(284,258)	(325,361)
OTHER FINANCING SOURCES			
Proceeds from issuance of note payable	160,000	(160,000)	-
	<u>160,000</u>	<u>(160,000)</u>	<u>-</u>
Net change in fund balance/net assets	118,897	(444,258)	(325,361)
FUND BALANCE/NET ASSETS			
Beginning of period	131,731	971,989	1,103,720
	<u>131,731</u>	<u>971,989</u>	<u>1,103,720</u>
End of period	\$ 250,628	\$ 527,731	\$ 778,359
	<u>\$ 250,628</u>	<u>\$ 527,731</u>	<u>\$ 778,359</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, 2012

NET CHANGE IN FUND BALANCE \$ 118,897

**THE CHANGE IN NET ASSETS REPORTED IN THE
 STATEMENT OF ACTIVITIES IS DIFFERENT
 BECAUSE**

Capital outlays are reported in governmental funds as expenditures.
 However, in the statement of activities, the cost of those assets is
 allocated over their estimated useful lives as depreciation expense.
 Below are the depreciation expense and capital outlays for the year:

Depreciation expense	(290,701)
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Proceeds from issuance of note payable provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.	(160,000)
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Repayments of principle on long-term debt are expenditures in the governmental funds, but the repayments reduce debt in the statement of net assets:	<u>6,443</u>
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TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITY	<u>\$ (325,361)</u>
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TAZEWELL COUNTY, ILLINOIS

Emergency System Telephone Board (911),
A Component Unit of Tazewell County, Illinois

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for services:				
Telephone surcharge	\$ 1,183,500	\$ 1,183,500	\$ 1,274,530	\$ 1,233,634
Interest	1,000	1,000	758	1,902
Miscellaneous	5,000	5,000	849	11,280
Total revenues	<u>1,189,500</u>	<u>1,189,500</u>	<u>1,276,137</u>	<u>1,246,816</u>
EXPENDITURES				
Public safety and corrections:				
Administrator	166,320	166,320	163,898	158,831
Illinois Municipal Retirement	18,960	18,960	19,300	17,623
Social security	11,000	11,000	10,895	10,537
Gas/oil	4,250	4,250	6,378	5,024
Insurance	3,000	3,000	1,502	1,548
Repair and maintenance	320,500	320,500	393,058	367,276
Administration - other	21,000	21,000	19,451	19,237
Conferences and seminars	12,500	12,500	12,905	11,032
Line charges	500,000	500,000	681,853	615,761
Equipment	131,000	131,000	-	71,077
Total expenditures	<u>1,188,530</u>	<u>1,188,530</u>	<u>1,309,240</u>	<u>1,277,946</u>
Debt service:				
Principal	-	-	6,443	-
Interest	-	-	1,557	-
Total expenditures	<u>1,188,530</u>	<u>1,188,530</u>	<u>1,317,240</u>	<u>1,277,946</u>
Excess (deficiency) of revenues over expenditures	970	970	(41,103)	(31,130)
OTHER FINANCING SOURCES				
Proceeds from issuance of note payable	-	-	160,000	-
Net change in fund balance	<u>\$ 970</u>	<u>\$ 970</u>	118,897	(31,130)
FUND BALANCE				
Beginning of year			<u>131,731</u>	<u>162,861</u>
End of year			<u>\$ 250,628</u>	<u>\$ 131,731</u>

TAZEWELL COUNTY, ILLINOIS

Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax Rates

Tax Years 2011, 2010, and 2009

		2 0 1 1		
ASSESSED VALUATIONS		<u><u>\$ 2,502,047,910</u></u>		
<u>Fund</u>	<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>	
General	\$ 3,767,259	\$ 3,793,132	.1547	
Illinois Municipal Retirement	1,600,209	1,598,449	.0657	
County Highway	1,545,180	1,543,484	.0635	
County Bridge	451,185	450,693	.0185	
Federal Aid Matching Tax	465,064	464,549	.0191	
County Health	677,142	676,402	.0278	
Social Security	1,050,167	1,049,019	.0432	
Persons With Developmental Disabilities	516,683	516,117	.0212	
Veterans' Assistance	180,912	180,712	.0074	
Tort Judgment	750,189	749,366	.0308	
Extension Education	<u>146,093</u>	<u>145,928</u>	<u>.0060</u>	
	<u><u>\$ 11,150,083</u></u>	<u><u>\$ 11,167,851</u></u>	<u><u>.4579</u></u>	

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

SCHEDULE 50

2 0 1 0			2 0 0 9		
<u><u>\$ 2,489,942,182</u></u>			<u><u>\$ 2,382,455,292</u></u>		
<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>	<u>Extension</u>	<u>Distribution</u>	<u>Rate</u>
\$ 4,168,367	\$ 4,162,933	.1726	\$ 3,998,951	\$ 3,987,492	.1679
1,550,065	1,548,051	.0642	1,344,896	1,345,324	.0565
1,245,028	1,243,407	.0516	971,327	970,757	.0408
451,156	450,574	.0187	449,331	448,651	.0189
515,159	514,491	.0213	612,529	612,048	.0257
652,100	651,257	.0270	649,695	649,560	.0273
864,153	863,031	.0358	838,862	838,512	.0352
516,608	515,939	.0214	514,610	514,349	.0216
191,041	190,795	.0079	190,120	189,874	.0080
850,145	849,045	.0352	896,756	897,029	.0376
146,119	145,816	.0060	155,574	155,736	.0065
<u><u>\$ 11,149,941</u></u>	<u><u>\$ 11,135,339</u></u>	<u><u>.4617</u></u>	<u><u>\$ 10,622,651</u></u>	<u><u>\$ 10,609,332</u></u>	<u><u>.4460</u></u>