

TAZEWELL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2015



CliftonLarsonAllen

**TAZEWELL COUNTY, ILLINOIS
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INDEPENDENT AUDITORS' REPORT

Chairman and Members of the County Board
Tazewell County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of November 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter – Adoption of New Standard

During fiscal year ended November 30, 2015, Tazewell County, Illinois, adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. As a result of the implementation of these standards, Tazewell County, Illinois reported a restatement for the change in accounting principle (see Note 16). Our auditors' opinion was not modified with respect to the restatement.

Emphasis of a Matter – Restatements

As discussed in Note 16 to the financial statements, beginning net position for the discretely presented component unit and beginning fund balance for Emergency System Telephone Board have been restated to correct an error in previously reported accounts receivable. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 60 through 62, other post-employment benefits information on page 63, and notes to required supplementary information on page 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted certain pension information that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Tazewell County, Illinois' basic financial statements. The combining and individual fund statements and schedules and Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax Rates are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax Rates are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax Rates are 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, 2014, which are not presented with the accompanying financial statements. In our report dated May 6, 2015, we expressed unmodified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The 2014 individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2014 individual fund statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Chairman and Members of the County Board
Tazewell County, Illinois

Other Reporting Required by Governmental Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2016 on our consideration of Tazewell County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tazewell County, Illinois' internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Peoria, Illinois
September 15, 2016

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

As management of Tazewell County, Illinois (County), we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2015. We encourage readers to consider the information presented here in conjunction with the County's financial statements which follow this section.

Financial Highlights

The assets of the County exceeded its liabilities at the end of the most recent fiscal year by \$89,437,862 (Total Net Position). This represents an increase in net position of approximately \$2.1 million. The net position related to Governmental Activities increased by \$2.4 million. There was also a decrease in net position of \$278,000 for the Component Unit.

As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$45,495,953. Of this amount, approximately \$6.4 million is restricted to use for specific purposes as set forth by state statute or other external sources (grantors, creditors, etc.) while \$21 million is assigned, meaning that the County intends to spend it on a specific purpose. The majority of the remaining fund balances are comprised of \$17.4 million of unassigned fund balance, meaning it's available for any purpose. The fund balances as of November 30, 2015 represent an increase of \$1 million from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

- The *Statement of Net Position* presents information on the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as earned but unused vacation leave.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

Both of the government-wide financial statements provide information on the functions of the primary government and its component unit that are principally supported by taxes and intergovernmental revenue. The governmental activities or functions of the primary government of the County include general government, public safety and corrections, judicial, health and welfare, education, highways and community development. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed later), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements can be found on pages 14-16 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Tazewell County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Tazewell County maintains 39 individual governmental funds. Information is presented separately in the governmental fund *balance sheet* and in the governmental fund *statement of revenues, expenditures, and changes in fund balances* for the General, Illinois Municipal Retirement Fund (IMRF), County Highway Fund, County Motor Fuel Tax Fund, and County Health Fund, all of which are reported as major funds. Information on the remaining non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is presented in the form of *combining statements* in this report.

Tazewell County adopts an annual appropriations budget for the General Fund and other governmental funds. A budgetary comparison schedule has been provided for each of those funds to demonstrate compliance with those budgets in the Combining and Individual Fund Statements and Schedules, which follow the Required Supplementary Information.

The basic governmental fund financial statements can be found on pages 17-22.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

Proprietary Funds. Tazewell County maintains only one proprietary fund which is the internal service fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses one internal service fund to account for the self-insured medical program. This program is provided to other funds of the County and reimbursed for those costs by the associated funds.

The basic proprietary fund financial statements can be found on pages 23-25 of this report.

Fiduciary Funds. Fiduciary Funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs.

The basic fiduciary fund financial statements can be found on page 26.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-59.

Other Information

As part of the basic financial statement and accompanying notes, this report also presents certain *required supplementary information* concerning the budget to actual comparison of major funds' revenues, expenditures, changes in fund balances, and the County's progress in funding its obligations to provide pension and other post-employment benefits to employees. Required supplementary information can be found on pages 60-64.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information of pensions. Combining and individual fund statements can be found on pages 65-148 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

Government-Wide Financial Analysis

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Tazewell County, assets exceeded liabilities by \$89.4 million at the close of the most recent fiscal year. The largest component of the County's total net position (\$46 million or 51%) is its net investment in capital assets (e.g., land, buildings, machinery and equipment) less any outstanding debt used to acquire those assets. The County used these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The following table represents the condensed Statement of Net Position as of November 30, 2015.

CONDENSED STATEMENT OF NET POSITION

	Governmental Activities		Component Unit		Total	
	2015	2014	2015	2014	2015	2014
Assets:						
Current and Other Assets	\$ 67,191,284	\$ 66,619,395	\$ 580,945	\$ 147,924	\$ 67,772,229	\$ 66,767,319
Long-term Notes Receivable	147,880	374,922	-	-	147,880	374,922
Capital Assets	46,280,689	45,167,635	224,433	351,674	46,505,122	45,519,309
Total Assets	113,619,853	112,161,952	805,378	499,598	114,425,231	112,661,550
Deferred Outflow of Resources	7,912,412	-	10,382	-	7,922,794	-
Total Assets and Deferred Outflow of Resources	121,532,265	112,161,952	815,760	499,598	122,348,025	112,661,550
Liabilities:						
Current and Other Liabilities	3,794,457	5,313,282	712,006	338,963	4,506,463	5,652,245
Long-term Liabilities	15,606,267	2,528,963	25,523	34,244	15,631,790	2,563,207
Total Liabilities	19,400,724	7,842,245	737,529	373,207	20,138,253	8,215,452
Deferred Inflows of Resources	12,753,480	12,285,900	18,430	-	12,771,910	12,285,900
Net Position:						
Net Investment in Capital Assets	45,832,808	44,626,168	224,433	351,674	46,057,241	44,977,842
Restricted	6,369,926	5,530,703	-	-	6,369,926	5,530,703
Unrestricted	37,175,327	41,876,936	(164,632)	(225,283)	37,010,695	41,651,653
Total Net Position	\$ 89,378,061	\$ 92,033,807	\$ 59,801	\$ 126,391	\$ 89,437,862	\$ 92,160,198

Another component of the County's total net position, totaling \$6.3 million or 7.1%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$37.0 million or 41.4%, may be used to meet the government's ongoing obligation to its citizens and creditors. For more detailed information see the Statement of Net Position on pages 14-15 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

The following table summarizes the revenues and expenses of the County's activities:

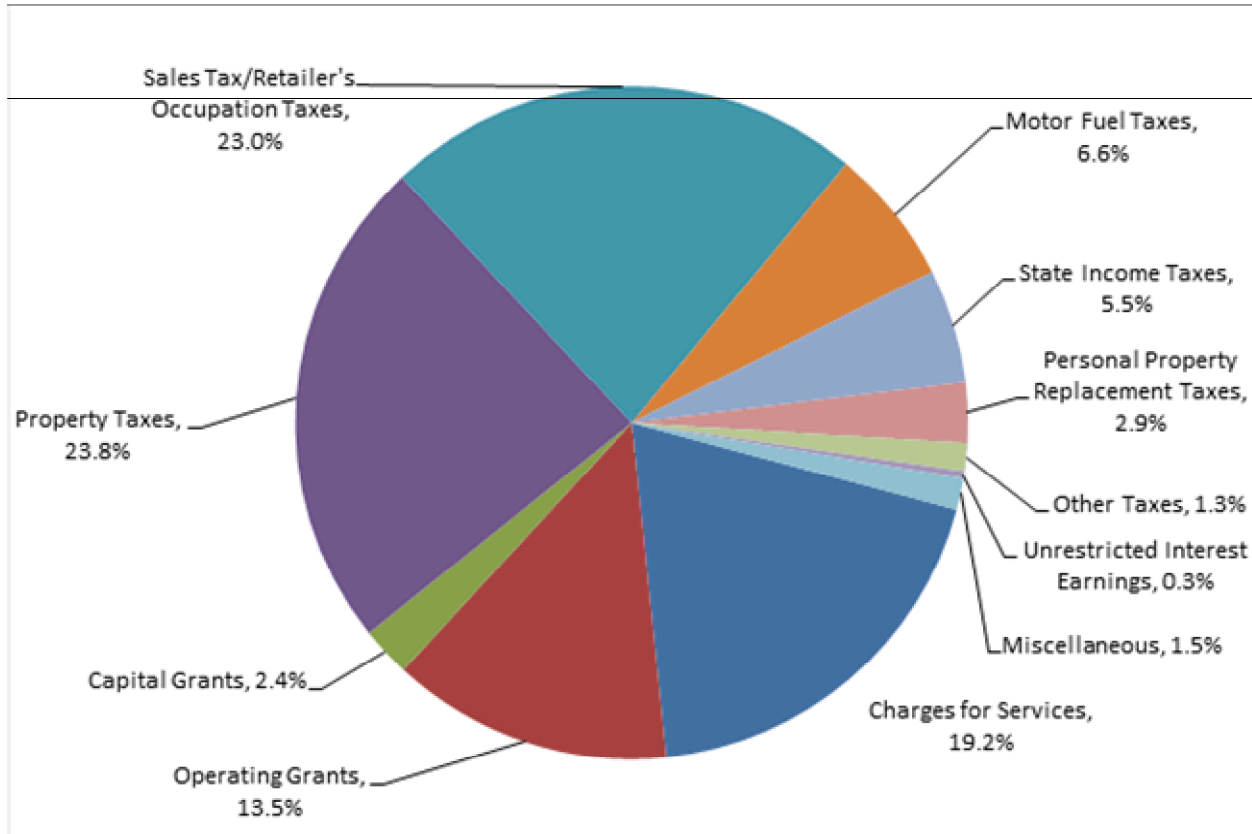
TAZEWELL COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Component Unit		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues:						
Charges for Services	9,842,925	9,328,199	1,223,158	1,173,909	11,066,083	10,502,108
Operating Grants	6,934,730	7,024,662	-	-	6,934,730	7,024,662
Capital Grants	1,226,501	648,394	-	-	1,226,501	648,394
General Revenues:						
Property Taxes	12,194,307	11,794,367	-	-	12,194,307	11,794,367
Sales Tax/Retailer's Occupation Taxes	11,784,910	12,105,265	-	-	11,784,910	12,105,265
Motor Fuel Taxes	3,373,149	4,605,871	-	-	3,373,149	4,605,871
State Income Taxes	2,813,606	2,449,605	-	-	2,813,606	2,449,605
Personal Property Replacement Taxes	1,477,825	1,385,884	-	-	1,477,825	1,385,884
Other Taxes	691,605	548,321	-	-	691,605	548,321
Unrestricted Interest Earnings	175,864	194,871	292	6,619	176,156	201,490
Miscellaneous	783,846	591,092	25,803	226	809,649	591,318
Total Revenues	<u>51,299,268</u>	<u>50,676,531</u>	<u>1,249,253</u>	<u>1,180,754</u>	<u>52,548,521</u>	<u>51,857,285</u>
Expenses:						
Judicial	10,125,580	9,846,866	-	-	10,125,580	9,846,866
Public Safety and Corrections	13,016,930	13,153,827	-	-	13,016,930	13,153,827
Community Development	348,819	321,871	-	-	348,819	321,871
Highways	8,234,540	9,486,257	-	-	8,234,540	9,486,257
Education	129,536	228,937	-	-	129,536	228,937
Health and Welfare	10,142,929	10,190,709	-	-	10,142,929	10,190,709
General Government Services	6,884,988	10,989,467	-	-	6,884,988	10,989,467
Interest Expense	13,271	10,827	-	-	13,271	10,827
Emergency Telephone System Board	-	-	1,527,554	1,689,644	1,527,554	1,689,644
Total Expenses	<u>48,896,593</u>	<u>54,228,761</u>	<u>1,527,554</u>	<u>1,689,644</u>	<u>50,424,147</u>	<u>55,918,405</u>
Change in Net Postion	2,402,675	(3,552,230)	(278,301)	(508,890)	2,124,374	(4,061,120)
Net Position, beginning of year (as Previously Repr	92,033,807	-	126,391	-	92,160,198	-
Prior Period Adjustments	(5,058,421)	-	211,711	-	(4,846,710)	-
Net Position, beginning of year (as restated)	<u>86,975,386</u>	<u>95,586,037</u>	<u>338,102</u>	<u>635,281</u>	<u>87,313,488</u>	<u>96,221,318</u>
Net Position, end of year	<u>89,378,061</u>	<u>92,033,807</u>	<u>59,801</u>	<u>126,391</u>	<u>89,437,862</u>	<u>92,160,198</u>

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

General revenues for the County's governmental activities are derived from a number of different sources which are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues are derived from property taxes (23.2%), sales/retailers occupational taxes (22.4%) and Charges for Services (21.1%).

Governmental Activities – Revenues by Source

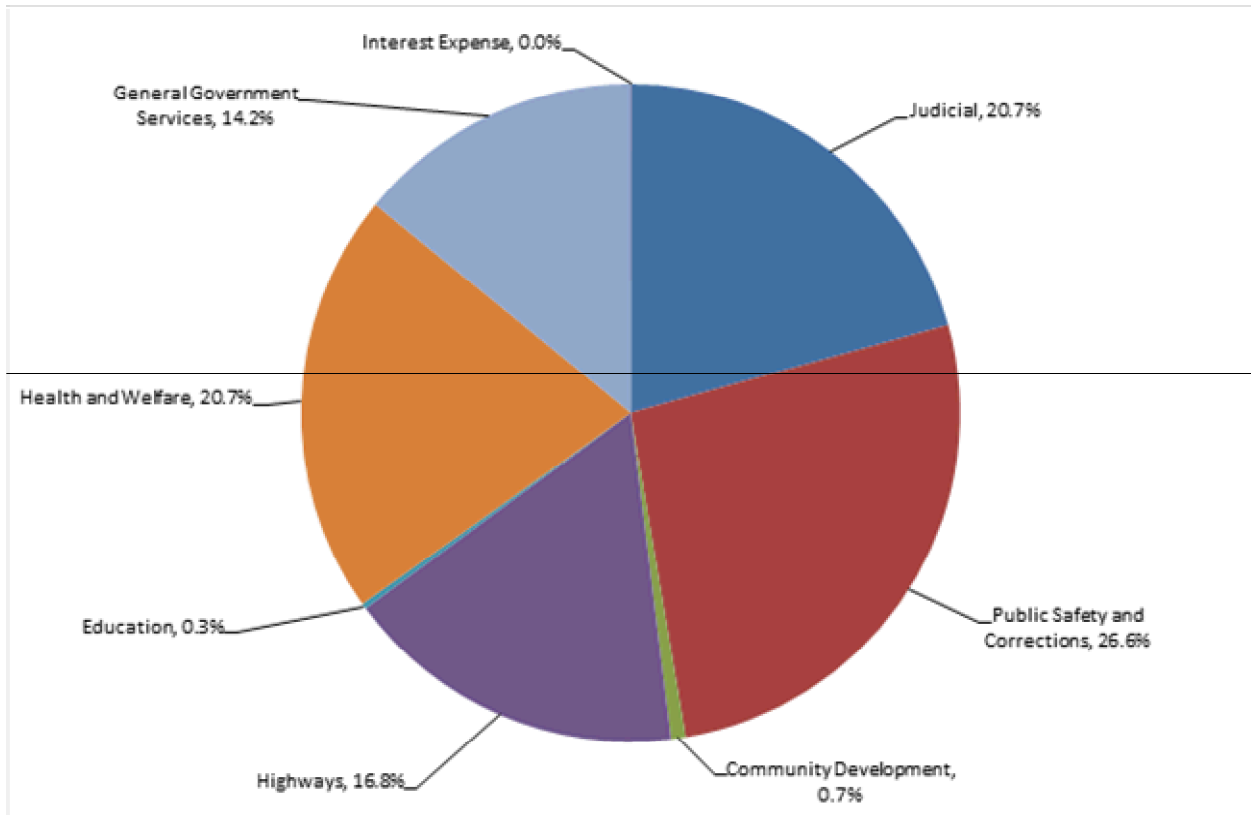


**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

The chart below shows the expenses by activity type for the governmental activities for the County during Fiscal Year 2015. For the Fiscal Year Ended November 30, 2015, governmental activity expenses totaled \$48,896,593, a decrease of \$5,332,168 or 9.8% when compared to Fiscal Year 2014. The majority of that decrease was reflected in Highways which showed a \$1.3 million decrease and a general governmental services decrease of \$4.1 million of which \$3.2 was due the one-time cost of capping the Pekin Landfill in Fiscal Year 2014.

Public Safety and Correction expenses constituted the largest single category of expenses within the governmental activities totaling \$13,016,930, or 26.6% of total expenses. Judicial and Health and Welfare expenses were the next largest at 10,125,580 (20.7%) and 10,142,929 (20.7%), respectively.

Governmental Activities – Expenses by Activity Type



Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

As of November 30, 2015, the County's governmental funds reported combined ending fund balances of \$45,495,953 which is an increase of \$1,023,182 from the prior year fund balances.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The total General Fund balance increased from \$17,828,086 at the end of Fiscal Year 2014 to \$19,168,183 at the end of Fiscal Year 2015. Expenditures were \$1,320,180 less than revenues in 2015.

The IMRF Fund is a special revenue fund used to collect taxes for the employer contribution to the state retirement system. The ending fund balance for IMRF decreased by \$52,535; from \$1,635,648 in Fiscal Year 2014 to \$1,583,113 in Fiscal Year 2015.

The County Highway Fund is a special revenue fund used to account for revenues derived from specific taxes and user charges for the maintenance of County highways. The ending fund balance for the County Highway fund increased from \$1,781,304 in Fiscal Year 2014 to \$1,979,769 in Fiscal Year 2015, a \$198,465 increase.

The County Motor Fuel Tax Fund is a special revenue fund that accounts for repairs and maintenance for County highways with funding derived from the state's distribution of the County's share of the motor fuel taxes collected by the state. The ending fund balance for the County Motor Fuel Tax Fund decreased by \$526,371; from \$5,617,659 in Fiscal Year 2014 to \$5,091,288 in Fiscal Year 2015.

The County Health Fund is a special revenue fund that accounts for the operations of the Tazewell County Health Department. The County Health Fund ended the year with a fund balance of \$3,538,250, representing a slight increase of \$2,402 for Fiscal Year 2015.

Budgetary Highlights

During Fiscal Year 2015, the County made amendments to the budget within the funds but those amendments did not alter the total budgeted amount for the year.

Capital Asset Administration

The County's investment in capital assets net of accumulated depreciation for its primary government and discretely presented component unit as of November 30, 2015 was \$46,505,122. This investment in capital assets includes land, land improvements, buildings and building improvements, furnishings and equipment, infrastructure, and construction in progress as detailed below:

	Capital Assets November 30, 2015 (net of depreciation)					
	Primary Government		Discretely Presented Component Unit		Total	
	2015	2014	2015	2014	2015	2014
Land	1,735,715	1,735,715	-	-	1,735,715	1,735,715
Construction in Progress	215,310	191,506	-	-	215,310	191,506
Buildings and Building Improvements	19,377,431	19,836,129	-	-	19,377,431	19,836,129
Land Improvements	431,176	434,621	-	-	431,176	434,621
Furnishings and Equipment	2,912,778	2,992,616	224,433	351,674	3,137,211	3,344,290
Infrastructure	21,608,279	19,977,048	-	-	21,608,279	19,977,048
Total	46,280,689	45,167,635	224,433	351,674	46,505,122	45,519,309

Additional information on the County's capital assets can be found in Note 6 on pages 42-43 of this report.

**TAZEWELL COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
NOVEMBER 30, 2015**

Long-Term Debt

As of November 30, 2015, Tazewell County's total governmental activities long-term debt liabilities were \$447,881. This includes \$212,855 in general obligation debt certificates and \$235,026 in capital leases for a wheel loader and various copy machines. Tazewell County's Discretely Presented Component Unit had a note payable with a balance of \$29,775 which matures in November of 2016.

Additional information on long-term debt activity can be found in Note 7 on pages 43-45 of this report.

Economic Factors and Next Year's Budgets and Rates

The equalized assessed valuation (EAV) of taxable property in Tazewell County, for taxes payable in 2016, increased by approximately 3.7% to \$2.6 billion compared to \$2.5 billion the year before.

Residential properties made up 71.8% of the EAV, while commercial and industrial development constituted 20.3% and farmland 7.2%.

The State of Illinois is the largest unknown variable with regards to Tazewell County's fiscal stability in the future. The current budget impasse adds to the uncertainty. The County continues to closely monitor the situation at the State level with a special focus on any discussions related to reductions, withholding and/or sweeping of state shared revenues.

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2015**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT ASSETS			
Cash	\$ 37,005,813	\$ 45,419	\$ 37,051,232
Investments	10,067,495	-	10,067,495
Receivables:			
Property Taxes	12,753,480	-	12,753,480
State of Illinois	6,722,507	-	6,722,507
Other	76,769	535,526	612,295
Notes Receivable, Net of Allowance for Doubtful			
Accounts of \$60,000	122,218	-	122,218
Prepaid Expenses	159,119	-	159,119
Accrued Interest Receivable	44,647	-	44,647
Due From Component Unit	200,000	-	200,000
Inventory, at Cost	39,236	-	39,236
Total Current Assets	<u>67,191,284</u>	<u>580,945</u>	<u>67,772,229</u>
NONCURRENT ASSETS			
Notes Receivable	147,880	-	147,880
Capital Assets, Not Depreciated	1,951,025	-	1,951,025
Capital Assets, Net	<u>44,329,664</u>	<u>224,433</u>	<u>44,554,097</u>
Total Noncurrent Assets	<u>46,428,569</u>	<u>224,433</u>	<u>46,653,002</u>
 Total Assets	 113,619,853	 805,378	 114,425,231
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	<u>7,912,412</u>	<u>10,382</u>	<u>7,922,794</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 121,532,265</u>	 <u>\$ 815,760</u>	 <u>\$ 122,348,025</u>

See accompanying Notes to Financial Statements.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>Primary Government Governmental Activities</u>	<u>Component Unit Emergency Telephone System Board</u>	<u>Total Reporting Entity</u>
CURRENT LIABILITIES			
Accounts Payable	\$ 2,074,776	\$ 475,109	\$ 2,549,885
Accrued Payroll and Related Costs	1,034,181	7,122	1,041,303
Claims Payable	149,239	-	149,239
Estimated Payable for Claims and Losses	372,450	-	372,450
Due to Others	49,260	-	49,260
Due to Governmental Activities	-	200,000	200,000
Unearned Revenue - Other	18,308	-	18,308
Debt Certificates	25,796	-	25,796
Note Payable	-	29,775	29,775
Capital Lease Obligation	70,447	-	70,447
Total Current Liabilities	<u>3,794,457</u>	<u>712,006</u>	<u>4,506,463</u>
NONCURRENT LIABILITIES			
Compensated Absences Payable	506,689	-	506,689
Net Pension Liability	13,407,893	25,523	13,433,416
Other Post-Employment Benefit Obligation	1,340,047	-	1,340,047
Debt Certificates	187,059	-	187,059
Capital Lease Obligation	164,579	-	164,579
Total Noncurrent Liabilities	<u>15,606,267</u>	<u>25,523</u>	<u>15,631,790</u>
Total Liabilities	19,400,724	737,529	20,138,253
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	12,753,480	-	12,753,480
Subsequent Year's Wireless Revenue	-	18,430	18,430
Total Deferred Inflows of Resources	<u>12,753,480</u>	<u>18,430</u>	<u>12,771,910</u>
NET POSITION			
Net Investment in Capital Assets	45,832,808	224,433	46,057,241
Restricted for:			
Judicial	1,418,532	-	1,418,532
Public Safety and Corrections	209,218	-	209,218
Community Development	390,912	-	390,912
Highways	804,627	-	804,627
Health and Welfare	414,816	-	414,816
General Governmental Services	482,177	-	482,177
Retirement	2,649,644	-	2,649,644
Unrestricted	<u>37,175,327</u>	<u>(164,632)</u>	<u>37,010,695</u>
Total Net Position	<u>\$ 89,378,061</u>	<u>\$ 59,801</u>	<u>\$ 89,437,862</u>

**TAZEWELL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2015**

	Program Revenues			Net Revenue (Expenses) and Changes in Net Position		Total Reporting Entity	
	Expenses	Charges for Services	Operating Grants	Capital Grants	Primary Government		Component Unit
PRIMARY GOVERNMENT							
Governmental Activities:							
Judicial	\$ 10,125,580	\$ 3,776,982	\$ 1,243,049	\$ -	\$ (5,105,549)	\$ -	\$ (5,105,549)
Public Safety and Corrections	13,016,930	1,242,579	53,220	46,032	(11,675,099)	-	(11,675,099)
Community Development	348,819	127,764	-	-	(221,055)	-	(221,055)
Highways	8,234,540	617,356	-	828,165	(6,789,019)	-	(6,789,019)
Education	129,536	-	67,682	-	(61,854)	-	(61,854)
Health and Welfare	10,142,929	1,915,700	5,494,508	279,030	(2,453,691)	-	(2,453,691)
General Governmental Services	6,884,988	2,162,544	76,271	73,274	(4,572,899)	-	(4,572,899)
Interest Expense	13,271	-	-	-	(13,271)	-	(13,271)
Total Primary Government	<u>\$ 48,896,593</u>	<u>\$ 9,842,925</u>	<u>\$ 6,934,730</u>	<u>\$ 1,226,501</u>	(30,892,437)	-	(30,892,437)
COMPONENT UNIT							
Emergency Telephone System Board	<u>\$ 1,527,554</u>	<u>\$ 1,223,158</u>	<u>\$ -</u>	<u>\$ -</u>	-	(304,396)	(304,396)
GENERAL REVENUES							
General Property Taxes					12,194,307	-	12,194,307
Sales Tax/Retailers' Occupation Taxes					11,784,910	-	11,784,910
Motor Fuel Taxes					3,373,149	-	3,373,149
State Income Taxes					2,813,606	-	2,813,606
Personal Property Replacement Taxes					1,477,825	-	1,477,825
Other Taxes					691,605	-	691,605
Unrestricted Interest Earnings					175,864	292	176,156
Miscellaneous					783,846	25,803	809,649
Total General Revenues					<u>33,295,112</u>	<u>26,095</u>	<u>33,321,207</u>
Change in Net Position					2,402,675	(278,301)	2,124,374
NET POSITION							
Beginning of Year, as Previously Reported					92,033,807	126,391	92,160,198
Prior Period Adjustments					(5,058,421)	211,711	(4,846,710)
Beginning of Year, as Restated					<u>86,975,386</u>	<u>338,102</u>	<u>87,313,488</u>
End of Year					<u>\$ 89,378,061</u>	<u>\$ 59,801</u>	<u>\$ 89,437,862</u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET – GOVERNMENTAL FUNDS
2015**

	General Fund	Illinois Municipal Retirement Fund
ASSETS		
Cash	\$ 12,426,764	\$ 1,584,843
Investments	3,606,741	-
Receivables:		
Property Taxes	4,129,884	1,761,953
State of Illinois	4,498,742	-
Other	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$60,000	-	-
Prepaid Expenses	151,700	-
Accrued Interest Receivable	44,647	-
Inventory, at Cost	39,236	-
Due from Other Funds	285,357	-
	\$ 25,183,071	\$ 3,346,796
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 942,931	\$ -
Accrued Payroll and Related Costs	716,351	-
Due to Other Funds	195,591	1,730
Due to Others - Deferred Prosecution	21,957	-
Due to Others - Veteran Memorial	8,174	-
Unearned Revenue - Other	-	-
Total Liabilities	1,885,004	1,730
DEFERRED INFLOWS OF RESOURCES		
Subsequent Year's Property Taxes	4,129,884	1,761,953
Unavailable Revenue	-	-
Total Deferred Inflows of Resources	4,129,884	1,761,953
FUND BALANCES		
Nonspendable:		
Inventory	39,236	-
Prepays	151,700	-
Restricted for:		
Judicial	-	-
Public Safety and Corrections	-	-
Community Development	-	-
Highways	-	-
Health and Welfare	-	-
General Governmental Services	-	-
Retirement	-	1,583,113
Committed to:		
Public Safety and Corrections	446,779	-
Assigned to:		
Judicial	602,403	-
Public Safety and Corrections	47,902	-
Community Development	-	-
Highways	-	-
Health and Welfare	-	-
General Governmental Services	-	-
Working Cash	450,757	-
Unassigned	17,429,406	-
Total Fund Balances	19,168,183	1,583,113
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 25,183,071	\$ 3,346,796

See accompanying Notes to Financial Statements.

County Highway Fund	County Motor Fuel Tax Fund	County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,124,664	\$ 278,983	\$ 2,355,747	\$ 12,642,413	\$ 31,413,414
-	4,035,345	700,558	1,724,851	10,067,495
1,738,589	-	882,041	4,241,013	12,753,480
-	892,371	660,463	670,931	6,722,507
9,435	-	-	67,334	76,769
-	-	-	270,098	270,098
-	-	5,483	1,936	159,119
-	-	-	-	44,647
-	-	-	-	39,236
20,568	-	-	84,426	390,351
<u>\$ 3,893,256</u>	<u>\$ 5,206,699</u>	<u>\$ 4,604,292</u>	<u>\$ 19,703,002</u>	<u>\$ 61,937,116</u>
\$ 113,685	\$ 3,555	\$ 25,092	\$ 985,978	\$ 2,071,241
54,654	7,265	144,369	111,542	1,034,181
1,559	104,591	1,467	81,004	385,942
-	-	-	-	21,957
-	-	-	-	8,174
5,000	-	13,073	235	18,308
<u>174,898</u>	<u>115,411</u>	<u>184,001</u>	<u>1,178,759</u>	<u>3,539,803</u>
1,738,589	-	882,041	4,241,013	12,753,480
-	-	-	147,880	147,880
<u>1,738,589</u>	<u>-</u>	<u>882,041</u>	<u>4,388,893</u>	<u>12,901,360</u>
-	-	-	-	39,236
-	-	5,483	1,936	159,119
-	-	-	1,418,532	1,418,532
-	-	-	209,218	209,218
-	-	-	390,912	390,912
-	-	-	804,627	804,627
-	-	-	414,816	414,816
-	-	-	482,177	482,177
-	-	-	1,066,531	2,649,644
-	-	-	-	446,779
-	-	-	611,061	1,213,464
-	-	-	187,989	235,891
-	-	-	313,793	313,793
1,979,769	5,091,288	-	4,208,395	11,279,452
-	-	3,532,767	2,054,909	5,587,676
-	-	-	1,988,016	1,988,016
-	-	-	-	450,757
-	-	-	(17,562)	17,411,844
<u>1,979,769</u>	<u>5,091,288</u>	<u>3,538,250</u>	<u>14,135,350</u>	<u>45,495,953</u>
<u>\$ 3,893,256</u>	<u>\$ 5,206,699</u>	<u>\$ 4,604,292</u>	<u>\$ 19,703,002</u>	<u>\$ 61,937,116</u>

**TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2015**

Total Fund Balances - Governmental Funds \$ 45,495,953

Amounts reported for governmental activities in the Statement of Net Position 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	\$ 100,449,570	
Accumulated Depreciation	<u>54,168,881</u>	46,280,689

Long-term receivable is not available to pay for current period expenditures and therefore was reported as a deferred inflow of resources in the governmental funds.	147,880
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Deferred outflows of resources for net pension liability	7,912,412
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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 position.	5,243,637
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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, 2015 consist of:

Compensated Absences	506,689	
Net Pension Liability	13,407,893	
Other Post-Employment Benefit Obligation	1,340,047	
Debt Certificates	212,855	
Capital Lease Obligation	<u>235,026</u>	<u>(15,702,510)</u>

Total Net Position of Governmental Activities	<u><u>\$ 89,378,061</u></u>
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See accompanying Notes to Financial Statements.

TAZEWELL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2015

	General Fund	Illinois Municipal Retirement Fund
	<u> </u>	<u> </u>
REVENUES		
General Property Taxes	\$ 4,144,979	\$ 1,793,305
Sales Tax/Retailers' Occupation Taxes	9,905,637	1,304,780
Intergovernmental	5,814,843	161,378
Loan Repayment	-	-
Licenses and Permits	691,700	-
Charges for Services	3,863,988	-
Fines and Forfeitures	782,345	-
Interest	75,271	-
Miscellaneous	542,583	-
Total Revenues	<u>25,821,346</u>	<u>3,259,463</u>
 EXPENDITURES		
Current:		
Judicial	7,140,066	-
Public Safety and Corrections	9,337,555	-
Community Development	270,006	-
Highways	-	-
Education	113,151	-
Health and Welfare	-	-
General Governmental Services	7,069,031	-
Retirement	-	3,311,998
Capital Outlay	519,301	-
Debt Service:		
Principal	48,847	-
Interest and Fees	3,209	-
Total Expenditures	<u>24,501,166</u>	<u>3,311,998</u>
 Excess (Deficiency) of Revenues over Expenditures	 1,320,180	 (52,535)
 OTHER FINANCING SOURCES (USES)		
Transfers In	19,917	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>19,917</u>	<u>-</u>
 Net Change in Fund Balances	 1,340,097	 (52,535)
 FUND BALANCE		
Beginning of Year	<u>17,828,086</u>	<u>1,635,648</u>
 End of Year	 <u>\$ 19,168,183</u>	 <u>\$ 1,583,113</u>

See accompanying Notes to Financial Statements.

County Highway Fund	County Motor Fuel Tax Fund	County Health Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,675,576	\$ -	\$ 849,981	\$ 3,730,466	\$ 12,194,307
-	-	-	574,493	11,784,910
211,181	2,338,179	4,892,908	2,819,897	16,238,386
-	-	-	227,042	227,042
-	-	-	-	691,700
230,593	68,810	533,581	3,068,194	7,765,166
-	-	-	61,131	843,476
6,492	19,959	11,060	47,209	159,991
13,194	-	238,360	43,185	837,322
<u>2,137,036</u>	<u>2,426,948</u>	<u>6,525,890</u>	<u>10,571,617</u>	<u>50,742,300</u>
-	-	-	559,386	7,699,452
-	-	-	125,313	9,462,868
-	-	-	-	270,006
1,808,369	2,975,288	-	1,965,178	6,748,835
-	-	-	-	113,151
-	-	6,487,027	2,443,734	8,930,761
-	-	-	1,236,862	8,305,893
-	-	-	1,529,978	4,841,976
201,713	-	6,430	2,511,875	3,239,319
19,482	-	25,257	-	93,586
5,288	-	4,774	-	13,271
<u>2,034,852</u>	<u>2,975,288</u>	<u>6,523,488</u>	<u>10,372,326</u>	<u>49,719,118</u>
102,184	(548,340)	2,402	199,291	1,023,182
96,281	109,008	-	95,039	320,245
-	(87,039)	-	(233,206)	(320,245)
<u>96,281</u>	<u>21,969</u>	<u>-</u>	<u>(138,167)</u>	<u>-</u>
198,465	(526,371)	2,402	61,124	1,023,182
<u>1,781,304</u>	<u>5,617,659</u>	<u>3,535,848</u>	<u>14,074,226</u>	<u>44,472,771</u>
<u>\$ 1,979,769</u>	<u>\$ 5,091,288</u>	<u>\$ 3,538,250</u>	<u>\$ 14,135,350</u>	<u>\$ 45,495,953</u>

**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, 2015**

Total Net Change in Fund Balances - Governmental Funds	\$	1,023,182
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 outlay for the year:		
Capital Outlay	\$ 3,239,319	
Depreciation Expense	<u>(2,405,295)</u>	834,024
The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) which do not affect change in fund balance.		
Capital Contributions		279,030
Pension contributions are expenditures in the governmental funds. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows of resources related to pensions, and the investment experience.		
Pension Contributions	4,967,152	
Pension Expense	<u>(4,848,191)</u>	118,961
Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce long-term debt in the Statement of Net Position.		
Debt Certificates	25,257	
Capital Lease Obligation	<u>68,329</u>	93,586
Accrued compensated absences reported in the Statement of Net Position do require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		
		(4,113)
The increase in other 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.		
		(311,625)
Repayments of loan principal and loan disbursements for the community development loan program are recorded as revenues and expenditures in the governmental funds, and do not increase/decrease notes receivable in the government-wide statements.		
Repayments of Loan Principal		(227,042)
The net change in net position of the internal service fund is reported with governmental activities.		
		<u>596,672</u>
Change in Net Position of Governmental Activities	\$	<u><u>2,402,675</u></u>

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
PROPRIETARY FUND – INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2015**

ASSETS

Cash	\$ 5,592,399
Due from Other Funds	195,591
Total Assets	<u>5,787,990</u>

LIABILITIES

Accounts Payable	3,535
Claims Payable	149,239
Estimated Payable for Claims and Losses	372,450
Due to Others	19,129
Total Liabilities	<u>544,353</u>

NET POSITION - UNRESTRICTED

\$ 5,243,637

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2015**

OPERATING REVENUES	
Charges for Services	\$ 4,232,767
Refunds and Recoveries	489,107
Total Operating Revenues	4,721,874
 OPERATING EXPENSES	
Medical Claims	3,746,854
Administrative Costs	132,584
Stop Loss Reinsurance	261,637
Total Operating Expenses	4,141,075
 OPERATING INCOME	 580,799
 NONOPERATING REVENUES	
Interest Income	15,873
	 596,672
 CHANGE IN NET POSITION	
 NET POSITION	
Beginning of Year	4,646,965
End of Year	\$ 5,243,637

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND – INTERNAL SERVICE FUND
 STATEMENT OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2015**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Assessments Made to Other Funds	\$ 3,090,086
Cash Received from Employees and Others	1,135,016
Cash Received from Refunds and Recoveries	747,085
Cash Paid for Claims	(3,793,214)
Cash Paid for Administrative Costs and Stop Loss Insurance	(394,221)
Net Cash Provided by Operating Activities	784,752

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Cash and Investments	15,873
---	--------

NET INCREASE IN CASH

800,625

CASH

Beginning of Year	4,791,774
End of Year	\$ 5,592,399

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

Operating Income	\$ 580,799
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Assets and Liabilities:	
Stop Loss Receivable	257,978
Due from Other Funds	(7,665)
Accounts Payable	69,610
Estimated Payable for Claims and Losses	(115,970)
Net Cash Provided by Operating Activities	\$ 784,752

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
 FIDUCIARY FUNDS – AGENCY FUND
 STATEMENT OF FIDUCIARY NET POSITION
 NOVEMBER 30, 2015**

ASSETS

Cash and Investments	\$ 2,345,063
	<hr/>
Total Assets	\$ 2,345,063
	<hr/> <hr/>

LIABILITIES

Due to State of Illinois	\$ 30,242
Due to Others	307,143
Amounts Due Taxing Bodies and Others	65,306
Amounts Held Pending Court Disposition	108,864
Amounts Held for Prisoners	7,461
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	1,826,047
	<hr/>
Total Liabilities	\$ 2,345,063
	<hr/> <hr/>

See accompanying Notes to Financial Statements.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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, 2015

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 ETSB. The members of the ETSB are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, authorizing disbursements and hiring all staff. The geographic area served by the ETSB is the same as Tazewell County. The treasurer of Tazewell County maintains the funds and invests or disburses them at the direction of the ETSB. Tazewell County Board has the responsibility for approving the rate of the surcharge which funds the activities of the ETSB and therefore has the ability to impose its will on that Board.

Transactions between Tazewell County and the ETSB are accounted for in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

Significant accounting policies of the ETSB are the same as those of Tazewell County. Separate financial statements are not prepared.

Other Related Organizations

The County Board Chairman and County Board make appointments of the governing boards of a number of special purpose districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore has no financial accountability. These units are not considered component units of Tazewell County, 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, 2015

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not have any business-type activities. For the most part, the effect of interfund activity has been removed from these statements. The primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

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

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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 special revenue fund accounts for the collection of taxes for the employer contribution to the state retirement system.

County Highway Fund - This special revenue 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 special revenue 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 special revenue 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, 2015

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 types which are combined as nonmajor funds are 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 Fund - This fund is used to account for the self-insured medical program that is provided to other funds of the County on a cost-reimbursement basis.

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.

The proprietary fund (only proprietary fund Tazewell County maintains is the internal service fund) distinguishes 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 fund include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments

The County's cash is comprised of cash on hand, demand deposits, and short-term investments, typically with a maturity at the date of purchase of twelve months or less.

The County and ETSB invest in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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

Deposits and Investments (Continued)

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.

Prepaid Items

Prepaid items represent current expenditures which benefit future periods. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

Inventories

Inventories are stated at cost. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar 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.

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

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

Capital Assets (Continued)

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 position. Bond premiums and discounts 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 expensed.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows of Resources

The County would report decreases in net position or fund balance that relate to future periods as deferred outflows of resources in a separate section of its statements of net position or governmental fund balance sheet. The County has deferred outflows related to pension expense to be recognized in future periods and for pension contributions made after the measurement dates.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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

Deferred Inflows of Resources

The County's financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund balance that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has three types of items which occur related to revenue recognition. Property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is not legally available as of fiscal year end. Economic development loan receivables are recorded in the current year, but the revenue will be recorded in each subsequent year for the life of the loan, as it is not available in the governmental funds as of fiscal year-end. Reimbursements are recorded in the current year, but a portion of the revenue will be recorded in the subsequent year, as it is not yet earned until time elapses.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. As of November 30, 2015, there were no unspent bond proceeds. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Cash Equivalents

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At November 30, 2015, there were no investments that were cash equivalents.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund balance during the reporting period. Actual results could differ from those estimates. Material estimates that are particularly susceptible to significant change in the near term relate to the determination of the net pension liability, other post-employment benefit obligation, and estimated payable for claims and issues.

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).
- (6) All appropriations lapse at year-end.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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

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.

Fund Balance Classification

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

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

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

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

Fund Balance Classification (Continued)

- 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.

Minimum Fund Balance Policy

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

NOTE 2 CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

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

As of November 30, 2015, the carrying amount of the County's bank deposits (includes checking, savings, and certificates of deposit) was \$49,121,610 (excludes petty cash in the amount of \$313,259 which is included in the cash balance in the statement of net position). As of November 30, 2015, \$45,155,479 of the County's bank balance of \$51,585,764 was exposed to custodial credit risk as follows:

Uninsured and Collateral Held by Pledging Bank	\$ 17,956,123
Uninsured and Collateral Held by Pledging Bank's	
Trust Department not in the County's Name	<u>27,199,356</u>
Total	<u><u>\$ 45,155,479</u></u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits (Continued)

As of November 30, 2015, the County's investments included the following:

	Fair Value*	Maturities (In Years) Less Than One	Carrying Amount
Sweep Accounts	\$ 27,170,435	\$ 27,170,435	\$ 27,170,435
Illinois Funds	28,921	28,921	28,921
	<u>\$ 27,199,356</u>	<u>\$ 27,199,356</u>	<u>\$ 27,199,356</u>

* Equivalent to Deposit Balance

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, 2015 was \$28,921.

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

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, 2015, the County's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

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% 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, 2015 financial statements.

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash on Hand and in Banks	\$ 37,051,232	\$ -	\$ 37,051,232
Investments	10,067,495	-	10,067,495
Cash and Investments	-	2,345,063	2,345,063
Total	<u>\$ 47,118,727</u>	<u>\$ 2,345,063</u>	<u>\$ 49,463,790</u>
Petty Cash			\$ 313,259
Bank Deposits			49,121,610
Illinois Funds - Money Market Accounts			28,921
Total			<u>\$ 49,463,790</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 3 PROPERTY TAXES

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

Property taxes levied in 2014 are reflected as revenues in fiscal year 2015. 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 2015 have been recognized as assets, net of an estimated uncollectible amount of 1%, and deferred inflows of resources as these taxes will be collected and are planned for budget purposes to be used in 2016.

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, 2015 for the County's major funds and nonmajor funds are as follows:

	General	County Motor Fuel Tax	County Health	Nonmajor Funds
State of Illinois:				
Sales Taxes	\$ 2,953,761	\$ -	\$ -	\$ -
Income Taxes	659,069	-	-	-
Video Gaming Taxes	42,582	-	-	-
Replacement Taxes	58,833	-	-	-
Use Taxes	283,015	-	-	-
Motor Fuel Taxes	-	892,371	-	449,738
Reimbursements	382,875	-	-	-
Grants	-	-	-	221,193
Department of Public Health and Department of Human Services	-	-	660,463	-
Other	118,607	-	-	-
Total	<u>\$ 4,498,742</u>	<u>\$ 892,371</u>	<u>\$ 660,463</u>	<u>\$ 670,931</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 4 RECEIVABLES (CONTINUED)

	County Highway	Nonmajor Funds
Other:		
Tipping Fees	\$ -	\$ 57,293
Miscellaneous Other	9,435	10,041
	\$ 9,435	\$ 67,334

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:

	Economic Development Grant
<u>Due in Year Ending November 30:</u>	
2016	\$ 182,218
2017	61,852
2018	38,054
2019	19,687
2020	17,798
Thereafter	10,489
	330,098
Allowance for Doubtful Accounts, Current	(60,000)
	\$ 270,098

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2015 was as follows:

Primary Government

	Balance at November 30, 2014	Additions	Deductions	Balance at November 30, 2015
Not Depreciated:				
Land	\$ 1,735,715	\$ -	\$ -	\$ 1,735,715
Construction in Progress	191,506	106,973	83,169	215,310
Depreciated:				
Buildings and Building Improvements	28,546,595	119,208	-	28,665,803
Land Improvements	1,432,628	43,340	-	1,475,968
Furnishings and Equipment	10,179,770	949,407	516,461	10,612,716
Infrastructure	55,286,114	2,457,944	-	57,744,058
Total Capital Assets	<u>97,372,328</u>	<u>3,676,872</u>	<u>599,630</u>	<u>100,449,570</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	8,710,466	577,906	-	9,288,372
Land Improvements	998,007	46,785	-	1,044,792
Furnishings and Equipment	7,187,154	953,891	441,107	7,699,938
Infrastructure	35,309,066	826,713	-	36,135,779
Total Accumulated Depreciation	<u>52,204,693</u>	<u>2,405,295</u>	<u>441,107</u>	<u>54,168,881</u>
Governmental Capital Assets, Net	<u>\$ 45,167,635</u>	<u>\$ 1,271,577</u>	<u>\$ 158,523</u>	<u>\$ 46,280,689</u>

Construction in progress consists primarily of highway projects in progress.

Depreciation expense was charged to functions/programs as follows:

Judicial	\$ 22,429
Public Safety and Corrections	568,520
Highways	1,159,106
Health and Welfare	147,721
General Governmental Services	507,519
Total Depreciation Expense	<u>\$ 2,405,295</u>

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 6 CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at November 30, 2014	Additions	Deductions	Balance at November 30, 2015
ETSB:				
Equipment	\$ 3,263,010	\$ 6,133	\$ -	\$ 3,269,143
Less Accumulated Depreciation:				
Equipment	2,911,336	133,374	-	3,044,710
Component Unit Capital Assets, Net	<u>\$ 351,674</u>	<u>\$ (127,241)</u>	<u>\$ -</u>	<u>\$ 224,433</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, 2015:

	Balance November 30, 2014	Additions	Reductions	Balance November 30, 2015	Current Portion	Long-Term Portion
General Obligation						
Debt Certificates	\$ 238,112	\$ -	\$ 25,257	\$ 212,855	\$ 25,796	\$ 187,059
Capital Leases	303,355	-	68,329	235,026	70,447	164,579
Total	<u>\$ 541,467</u>	<u>\$ -</u>	<u>\$ 93,586</u>	<u>\$ 447,881</u>	<u>\$ 96,243</u>	<u>\$ 351,638</u>

General Obligation Debt

General obligation debt at November 30, 2015 is comprised of the following original issue:

General Obligation Debt Certificates, Series 2006, Dated July 19, 2006, Principal Due Monthly through June 2023, with Interest Due Monthly at 2.1125%. Original Issue of \$378,500	<u>\$ 212,855</u>
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Tazewell County is required to comply with certain debt covenants contained in the debt issue agreement.

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

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 7 LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize debt outstanding at November 30, 2015 are as follows:

<u>Year Ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2016	\$ 25,796	\$ 4,235	\$ 30,031
2017	26,346	3,685	30,031
2018	26,908	3,123	30,031
2019	27,482	2,549	30,031
2020	28,068	1,963	30,031
2021 - 2023	<u>78,255</u>	<u>2,268</u>	<u>80,523</u>
Total	<u>\$ 212,855</u>	<u>\$ 17,823</u>	<u>\$ 230,678</u>

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:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 328,054
Less: Accumulated Depreciation	<u>159,058</u>
Total	<u>\$ 168,996</u>

Depreciation expense for these assets acquired through capital lease totaled \$109,351.

The future minimum lease obligations and the net present value of these minimum lease payments as of November 30, 2015 were as follows:

<u>Year Ending November 30:</u>	<u>Governmental Activities</u>
2016	\$ 76,826
2017	<u>167,943</u>
Total	244,769
Less: Amount Representing Interest	<u>9,743</u>
Present Value of Minimum Lease Payments	<u>\$ 235,026</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 7 LONG-TERM DEBT (CONTINUED)

Compensated Absences

Activity for compensated absences for the governmental activities for the year ended November 30, 2015 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
\$ 502,576	\$ 1,154,595	\$ 1,150,482	\$ 506,689	\$ -

Discretely Presented Component Unit

The following is a summary of changes in long-term debt for the year ended November 30, 2015:

	<u>Balance November 30, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance November 30, 2015</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
Note Payable	\$ 62,209	\$ -	\$ 32,434	\$ 29,775	\$ 29,775	\$ -

The note payable bears interest at a fixed rate of 4.5%, beginning October 10, 2012, in monthly payments of \$2,990, and matures on November 10, 2016.

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>
2016	\$ 29,775	\$ 703	\$ 30,478

NOTE 8 LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875% of the assessed value of all taxable property located within the County. At November 30, 2015, using the 2014 assessed valuation, the statutory limit for the County was \$73,268,972, providing a debt margin of \$72,821,091.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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, 2015 represent due from/to balances among all funds:

Receivable Fund	Payable Fund	Amount
General	County Highway	\$ 1,559
	County Health	1,467
	Illinois Municipal Retirement	1,327
	Nonmajor Governmental	81,004
	Emergency System Telephone Board (911)	200,000
County Highway	County Motor Fuel Tax	20,568
Internal Service	General	195,591
Nonmajor Governmental	Illinois Municipal Retirement	403
	County Motor Fuel Tax	84,023
		\$ 585,942

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:

Transfers out	Transfers in:				Total
	General Fund	County Highway Fund	County Motor Fuel Tax Fund	Nonmajor Governmental Funds	
County Motor Fuel Tax Fund	\$ -	\$ -	\$ -	\$ 87,039	\$ 87,039
Nonmajor Governmental Funds	19,917	96,281	109,008	8,000	233,206
	\$ 19,917	\$ 96,281	\$ 109,008	\$ 95,039	\$ 320,245

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

The transfers in to the County Highway Fund, County Motor Fuel Tax Fund, and Nonmajor Governmental Funds from the County Motor Fuel Tax Fund and Nonmajor Governmental Funds are for planned transfers from other highway related funds.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 10 OTHER REQUIRED DISCLOSURES

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

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
County Health Fund*	\$ 5,747,810	\$ 6,523,488	\$ 775,678
Circuit Clerk Automation Fund	182,995	186,146	3,151
Juvenile Reporting Fund	-	3,537	3,537
Emergency Systems Telephone Board (911)	1,173,000	1,432,974	259,974

* Excess in fund is due to noncash WIC food instruments and vaccines being recorded as a revenue and expense in the current year. This activity was not budgeted.

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

Fund	Amount of Deficit Balance
Sheriff's Grant Fund	\$ (17,562)
Emergency Systems Telephone Board (911)	(119,716)

These deficits will be eliminated via transfer from another fund or additional revenue allocated to the funds in future years.

NOTE 11 PENSION PLAN

Plan Description

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

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 11 PENSION PLAN (CONTINUED)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lessor of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 11 PENSION PLAN (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2014, the following employees were covered by the benefit terms:

Regular Plan	IMRF
Retirees and Beneficiaries currently receiving benefits	270
Inactive Plan Members entitled to but not yet receiving benefits	207
Active Plan Members	394
Total	871
SLEP	
Retirees and Beneficiaries currently receiving benefits	34
Inactive Plan Members entitled to but not yet receiving benefits	4
Active Plan Members	40
Total	78

Contributions

Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 14.53%. For the fiscal year ended November 30, 2015, the County contributed \$2,373,359 to the plan.
2. As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 22.92%. For the fiscal year ended November 30, 2015, the County contributed \$728,336 to the plan.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension of plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	63.2%	9.81%
International Equity	2.6	(2.79%)
Fixed Income	23.5	5.93%
Real Estate	4.3	12.66%
Alternative Investments	4.5	N/A
Cash Equivalents	1.9	N/A
Total	<u>100.0%</u>	

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.49% for RP and SLEP.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 11 PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2013	\$ 98,911,664	\$ 90,335,668	\$ 8,575,996
Changes for the Year:			
Service Cost	2,495,181	-	2,495,181
Interest on Total Pension Liability	7,365,283	-	7,365,283
Differences Between Expected and Actual Experience of the Total Pension Liability	1,773,203	-	1,773,203
Changes of Assumptions	3,197,262	-	3,197,262
Contributions - Employer	-	3,258,951	(3,258,951)
Contributions - Employee	-	1,166,599	(1,166,599)
Net Investment Income - Projected	-	5,557,523	(5,557,523)
Differences Between Projected and Actual Investment Income	-	(9,617)	9,617
Benefit Payments, including Refunds of Employee Contributions	(4,122,486)	(4,122,486)	-
Other (Net Transfer)	-	53	(53)
Net Changes	<u>10,708,443</u>	<u>5,851,023</u>	<u>4,857,420</u>
Balances at December 31, 2014	<u>\$ 109,620,107</u>	<u>\$ 96,186,691</u>	<u>\$ 13,433,416</u>

The changes in net pension liability above are the aggregated information of the Regular Plan and Sheriff's Law Enforcement Personnel Plan. Disaggregated information for balances at December 31, 2014 was not available.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.49%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.49%	Current Discount 7.49%	1% Increase 8.49%
Net Pension Liability (Asset)	<u>\$ 30,587,228</u>	<u>\$ 13,433,416</u> *	<u>\$ 478,858</u>

* The analysis above is the aggregated information of the Regular Plan and Sheriff's Law Enforcement Plan. Disaggregated information was not available.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 11 PENSION PLAN (CONTINUED)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2015, the County recognized pension expense of \$3,108,350. At November 30, 2015, the County reported deferred outflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	Deferred Outflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>	
Differences Between Expected and Actual Experience	\$ 1,414,642
Changes of Assumptions	2,561,422
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,031,957
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	5,008,021
 <i>Pension Contributions Made Subsequent to the Measurement Date</i>	 2,914,773
 Total Deferred Amounts Related to Pensions	 \$ 7,922,794

\$2,914,773 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2016.

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

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$ 1,200,674
2016	1,200,674
2017	1,200,674
2018	1,162,871
2019	243,128
Thereafter	-
Total	\$ 5,008,021

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

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.

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, 2015, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	36
Terminated Employees Entitled to Benefits but not yet Receiving Them	1
Active Vested Plan Members	257
Active Nonvested Plan Members	163
Total	457
Participating Employers	1

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.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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.

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, 2015:

Annual Required Contribution	\$ 652,617
Interest on Net OPEB	41,137
Amortization Adjustment to the ARC	<u>(34,281)</u>
Annual OPEB Cost	659,473
Contributions Made	<u>347,848</u>
Increase in Net OPEB Obligation	311,625
Net OPEB Obligation - Beginning of Year	<u>1,028,422</u>
Net OPEB Obligation - End of Year	<u><u>\$ 1,340,047</u></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.

Three-Year Trend Information

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2015	\$ 659,473	53%	\$ 1,340,047
November 30, 2014	\$ 283,475	33%	\$ 1,028,422
November 30, 2013	\$ 289,487	32%	\$ 837,759

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

Funded Status and Funding Progress. As of November 30, 2015, using the November 30, 2015 actuarial valuation, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial Accrued Liability (AAL)	\$ 10,672,307
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	10,672,307
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0%
Covered Payroll (Active Plan Members)	19,374,493
UAAL as a Percentage of Covered Payroll	55.1%

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 30 years, resulting in an amortization of \$355,744 for the 12 month period.

In the December 1, 2014 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of December 1, 2014 is 4%. 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 8.5% initial and 5.5% ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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.

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 an internal service fund to account for and finance its uninsured risks of loss for medical and dental claims. Other risks of loss are accounted for in the Tort Judgment special revenue fund. Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. At November 30, 2015, the estimate of health and dental claims incurred but not reported provided by the claims administrator amounted to \$521,689. 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 \$1,000,000 over the annual liability period and coverage for medical and hospital when claims exceed \$250,000 individually. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Various funds of the County participate and make payments to the internal service fund based on historical cost information and to establish a reserve for catastrophe losses. That reserve is considered to be \$5,243,637 for the Health Insurance Fund and is considered to be a designation for those purposes of the net position of the Internal Service Fund.

Changes in the claims liability, including claims payable and estimated payable for claims and losses, in fiscal years 2015 and 2014 were:

	Tort Judgment Fund	Health Insurance Fund	Total
Balance - November 30, 2013	\$ 4,734	\$ 291,582	\$ 296,316
Claims Incurred	24,391	4,121,220	4,145,611
Claims Paid	(22,282)	(3,844,753)	(3,867,035)
Balance - November 30, 2014	6,843	568,049	574,892
Claims Incurred	5,785	3,746,854	3,752,639
Claims Paid	(12,628)	(3,793,214)	(3,805,842)
Balance - November 30, 2015	<u>\$ -</u>	<u>\$ 521,689</u>	<u>\$ 521,689</u>

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

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, 2015.

As of November 30, 2015, the building is being leased for monthly rental payments of between \$125 and \$2,600 and expires at various times through June 30, 2017. Total rental income for the year ended November 30, 2015 was \$92,430.

NOTE 15 COMMITMENTS AND CONTINGENCIES

The County entered into a five-year noncancelable lease for the Health Department Dental Clinic. Monthly lease payments will commence on January 1, 2016.

The County entered into three separate two-year police motorcycle vehicle contracts on March 19, 2014, December 8, 2014, and December 4, 2015, respectively. Annual lease payments began on March 31, 2014, December 31, 2014, and December 31, 2015, respectively.

The County entered into a 58 month contract for a backhoe loader. Monthly lease payments commenced December 27, 2012. A final balloon payment is due October 2017.

The County entered into seven separate two-year contracts for janitorial services. Each has monthly lease payments that commenced on April 3, 2014.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2016	\$ 114,720
2017	103,227
2018	51,653
2019	51,653
2020	51,653
Total	<u>\$ 372,906</u>

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.

**TAZEWELL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015**

NOTE 16 RESTATEMENTS OF NET POSITION/FUND BALANCE

The County adopted a new accounting standard to conform with accounting principles generally accepted in the United States of America. The statement adopted requiring restatement of net position was Government Accounting Standard Board Statement GASB 68, Accounting and Financial Reporting for Pensions. This pronouncement requires the restatement of the November, 2014 net position of governmental activities and the discretely presented component unit. Additionally, the County determined it had incorrectly recorded accounts receivable in relation to the Emergency System Telephone Board (911) for the year ending November 30, 2014. In the discretely presented component unit and the Emergency System Telephone Board (911) fund, revenue was understated by \$227,079 for the year ending November 30, 2014. Beginning net position/fund balance (deficit) has thereby been restated as follows:

	Primary Government Net Position
Net Position, Beginning of Year, as Previously Reported	\$ 92,033,807
Adjustment for Beginning Net Pension Obligation under Prior GASB	556,021
Adjustment for Beginning Deferred Outflows of Resources Related to Pensions	2,945,260
Adjustment for Beginning Net Pension Liability	(8,559,702)
Net Position, Beginning of Year, as Restated	\$ 86,975,386
	Component Unit Net Position
Net Position, Beginning of Year, as Previously Reported	\$ 126,391
Adjustment for Accounts Receivable	227,079
Adjustment for Beginning Deferred Outflows of Resources Related to Pensions	926
Adjustment for Beginning Net Pension Liability	(16,294)
Net Position, Beginning of Year, as Restated	\$ 338,102
	911 Emergency System Fund
Fund Deficit, Beginning of Year, as Previously Reported	\$ (163,074)
Adjustment for Accounts Receivable	227,079
Fund Balance, Beginning of Year, as Restated	\$ 64,005

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

TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
MAJOR FUNDS
YEAR ENDED NOVEMBER 30, 2015

	General Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
General Property Taxes	\$ 4,220,000	\$ 4,220,000	\$ 4,144,979
Sales Taxes	9,317,878	9,317,878	9,905,637
Illinois State Income Taxes	2,550,000	2,550,000	2,813,606
Personal Property Replacement Taxes	749,478	749,478	794,480
Other State Taxes	461,375	461,375	691,605
Motor Fuel Tax Allotments	-	-	-
Salary and Expenditure Reimbursements	1,340,998	1,340,998	1,441,878
Governmental Grants	-	-	73,274
Licenses and Permits	679,622	679,622	691,700
Charges for Services	4,394,986	4,394,986	3,863,988
Fines and Forfeitures	756,200	756,200	782,345
Interest	20,358	20,358	75,271
Miscellaneous	427,000	427,000	542,583
Total Revenues	<u>24,917,895</u>	<u>24,917,895</u>	<u>25,821,346</u>
EXPENDITURES			
Judicial	7,453,395	7,753,178	7,140,066
Public Safety and Corrections	9,845,338	10,071,945	9,588,798
Community Development	261,963	279,565	270,006
Highways	-	-	-
Education	215,111	157,659	113,151
Health and Welfare	-	-	-
General Governmental Services	10,262,370	9,775,830	7,337,089
Retirement	-	-	-
Debt Service	-	-	52,056
Total Expenditures	<u>28,038,177</u>	<u>28,038,177</u>	<u>24,501,166</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,120,282)	(3,120,282)	1,320,180
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	-	-
Proceeds from Capital Lease Obligation	-	-	-
Transfers In	-	-	19,917
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>19,917</u>
Net Change in Fund Balances	<u>\$ (3,120,282)</u>	<u>\$ (3,120,282)</u>	1,340,097
FUND BALANCE			
Beginning of Year			<u>17,828,086</u>
End of Year			<u>\$ 19,168,183</u>

Illinois Municipal Retirement Fund			County Highway Fund			County Motor Fuel Tax Fund		
Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual
\$ 1,825,000	\$ 1,825,000	\$ 1,793,305	\$ 1,705,000	\$ 1,705,000	\$ 1,675,576	\$ -	\$ -	\$ -
1,263,755	1,263,755	1,304,780	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
152,238	152,238	161,378	199,220	199,220	211,181	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,680,000	2,680,000	2,338,179
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	119,100	119,100	230,593	62,200	62,200	68,810
-	-	-	-	-	-	-	-	-
-	-	-	3,600	3,600	6,492	32,000	32,000	19,959
-	-	-	29,000	29,000	13,194	-	-	-
3,240,993	3,240,993	3,259,463	2,055,920	2,055,920	2,137,036	2,774,200	2,774,200	2,426,948
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,347,037	2,347,037	2,010,082	3,789,343	3,789,343	2,975,288
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,585,934	3,585,934	3,311,998	-	-	-	-	-	-
-	-	-	24,780	24,780	24,770	-	-	-
3,585,934	3,585,934	3,311,998	2,371,817	2,371,817	2,034,852	3,789,343	3,789,343	2,975,288
(344,941)	(344,941)	(52,535)	(315,897)	(315,897)	102,184	(1,015,143)	(1,015,143)	(548,340)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	84,000	84,000	96,281	-	-	109,008
-	-	-	-	-	-	-	-	(87,039)
-	-	-	84,000	84,000	96,281	-	-	21,969
\$ (344,941)	\$ (344,941)	(52,535)	\$ (231,897)	\$ (231,897)	198,465	\$ (1,015,143)	\$ (1,015,143)	(526,371)
		<u>1,635,648</u>			<u>1,781,304</u>			<u>5,617,659</u>
		<u>\$ 1,583,113</u>			<u>\$ 1,979,769</u>			<u>\$ 5,091,288</u>

TAZEWELL COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
MAJOR FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015

	County Health Fund		
	Original Budget	Amended Budget	Actual
REVENUES			
General Property Taxes	\$ 865,000	\$ 865,000	\$ 849,981
Sales Taxes	-	-	-
Illinois State Income Taxes	-	-	-
Personal Property Replacement Taxes	187,230	187,230	198,472
Other State Taxes	-	-	-
Motor Fuel Tax Allotments	-	-	-
Salary and Expenditure Reimbursements	-	-	-
Governmental Grants	3,788,049	3,788,049	4,694,436
Licenses and Permits	-	-	-
Charges for Services	588,900	588,900	533,581
Fines and Forfeitures	-	-	-
Interest	6,000	6,000	11,060
Miscellaneous	111,500	111,500	238,360
Total Revenues	<u>5,546,679</u>	<u>5,546,679</u>	<u>6,525,890</u>
EXPENDITURES			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	-	-	-
Education	-	-	-
Health and Welfare	5,710,810	5,710,810	6,493,457
General Governmental Services	-	-	-
Retirement	-	-	-
Debt Service	37,000	37,000	30,031
Total Expenditures	<u>5,747,810</u>	<u>5,747,810</u>	<u>6,523,488</u>
Excess (Deficiency) of Revenues over Expenditures	(201,131)	(201,131)	2,402
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	-	-
Proceeds from Capital Lease Obligation	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (201,131)</u>	<u>\$ (201,131)</u>	2,402
FUND BALANCE			
Beginning of Year			<u>3,535,848</u>
End of Year			<u>\$ 3,538,250</u>

**TAZEWELL COUNTY, ILLINOIS
OTHER POST-EMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION – SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2015**

Trend information for the three years ended November 30, 2015, 2014, and 2013 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)
11/30/2015	\$ -	\$ 10,672,307	\$ 10,672,307	0.00%	\$ 19,374,493	55.1%
11/30/2014	-	3,608,853	3,608,853	0.00%	18,788,084	19.2%
11/30/2013	-	3,608,853	3,608,853	0.00%	18,001,782	20.0%

**TAZEWELL COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
NOVEMBER 30, 2015**

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.

Excesses of expenditures over budget in individual funds:

Fund	Expenditures		Excess Actual Over Amended Budget
	Amended Budget	Actual	
County Health Fund*	\$ 5,747,810	\$ 6,523,488	\$ 775,678
Circuit Clerk Automation Fund	182,995	186,146	3,151
Juvenile Reporting Fund	-	3,537	3,537
Emergency Systems Telephone Board (911)	1,173,000	1,432,974	259,974

* Excess in fund is due to noncash WIC food instruments and vaccines being recorded as a revenue and expenditure in the current year. This activity was not budgeted.

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2015**

ASSETS	Special Revenue		
	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
Cash	\$ 649,252	\$ 2,215,714	\$ 1,040,666
Investments	-	913,188	224,110
Receivables:			
Property Taxes	-	785,169	652,608
State of Illinois:			
Motor Fuel Tax Allotments	449,738	-	-
Grants	-	-	-
Other	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$60,000	-	-	-
Prepaid Expenses	-	-	-
Due from Other Funds	84,023	-	403
Total Assets	\$ 1,183,013	\$ 3,914,071	\$ 1,917,787
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)			
Accounts Payable	\$ 65,486	\$ 224,060	\$ 395,106
Accrued Payroll and Related Costs	-	-	-
Due to Other Funds	-	695	-
Unearned Revenue	-	-	-
Total Liabilities	65,486	224,755	395,106
Deferred Inflows of Resources:			
Subsequent Year's Property Taxes	-	785,169	652,608
Unavailable Loan Revenue	-	-	-
Total Deferred Inflows of Resources	-	785,169	652,608
Fund Balance (Deficit):			
Nonspendable:			
Prepays	-	-	-
Restricted for:			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	403,000	401,627	-
Health and Welfare	-	-	-
General Governmental Services	-	-	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	714,527	2,502,520	870,073
Health and Welfare	-	-	-
General Governmental Services	-	-	-
Unassigned	-	-	-
Total Fund Balance (Deficit)	1,117,527	2,904,147	870,073
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 1,183,013	\$ 3,914,071	\$ 1,917,787

Special Revenue

Township Bridge Fund	Social Security Fund	Animal Control Fund	Tort Judgment Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ 121,275	\$ 1,132,820	\$ 753,521	\$ 856,602	\$ 217,323	\$ 176,675	\$ 102,836	\$ 739,566
-	-	-	122,229	-	-	-	-
-	943,965	-	1,084,298	565,934	209,039	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,286	-	-	-	50	-
-	-	-	-	-	-	-	-
<u>\$ 121,275</u>	<u>\$ 2,076,785</u>	<u>\$ 754,807</u>	<u>\$ 2,063,129</u>	<u>\$ 783,257</u>	<u>\$ 385,714</u>	<u>\$ 102,886</u>	<u>\$ 739,566</u>
\$ -	\$ -	\$ 8,622	\$ -	\$ 180,000	\$ 1,179	\$ 6,082	\$ 658
-	66,289	12,340	-	-	3,225	607	4,835
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	66,289	20,962	-	180,000	4,404	6,689	5,493
-	943,965	-	1,084,298	565,934	209,039	-	-
-	-	-	-	-	-	-	-
-	943,965	-	1,084,298	565,934	209,039	-	-
-	-	1,286	-	-	-	50	-
-	-	-	-	-	-	5,188	529,165
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	213,839	-	37,323	24,954	-	-
-	-	-	-	-	-	-	-
-	1,066,531	-	-	-	-	-	-
-	-	-	-	-	-	90,959	204,908
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
121,275	-	-	-	-	-	-	-
-	-	518,720	-	-	147,317	-	-
-	-	-	978,831	-	-	-	-
-	-	-	-	-	-	-	-
<u>121,275</u>	<u>1,066,531</u>	<u>733,845</u>	<u>978,831</u>	<u>37,323</u>	<u>172,271</u>	<u>96,197</u>	<u>734,073</u>
<u>\$ 121,275</u>	<u>\$ 2,076,785</u>	<u>\$ 754,807</u>	<u>\$ 2,063,129</u>	<u>\$ 783,257</u>	<u>\$ 385,714</u>	<u>\$ 102,886</u>	<u>\$ 739,566</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2015**

ASSETS	Special Revenue		
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund
Cash	\$ 582,487	\$ 198,994	\$ 181,967
Investments	-	-	-
Receivables:			
Property Taxes	-	-	-
State of Illinois:			
Motor Fuel Tax Allotments	-	-	-
Grants	-	-	-
Other	-	-	10,041
Notes Receivable, Net of Allowance for Doubtful Accounts of \$60,000	270,098	-	-
Prepaid Expenses	-	-	-
Due from Other Funds	-	-	-
Total Assets	\$ 852,585	\$ 198,994	\$ 192,008
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)			
Accounts Payable	\$ -	\$ -	\$ 908
Accrued Payroll and Related Costs	-	-	3,761
Due to Other Funds	-	-	-
Unearned Revenue	-	-	235
Total Liabilities	-	-	4,904
Deferred Inflows of Resources:			
Subsequent Year's Property Taxes	-	-	-
Unavailable Loan Revenue	147,880	-	-
Total Deferred Inflows of Resources	147,880	-	-
Fund Balance (Deficit):			
Nonspendable:			
Prepays	-	-	-
Restricted for:			
Judicial	-	-	29,238
Public Safety and Corrections	-	-	-
Community Development	390,912	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	198,593	-
Retirement	-	-	-
Assigned to:			
Judicial	-	-	157,866
Public Safety and Corrections	-	-	-
Community Development	313,793	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	401	-
Unassigned	-	-	-
Total Fund Balance (Deficit)	704,705	198,994	187,104
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 852,585	\$ 198,994	\$ 192,008

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	Sheriff's Grant Fund	GIS Fund
\$ 83,726	\$ 1,284,388	\$ (72,181)	\$ 695,462	\$ 45,139	\$ 166,959	\$ (34,574)	\$ 278,735
-	-	-	45,479	-	-	-	-
-	-	-	-	-	-	-	-
-	-	161,102	-	-	43,079	17,012	-
-	57,293	-	-	-	-	-	-
-	-	-	-	-	600	-	-
-	-	-	-	-	-	-	-
<u>\$ 83,726</u>	<u>\$ 1,341,681</u>	<u>\$ 88,921</u>	<u>\$ 740,941</u>	<u>\$ 45,139</u>	<u>\$ 210,638</u>	<u>\$ (17,562)</u>	<u>\$ 278,735</u>
\$ -	\$ 1,438	\$ 88,906	\$ 5,007	\$ 155	\$ 1,806	\$ -	\$ 6,565
300	3,590	-	5,174	-	2,858	-	8,149
-	14,470	-	-	-	-	-	-
-	-	-	-	-	-	-	-
300	19,498	88,906	10,181	155	4,664	-	14,714
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	600	-	-
-	-	-	576,208	-	-	-	-
-	-	-	-	44,853	-	-	-
-	-	-	-	-	-	-	-
-	138,700	-	-	-	-	-	-
731	-	-	-	-	-	-	105,977
-	-	-	-	-	-	-	-
-	-	-	154,552	-	-	-	-
-	-	-	-	131	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,183,483	15	-	-	205,374	-	-
82,695	-	-	-	-	-	-	158,044
-	-	-	-	-	-	(17,562)	-
<u>83,426</u>	<u>1,322,183</u>	<u>15</u>	<u>730,760</u>	<u>44,984</u>	<u>205,974</u>	<u>(17,562)</u>	<u>264,021</u>
<u>\$ 83,726</u>	<u>\$ 1,341,681</u>	<u>\$ 88,921</u>	<u>\$ 740,941</u>	<u>\$ 45,139</u>	<u>\$ 210,638</u>	<u>\$ (17,562)</u>	<u>\$ 278,735</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
NOVEMBER 30, 2015**

ASSETS	Juvenile Reporting Fund	County Clerk Automation Fund	State's Attorney Forfeiture Fund
Cash	\$ 677	\$ 42,946	\$ 310,059
Investments	-	-	-
Receivables:			
Property Taxes	-	-	-
State of Illinois:			
Motor Fuel Tax Allotments	-	-	-
Grants	-	-	-
Other	-	-	-
Notes Receivable, Net of Allowance for Doubtful Accounts of \$60,000	-	-	-
Prepaid Expenses	-	-	-
Due from Other Funds	-	-	-
Total Assets	<u>\$ 677</u>	<u>\$ 42,946</u>	<u>\$ 310,059</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Payroll and Related Costs	-	414	-
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	<u>-</u>	<u>414</u>	<u>-</u>
Deferred Inflows of Resources:			
Subsequent Year's Property Taxes	-	-	-
Unavailable Loan Revenue	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit):			
Nonspendable:			
Prepays	-	-	-
Restricted for:			
Judicial	-	-	-
Public Safety and Corrections	-	-	122,203
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	37,777	-
Retirement	-	-	-
Assigned to:			
Judicial	677	-	-
Public Safety and Corrections	-	-	187,856
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	4,755	-
Unassigned	-	-	-
Total Fund Balance (Deficit)	<u>677</u>	<u>42,532</u>	<u>310,059</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	<u>\$ 677</u>	<u>\$ 42,946</u>	<u>\$ 310,059</u>

Special Revenue

Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ 264,853	\$ 100,818	\$ 37,025	\$ 15,979	\$ 1,633	\$ 410,540	\$ 40,531	\$ 12,642,413
-	-	-	-	-	419,845	-	1,724,851
-	-	-	-	-	-	-	4,241,013
-	-	-	-	-	-	-	449,738
-	-	-	-	-	-	-	221,193
-	-	-	-	-	-	-	67,334
-	-	-	-	-	-	-	270,098
-	-	-	-	-	-	-	1,936
-	-	-	-	-	-	-	84,426
<u>\$ 264,853</u>	<u>\$ 100,818</u>	<u>\$ 37,025</u>	<u>\$ 15,979</u>	<u>\$ 1,633</u>	<u>\$ 830,385</u>	<u>\$ 40,531</u>	<u>\$ 19,703,002</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 985,978
-	-	-	-	-	-	-	111,542
-	-	-	-	-	65,839	-	81,004
-	-	-	-	-	-	-	235
-	-	-	-	-	65,839	-	1,178,759
-	-	-	-	-	-	-	4,241,013
-	-	-	-	-	-	-	147,880
-	-	-	-	-	-	-	4,388,893
-	-	-	-	-	-	-	1,936
262,784	-	-	15,949	-	-	-	1,418,532
-	-	-	-	1,631	-	40,531	209,218
-	-	-	-	-	-	-	390,912
-	-	-	-	-	-	-	804,627
-	-	-	-	-	-	-	414,816
-	50,547	36,906	-	-	51,646	-	482,177
-	-	-	-	-	-	-	1,066,531
2,069	-	-	30	-	-	-	611,061
-	-	-	-	2	-	-	187,989
-	-	-	-	-	-	-	313,793
-	-	-	-	-	-	-	4,208,395
-	-	-	-	-	-	-	2,054,909
-	50,271	119	-	-	712,900	-	1,988,016
-	-	-	-	-	-	-	(17,562)
<u>264,853</u>	<u>100,818</u>	<u>37,025</u>	<u>15,979</u>	<u>1,633</u>	<u>764,546</u>	<u>40,531</u>	<u>14,135,350</u>
<u>\$ 264,853</u>	<u>\$ 100,818</u>	<u>\$ 37,025</u>	<u>\$ 15,979</u>	<u>\$ 1,633</u>	<u>\$ 830,385</u>	<u>\$ 40,531</u>	<u>\$ 19,703,002</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NOVEMBER 30, 2015**

	Special Revenue		
	Township Motor Fuel Tax Fund	County Bridge Fund	Federal Aid Matching Tax Fund
REVENUES			
Taxes - General Property Taxes	\$ -	\$ 756,884	\$ 629,056
Taxes - Public Safety Sales Taxes	-	-	-
Intergovernmental	1,034,970	94,137	846,342
Loan Repayment	-	-	-
Charges for Services	-	84,651	-
Fines and Forfeitures	-	-	-
Interest	4,436	6,015	6,677
Miscellaneous	-	-	-
Total Revenues	<u>1,039,406</u>	<u>941,687</u>	<u>1,482,075</u>
EXPENDITURES			
Current:			
Judicial	-	-	-
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	1,049,445	152,024	469,385
Health and Welfare	-	-	-
General Governmental Services	-	-	-
Retirement	-	-	-
Capital Outlay	-	533,389	1,940,246
Debt Service:			
Principal	-	-	-
Interest and fees	-	-	-
Total Expenditures	<u>1,049,445</u>	<u>685,413</u>	<u>2,409,631</u>
Excess (Deficiency) of Revenues over Expenditures	(10,039)	256,274	(927,556)
OTHER FINANCING SOURCES (USES)			
Transfers In	87,039	-	8,000
Transfers Out	(96,281)	(8,000)	(109,008)
Total Other Financing Sources (Uses)	<u>(9,242)</u>	<u>(8,000)</u>	<u>(101,008)</u>
Net Change in Fund Balances	(19,281)	248,274	(1,028,564)
FUND BALANCE (DEFICIT)			
Beginning of Year	<u>1,136,808</u>	<u>2,655,873</u>	<u>1,898,637</u>
End of Year	<u>\$ 1,117,527</u>	<u>\$ 2,904,147</u>	<u>\$ 870,073</u>

Special Revenue

Township Bridge Fund	Social Security Fund	Animal Control Fund	Tort Judgment Fund	Persons With Developmental Disabilities Fund	Veterans' Assistance Fund	Law Library Fund	Circuit Clerk Automation Fund
\$ -	\$ 933,718	\$ -	\$ 663,529	\$ 545,553	\$ 201,726	\$ -	\$ -
-	574,493	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
233,302	-	478,184	-	-	-	47,684	567,274
-	-	18,825	-	-	-	-	-
88	-	403	531	-	-	-	1,506
-	-	4,877	-	-	1,913	-	-
<u>233,390</u>	<u>1,508,211</u>	<u>502,289</u>	<u>664,060</u>	<u>545,553</u>	<u>203,639</u>	<u>47,684</u>	<u>568,780</u>
-	-	-	-	-	-	55,956	186,146
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
294,324	-	-	-	-	-	-	-
-	-	481,683	-	584,664	213,726	-	-
-	-	-	765,536	-	-	-	-
-	1,529,978	-	-	-	-	-	-
-	-	-	28,390	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>294,324</u>	<u>1,529,978</u>	<u>481,683</u>	<u>793,926</u>	<u>584,664</u>	<u>213,726</u>	<u>55,956</u>	<u>186,146</u>
(60,934)	(21,767)	20,606	(129,866)	(39,111)	(10,087)	(8,272)	382,634
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(60,934)	(21,767)	20,606	(129,866)	(39,111)	(10,087)	(8,272)	382,634
<u>182,209</u>	<u>1,088,298</u>	<u>713,239</u>	<u>1,108,697</u>	<u>76,434</u>	<u>182,358</u>	<u>104,469</u>	<u>351,439</u>
<u>\$ 121,275</u>	<u>\$ 1,066,531</u>	<u>\$ 733,845</u>	<u>\$ 978,831</u>	<u>\$ 37,323</u>	<u>\$ 172,271</u>	<u>\$ 96,197</u>	<u>\$ 734,073</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (CONTINUED)
NOVEMBER 30, 2015**

	Special Revenue		
	Economic Development Grant Fund	County Recorder Automation Fund	Circuit Clerk Child Support Fund
REVENUES			
Taxes - General Property Taxes	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Tax	-	-	-
Intergovernmental	-	-	(1,656)
Loan Repayment	227,042	-	-
Charges for Services	-	130,858	144,048
Fines and Forfeitures	-	-	-
Interest	16,630	401	237
Miscellaneous	-	-	-
Total Revenues	<u>243,672</u>	<u>131,259</u>	<u>142,629</u>
EXPENDITURES			
Current:			
Judicial	-	-	171,554
Public Safety and Corrections	-	-	-
Community Development	-	-	-
Highways	-	-	-
Health and Welfare	-	-	-
General Governmental Services	-	107,432	-
Retirement	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fees	-	-	-
Total Expenditures	<u>-</u>	<u>107,432</u>	<u>171,554</u>
Excess (Deficiency) of Revenues over Expenditures	243,672	23,827	(28,925)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	243,672	23,827	(28,925)
FUND BALANCE (DEFICIT)			
Beginning of Year	<u>461,033</u>	<u>175,167</u>	<u>216,029</u>
End of Year	<u>\$ 704,705</u>	<u>\$ 198,994</u>	<u>\$ 187,104</u>

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	Sheriff's Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	633,456	-	-	166,616	46,032
-	-	-	-	-	-	-
13,900	363,318	-	549,575	26,579	-	-
-	-	-	-	-	-	-
240	5,000	15	1,452	108	389	-
-	-	-	-	-	36,395	-
<u>14,140</u>	<u>368,318</u>	<u>633,471</u>	<u>551,027</u>	<u>26,687</u>	<u>203,400</u>	<u>46,032</u>
-	-	-	139,940	-	-	-
-	-	-	-	14,388	-	44,786
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	332,737	633,456	-	-	197,468	-
13,169	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	6,850	-	-
<u>13,169</u>	<u>332,737</u>	<u>633,456</u>	<u>139,940</u>	<u>21,238</u>	<u>197,468</u>	<u>44,786</u>
-	-	-	-	-	-	-
971	35,581	15	411,087	5,449	5,932	1,246
-	-	-	-	-	-	-
-	(5,000)	-	-	-	-	-
<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
971	30,581	15	411,087	5,449	5,932	1,246
82,455	1,291,602	-	319,673	39,535	200,042	(18,808)
<u>\$ 83,426</u>	<u>\$ 1,322,183</u>	<u>\$ 15</u>	<u>\$ 730,760</u>	<u>\$ 44,984</u>	<u>\$ 205,974</u>	<u>\$ (17,562)</u>

**TAZEWELL COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (CONTINUED)
NOVEMBER 30, 2015**

	Special Revenue			
	GIS Fund	Juvenile Reporting Fund	County Clerk Automation Fund	State's Attorney Forfeiture Fund
REVENUES				
Taxes - General Property Taxes	\$ -	\$ -	\$ -	\$ -
Taxes - Public Safety Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Loan Repayment	-	-	-	-
Charges for Services	207,407	-	24,648	-
Fines and Forfeitures	-	-	-	14,526
Interest	981	9	119	898
Miscellaneous	-	-	-	-
Total Revenues	<u>208,388</u>	<u>9</u>	<u>24,767</u>	<u>15,424</u>
EXPENDITURES				
Current:				
Judicial	-	3,537	-	-
Public Safety and Corrections	-	-	-	-
Community Development	-	-	-	-
Highways	-	-	-	-
Health and Welfare	-	-	-	-
General Governmental Services	311,981	-	24,506	-
Retirement	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fees	-	-	-	-
Total Expenditures	<u>311,981</u>	<u>3,537</u>	<u>24,506</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(103,593)	(3,528)	261	15,424
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(103,593)	(3,528)	261	15,424
FUND BALANCE (DEFICIT)				
Beginning of Year	<u>367,614</u>	<u>4,205</u>	<u>42,271</u>	<u>294,635</u>
End of Year	<u>\$ 264,021</u>	<u>\$ 677</u>	<u>\$ 42,532</u>	<u>\$ 310,059</u>

Special Revenue

Circuit Clerk Operations Fund	Coroner's Fee Fund	State's Attorney Automation Fund	Circuit Clerk Electronic Citation Fund	Sheriff Electronic Citation Fund	Indemnity Fund	Sheriff's Commissary Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,730,466
-	-	-	-	-	-	-	574,493
-	-	-	-	-	-	-	2,819,897
-	-	-	-	-	-	-	227,042
69,220	26,236	11,663	13,403	1,631	-	74,613	3,068,194
-	-	-	-	-	27,780	-	61,131
684	268	90	30	2	-	-	47,209
-	-	-	-	-	-	-	43,185
<u>69,904</u>	<u>26,504</u>	<u>11,753</u>	<u>13,433</u>	<u>1,633</u>	<u>27,780</u>	<u>74,613</u>	<u>10,571,617</u>
2,253	-	-	-	-	-	-	559,386
-	-	-	-	-	-	66,139	125,313
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,965,178
-	-	-	-	-	-	-	2,443,734
-	6,781	-	-	-	7,457	-	1,236,862
-	-	-	-	-	-	-	1,529,978
-	3,000	-	-	-	-	-	2,511,875
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,253</u>	<u>9,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,457</u>	<u>66,139</u>	<u>10,372,326</u>
67,651	16,723	11,753	13,433	1,633	20,323	8,474	199,291
-	-	-	-	-	-	-	95,039
-	-	-	-	-	(14,917)	-	(233,206)
-	-	-	-	-	(14,917)	-	(138,167)
67,651	16,723	11,753	13,433	1,633	5,406	8,474	61,124
197,202	84,095	25,272	2,546	-	759,140	32,057	14,074,226
<u>\$ 264,853</u>	<u>\$ 100,818</u>	<u>\$ 37,025</u>	<u>\$ 15,979</u>	<u>\$ 1,633</u>	<u>\$ 764,546</u>	<u>\$ 40,531</u>	<u>\$ 14,135,350</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET – BY ACCOUNT
NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2014**

	General Account	Working Cash Account	Total	
			2015	2014
ASSETS				
Cash and Cash Equivalents	\$ 12,192,441	\$ 234,323	\$ 12,426,764	\$ 13,300,257
Investments	3,386,560	220,181	3,606,741	3,584,056
Receivables:				
Property Taxes	4,129,884	-	4,129,884	4,177,800
State of Illinois:				
Sales Taxes	2,953,761	-	2,953,761	3,047,717
Income Taxes	659,069	-	659,069	529,240
Video Gaming Taxes	42,582	-	42,582	-
Personal Property Replacement Taxes	58,833	-	58,833	60,790
Use Taxes	283,015	-	283,015	94,415
Miscellaneous	118,607	-	118,607	168,907
Reimbursements	382,875	-	382,875	388,098
Total Receivables	4,498,742	-	4,498,742	4,289,167
Prepaid Expenses	151,700	-	151,700	4,113
Accrued Interest Receivable	44,647	-	44,647	44,647
Inventory, at Cost	39,236	-	39,236	69,580
Due from Other Funds	285,357	-	285,357	64,534
Due from (to) Other General Fund Accounts	3,747	(3,747)	-	-
Total Assets	\$ 24,732,314	\$ 450,757	\$ 25,183,071	\$ 25,534,154
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 942,931	\$ -	\$ 942,931	\$ 2,278,745
Accrued Payroll and Related Costs	716,351	-	716,351	1,031,815
Due to Other Funds	195,591	-	195,591	187,926
Due to Others - Deferred Prosecution	21,957	-	21,957	21,178
Due to Others - Veteran Memorial	8,174	-	8,174	8,604
Total Liabilities	1,885,004	-	1,885,004	3,528,268
DEFERRED INFLOWS OF RESOURCES				
Subsequent Year's Property Taxes	4,129,884	-	4,129,884	4,177,800
FUND BALANCE				
Nonspendable:				
Inventory	39,236	-	39,236	69,580
Prepays	151,700	-	151,700	4,113
Committed to:				
Public Safety and Corrections	446,779	-	446,779	405,548
Assigned to:				
Judicial	602,403	-	602,403	553,810
Public Safety and Corrections	47,902	-	47,902	28,652
Working Cash	-	450,757	450,757	450,757
Unassigned	17,429,406	-	17,429,406	16,315,626
Total Fund Balance	18,717,426	450,757	19,168,183	17,828,086
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,732,314	\$ 450,757	\$ 25,183,071	\$ 25,534,154

**TAZEWELL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BY ACCOUNT
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	General Account	Working Cash Account	Total	
			2015	2014
REVENUES				
General Property Taxes	\$ 4,144,979	\$ -	\$ 4,144,979	\$ 4,137,982
Sales Tax/Retailers' Occupation Taxes	9,905,637	-	9,905,637	9,776,196
Intergovernmental	5,814,843	-	5,814,843	5,151,816
Licenses and Permits	691,700	-	691,700	747,196
Charges for Services	3,863,988	-	3,863,988	4,325,577
Fines and Forfeitures	782,345	-	782,345	808,238
Interest	73,862	1,409	75,271	83,284
Miscellaneous Revenue	542,583	-	542,583	529,225
Total Revenues	<u>25,819,937</u>	<u>1,409</u>	<u>25,821,346</u>	<u>25,559,514</u>
EXPENDITURES				
Current:				
Judicial	7,140,066	-	7,140,066	6,831,692
Public Safety and Corrections	9,337,555	-	9,337,555	9,494,152
Community Development	270,006	-	270,006	243,040
Education	113,151	-	113,151	194,856
General Governmental Services	7,069,031	-	7,069,031	10,144,616
Capital Outlay	519,301	-	519,301	874,416
Debt Service:				
Principal	48,847	-	48,847	38,585
Interest	3,209	-	3,209	2,015
Total Expenditures	<u>24,501,166</u>	<u>-</u>	<u>24,501,166</u>	<u>27,823,372</u>
Excess (Deficiency) of Revenues over Expenditures	1,318,771	1,409	1,320,180	(2,263,858)
OTHER FINANCING SOURCES (USES)				
Proceeds from Capital Lease	-	-	-	149,169
Transfers In	19,917	-	19,917	36,559
Transfers from (to) Other Subfunds	1,409	(1,409)	-	-
Total Other Financing Sources (Uses)	<u>21,326</u>	<u>(1,409)</u>	<u>19,917</u>	<u>185,728</u>
CHANGE IN FUND BALANCES	1,340,097	-	1,340,097	(2,078,130)
FUND BALANCE				
Beginning of Year	<u>17,377,329</u>	<u>450,757</u>	<u>17,828,086</u>	<u>19,906,216</u>
End of Year	<u>\$ 18,717,426</u>	<u>\$ 450,757</u>	<u>\$ 19,168,183</u>	<u>\$ 17,828,086</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes:				
General Property Taxes	\$ 4,220,000	\$ 4,220,000	\$ 4,144,979	\$ 4,137,982
Sales Tax	4,000,000	4,000,000	4,444,404	3,998,156
Retailers' Occupation Tax	550,000	550,000	558,991	584,517
Public Safety Sales Tax	4,767,878	4,767,878	4,902,242	5,193,523
Total Taxes	<u>13,537,878</u>	<u>13,537,878</u>	<u>14,050,616</u>	<u>13,914,178</u>
Intergovernmental Revenues:				
Illinois State Income Tax	2,550,000	2,550,000	2,813,606	2,449,605
Personal Property Replacement Tax	749,478	749,478	794,480	745,051
Local Use Tax	400,000	400,000	602,340	484,301
Video Gaming Tax	61,375	61,375	89,265	64,020
Salary Reimbursements:				
State's Attorney	152,000	152,000	151,877	151,877
Drug Attorney	30,000	30,000	28,200	28,200
Director of Court Services	500,684	500,684	611,601	524,891
Americares	38,097	38,097	3,810	34,287
Probation Officers	252,617	252,617	337,622	203,650
Supervisor of Assessments	37,000	37,000	36,709	40,047
Public Defender	100,000	100,000	96,238	96,238
Regional Office of Education				
Alternative School	125,000	125,000	67,682	85,370
Expenditure Reimbursements:				
Administrative Adjudication	-	-	5,297	2,358
Juvenile Placement Reimbursement	5,000	5,000	10,060	8,778
Illinois Emergency Services and				
Disaster Agency	52,000	52,000	53,220	79,653
Election Polling Place, Judges, and				
Miscellaneous Reimbursements	48,600	48,600	39,562	23,632
Governmental Grants:				
Technical Assistance Grant	-	-	-	40,091
TCRC Kitchen Grant	-	-	-	13,619
Unified Command Post	-	-	4,810	-
HAVA Grant	-	-	68,464	76,148
Total Intergovernmental Revenues	<u>5,101,851</u>	<u>5,101,851</u>	<u>5,814,843</u>	<u>5,151,816</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Licenses and Permits:				
Liquor Licenses	\$ 16,800	\$ 16,800	\$ 17,100	\$ 17,500
Building and Zoning Permits	108,750	108,750	127,764	113,743
Marriage Licenses	24,072	24,072	20,710	23,426
Cremation/Autopsy Fees	-	-	4,334	4,320
Host Fees	530,000	530,000	521,792	588,207
Total Licenses and Permits	679,622	679,622	691,700	747,196
Charges for Services:				
County Recorder:				
Sale of Revenue Stamps	200,000	200,000	261,942	224,754
Recording Fees	361,200	361,200	337,963	286,794
Certified Copies and Federal Liens	1,750	1,750	1,624	1,743
Circuit Clerk:				
Case Costs and Fees	1,317,500	1,317,500	1,197,583	1,331,932
Court Systems	116,000	116,000	96,726	113,476
Miscellaneous	106,000	106,000	132,592	137,369
County Clerk:				
Certificates, Recording, and Copy Fees	159,000	159,000	190,211	160,654
County Sheriff:				
Case Fees	75,000	75,000	56,310	69,759
Protection Fund	340,000	340,000	291,735	333,465
Imprisonment Fee	32,000	32,000	44,928	36,662
Bond Fees	55,000	55,000	50,693	51,345
Jail Rental	1,000,000	1,000,000	501,179	925,320
Other	201,000	201,000	176,051	154,848
County Treasurer:				
Interest, Penalties, and Costs	330,000	330,000	347,919	369,858
Deferred Prosecution	45,000	45,000	72,227	54,734
Court Services	11,536	11,536	76,055	15,003
Legal Services	44,000	44,000	28,250	57,861
Total Charges for Services	4,394,986	4,394,986	3,863,988	4,325,577
Fines and Forfeitures	756,200	756,200	782,345	808,238
Interest	20,358	20,358	73,862	82,294

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Miscellaneous:				
County Farm	\$ 40,000	\$ 40,000	\$ 61,055	\$ 29,319
Franchise Fees	188,000	188,000	180,997	184,742
Rent	98,000	98,000	92,430	96,650
Copy Fees	90,200	90,200	66,976	79,930
Other	10,800	10,800	141,125	138,584
Total Miscellaneous	<u>427,000</u>	<u>427,000</u>	<u>542,583</u>	<u>529,225</u>
Total Revenues	24,917,895	24,917,895	25,819,937	25,558,524
EXPENDITURES				
General Governmental Services -				
County Board:				
Board Chairman	24,723	24,723	24,723	23,773
Liquor Commissioner	2,355	2,355	2,355	2,264
Data Imaging Clerk	-	-	-	7,696
Director of Administrative Services	123,600	123,600	121,226	69,300
Clerk Hire	58,612	58,612	35,979	30,449
Overtime	2,575	2,575	1,324	869
Board Members - Committee Work	44,280	44,280	25,380	35,460
Board Members - Board Meetings	50,400	50,400	50,000	50,000
Office Supplies	1,030	1,030	447	575
Technology Equipment	5,000	5,000	770	13,747
Dues and Subscriptions	21,716	21,716	10,107	15,445
Strategic Planning	1,000	1,000	19	-
Consulting Fees	10,000	4,478	-	60,591
Mileage	16,200	16,200	10,426	14,235
Board Chairman Travel	9,000	9,000	6,529	8,054
Administrator Travel	9,000	9,000	1,003	-
Publication of Legal Notices	412	412	223	-
Recruitment	-	5,522	5,522	12,266
Equipment Maintenance	150	150	-	-
Miscellaneous Equipment	4,000	4,000	3,824	294
Total County Board	<u>384,053</u>	<u>384,053</u>	<u>299,857</u>	<u>345,018</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - Circuit Clerk:				
Clerk Hire	\$ 843,345	\$ 939,792	\$ 924,185	\$ 824,743
County Officer	80,336	80,336	80,336	75,789
Overtime	-	540	535	-
Office Supplies	1,379	1,379	1,345	1,258
Books and Records	1,067	1,067	1,052	1,014
Dues and Subscriptions	515	515	505	405
Mileage	318	318	221	309
Equipment Maintenance	100	100	21	-
Special Audit	7,000	7,000	7,000	7,750
Miscellaneous Equipment	1,060	1,060	823	155
Total Circuit Clerk	935,120	1,032,107	1,016,023	911,423
Judicial - Public Defender:				
Public Defender - Salary	149,857	149,857	149,857	149,858
Assistant Public Defenders - Salaries	695,000	695,000	657,221	643,282
Office Supplies	600	600	49	12
Dues and Subscriptions	1,200	1,200	1,584	438
Books and Records	700	700	226	454
Investigator Services	2,000	2,000	-	-
Mileage	250	250	77	75
Education and Training	2,500	2,500	1,530	1,445
Assistant Public Defender - Office	32,000	32,000	32,000	29,100
Total Public Defender	884,107	884,107	842,544	824,664
Judicial - State's Attorney:				
State's Attorney - Salary	166,508	166,508	166,508	166,508
Assistant State's Attorneys - Salaries	1,250,150	1,250,150	1,174,927	1,144,668
Investigators	145,558	145,558	102,593	91,742
Victim Witness Coordinator	208,265	208,265	208,633	196,936
Legal Secretaries	96,343	96,343	38,452	74,900
Clerical	153,467	153,467	95,901	101,855
Part-Time Help	13,784	13,784	11,662	8,850
Overtime	4,508	4,508	204	-
Office Supplies	4,455	4,455	3,472	2,634
Books and Records	16,974	15,974	14,676	14,040

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judicial - State's Attorney (Continued):				
Dues and Insurance	\$ 8,381	\$ 9,381	\$ 4,614	\$ 2,940
Contractual Services	4,200	4,200	7,372	-
Leads/Secretary of State	2,650	2,650	2,400	-
State Appellate Prosecutor Service	165,000	245,000	232,752	185,301
Court Reporter Fees	16,974	16,974	12,894	12,912
Witness Fees	12,730	12,730	89	618
Mileage	1,030	1,030	-	217
Extradition	6,180	6,180	553	-
Publication of Legal Notices	6,180	6,180	3,487	3,439
Vehicle Maintenance	1,545	1,545	812	448
Equipment Maintenance	2,165	2,165	-	-
Travel	10,609	10,609	578	172
Miscellaneous Equipment	3,000	3,000	2,763	491
Total State's Attorney	2,300,656	2,380,656	2,085,342	2,008,671
Judicial - Jury Commission:				
Chief Clerk	59,541	69,032	69,270	60,650
Jury Commissioners	3,900	3,900	3,915	3,900
Part-Time Help	22,500	22,500	19,675	15,630
Jurors' Fees	77,000	76,000	52,562	33,720
Office Supplies	6,500	6,500	1,772	6,943
Mileage	78,000	78,000	17,606	42,586
Jurors' Parking	300	1,300	496	296
Equipment Maintenance	2,000	2,000	648	648
Equipment	1,000	1,000	-	-
Total Jury Commission	250,741	260,232	165,944	164,373
General Governmental Services -				
County Audit:				
External Audit Fee	80,000	80,000	78,300	91,100
Single Audit	2,000	2,000	685	605
Consultant	6,250	6,250	2,221	4,500
Total County Audit	88,250	88,250	81,206	96,205

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Auditor:				
Auditor - Salary	\$ 71,244	\$ 71,244	\$ 71,244	\$ 69,846
Clerk Hire	49,533	76,290	70,071	45,956
Part-Time Help	-	-	-	2,405
Overtime Help	445	445	-	-
Dues and Subscriptions	650	650	500	500
Mileage	50	75	72	-
Consultant	7,600	7,575	550	1,400
Equipment	200	200	-	150
Total Auditor	<u>129,722</u>	<u>156,479</u>	<u>142,437</u>	<u>120,257</u>
General Governmental Services -				
County Clerk:				
Department Head - Salary	73,011	73,011	73,011	67,604
Elections Supervisor	161,736	177,599	178,853	161,886
Clerk Hire	324,361	342,746	347,827	320,926
Part-Time Help	12,000	8,882	8,485	3,170
Election Judges	77,355	85,028	85,028	140,994
Overtime	5,000	12,145	12,110	11,146
Office Supplies	3,000	2,500	2,037	1,291
Books and Records	1,000	725	331	557
Election Supplies	225,000	288,275	286,647	223,849
Dues and Subscriptions	500	500	405	445
Contractual Services	2,000	-	-	2,850
Computer Service	46,270	46,270	46,270	46,270
Mileage	3,000	4,975	4,946	5,898
Printing	31,500	31,500	26,139	27,187
Elections Equipment Maintenance	20,000	17,500	17,000	17,000
HAVA Grant	24,900	24,900	-	29,418
Equipment Maintenance	950	975	973	945
Equipment	1,000	1,000	-	459
Total County Clerk	<u>1,012,583</u>	<u>1,118,531</u>	<u>1,090,062</u>	<u>1,061,895</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Treasurer and Tax				
Extension and Collection:				
Department Head - Salary	\$ 71,659	\$ 71,659	\$ 71,659	\$ 67,604
Management/Professional	96,755	102,250	102,731	96,831
Clerk Hire	117,346	124,868	122,471	117,325
Part-Time Help	5,150	5,150	4,239	2,141
Overtime	2,005	2,005	1,016	582
Office Supplies	1,607	2,071	2,037	1,512
Books and Records	464	-	-	-
Dues and Subscriptions	721	721	500	500
Mileage	257	257	-	-
Publication of Legal Notices	6,026	6,026	3,082	3,531
Office Equipment and Maintenance	5,740	5,740	4,535	4,686
Equipment	4,332	4,332	4,194	-
Total County Treasurer and Tax				
Extension and Collection:	312,062	325,079	316,464	294,712
General Governmental Services -				
Supervisor of Assessments and				
Assessment Maps:				
Department Head	64,322	66,318	66,318	64,376
Deputy Assessor	26,328	35,590	33,448	26,470
Chief Clerk	72,966	78,377	78,827	73,284
Clerk Hire	75,704	83,402	80,831	72,665
Part-Time Help	40,000	45,500	44,994	33,330
Overtime	500	500	-	121
Office Supplies	800	800	728	751
Gasoline	900	900	181	504
Dues and Subscriptions	500	500	459	675
Mileage	900	900	343	242
Publication of Legal Notices	27,500	27,500	17,566	18,281
Vehicle Maintenance	500	500	118	507
Equipment	600	600	599	802
Total Supervisor of Assessments				
and Assessment Maps	311,520	341,387	324,412	292,008

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
County Board of Review:				
Board of Review Members	\$ 82,681	\$ 82,681	\$ 82,680	\$ 82,681
Office Supplies	750	750	739	720
Dues and Subscriptions	530	1,730	969	475
Appraisals	3,000	1,800	-	-
Mileage	450	450	-	-
Publications	150	150	-	-
Miscellaneous Equipment	400	400	299	-
Total County Board of Review	<u>87,961</u>	<u>87,961</u>	<u>84,687</u>	<u>83,876</u>
Community Development - Zoning:				
Department Head	64,309	65,600	65,600	64,062
Building Inspector	36,891	37,484	36,871	31,802
Clerk Hire	48,412	53,787	51,294	48,457
Overtime	200	200	-	-
Field Inspector	49,101	53,944	53,944	49,057
Office Supplies	500	500	500	490
Technical Supplies	1,000	1,000	999	994
Computer Supplies	300	300	278	261
Books and Records	300	300	269	266
Gasoline	2,400	1,900	1,263	2,036
Dues and Subscriptions	1,200	1,200	1,101	1,133
Tri-County Regional Planning				
Committee	10,050	10,050	10,050	10,050
Appeal Board	9,500	9,500	6,691	9,294
Mileage	1,000	1,300	1,176	906
Publication of Legal Notices	4,000	4,000	3,478	3,212
Vehicle Maintenance	150	650	447	134
NPDES	1,000	1,000	1,000	1,000
Building Code Inspections	22,000	30,500	31,495	16,260
Addressing Services	3,200	3,200	3,200	3,200
Deposit Reimbursement	450	450	-	426
Contractual Services	6,000	2,700	350	-
Total Zoning	<u>261,963</u>	<u>279,565</u>	<u>270,006</u>	<u>243,040</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Building Administration:				
Department Head - Salary	\$ 58,165	\$ 60,600	\$ 60,600	\$ 54,341
Maintenance Personnel	33,137	42,718	42,582	33,157
Part-Time Help	44,988	44,988	34,289	39,289
Overtime	2,414	2,414	648	-
Clothing	1,300	1,950	586	1,226
Repair/Maintenance Supplies	18,500	20,500	15,110	18,806
Property Taxes	15,000	15,000	11,437	17,382
Janitorial Service	103,000	103,000	95,468	99,379
Architect Consultant Fees	10,000	10,000	8,522	7,566
Other Consultant Fees	2,000	2,000	-	-
Telephone	130,810	135,810	123,556	129,727
Phone Repair	1,000	1,000	-	385
Cellular and Pager Service	64,581	69,581	69,559	65,768
Mileage	500	1,500	980	303
Parking Lot	21,000	21,000	6,623	16,024
Publication of Legal Notices	4,000	4,000	1,231	3,203
Fuel	1,000	1,000	-	-
Electricity and Gas	180,000	180,000	141,460	137,828
Water	18,000	18,000	18,629	20,394
Pest Control	4,200	4,200	2,295	2,265
Garbage Collection	5,150	7,150	5,016	5,016
Building Maintenance	74,000	72,000	66,811	88,358
Equipment Maintenance	43,000	31,000	20,278	61,165
Elevator Maintenance	10,000	10,000	8,088	7,955
Grounds Maintenance	10,000	10,000	2,574	4,326
Fire Extinguisher Maintenance	2,000	4,000	2,833	2,837
New Equipment	27,000	27,000	21,266	168,217
Capital Projects	528,000	463,000	274,658	661,577
Building Construction	234,500	234,500	166,132	94,338
Security/Technology	25,000	25,000	18,913	18,694
Miscellaneous Equipment	35,000	35,000	25,747	29,505
Total Building Administration	<u>1,707,245</u>	<u>1,657,911</u>	<u>1,245,891</u>	<u>1,789,031</u>

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Justice Center:				
Maintenance Personnel	\$ 50,730	\$ 50,730	\$ 46,123	\$ 52,562
Part Time	13,671	13,671	11,973	10,917
Overtime	6,236	6,236	6,358	5,412
Clothing	1,500	2,800	1,300	1,417
Repair/Maintenance Supplies	62,680	62,680	56,377	69,163
Janitorial Service	49,200	49,200	50,400	45,920
Consultant	8,000	8,000	6,429	-
Parking Lot	8,500	8,500	7,542	8,531
Electricity and Gas	254,000	254,000	196,535	192,499
Fuel	2,500	2,500	1,636	1,620
Water	30,000	36,000	33,012	31,734
Pest Control	1,500	1,500	1,440	1,440
Garbage Collection	6,700	8,700	6,190	7,077
Building Maintenance	71,000	60,000	59,527	75,448
Equipment Maintenance	58,700	53,200	25,229	38,712
Elevator Maintenance	6,000	8,000	6,711	4,992
Grounds Maintenance	5,000	5,000	1,940	4,262
Fire Extinguisher Maintenance	2,500	6,000	2,864	2,309
New Equipment	33,500	33,500	33,154	-
Security/Technology	25,000	25,000	22,920	7,341
Building Construction and Remodeling	100,000	165,000	31,323	55,209
Total Justice Center	796,917	860,217	608,983	616,565
Public Safety and Corrections -				
County Sheriff:				
Department Head - Salary	100,482	100,482	100,482	91,348
Deputies	253,318	271,409	264,448	287,057
Jail Superintendent	79,352	81,815	82,241	79,401
Jail Command Officers	435,774	462,863	468,237	443,024
Chief Clerk	56,942	58,710	58,710	56,990
Clerk Hire	335,477	375,891	379,203	337,318
Control Room Technician	158,083	158,083	157,058	158,034
Database Manager	55,555	57,513	57,790	55,682
Overtime	474,900	672,900	647,337	581,029
Part-Time Help	139,256	131,256	122,919	110,135
Deputy Hire	2,253,564	2,253,564	2,259,164	2,268,463
Jailers	1,866,200	1,676,200	1,793,463	2,008,711
Clerical Holiday Pay	19,250	19,250	17,011	15,058
Control Room Holiday Pay	19,250	19,250	14,395	14,546
Deputies Holiday Pay	165,377	165,377	150,699	155,161
Jailers Holiday Pay	141,372	141,372	131,587	135,221

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Sheriff (Continued):				
Deputies Educational Allowance	\$ 500	\$ 500	\$ -	\$ -
Physical Fitness	34,000	34,000	31,200	30,000
Office Supplies	23,360	23,360	22,654	20,444
Field Supplies	23,460	23,460	19,703	16,706
Books and Records	3,130	3,130	1,543	2,196
Food for Prisoners	302,356	292,356	240,227	261,590
Medical and Nursing Supplies	45,000	45,000	36,329	29,534
Crime Prevention	4,840	4,840	3,423	4,190
Gasoline	185,000	185,000	97,959	162,260
Uniform Equipment and Weapons	137,830	158,511	114,520	102,655
Dues and Subscriptions	3,750	3,750	3,616	4,145
K-9 Expenses	2,880	2,880	2,864	3,846
Process Servers	45,000	45,000	29,892	31,620
Health Professionals	310,609	320,609	315,719	282,122
Communication Center	460,600	460,600	450,570	443,292
Automobile Maintenance	72,400	72,400	70,443	72,981
Radio Maintenance	34,840	34,840	31,392	34,869
Sheriff Merit Board	15,000	15,000	11,460	12,360
Special Service	100	100	55	-
MEG Unit	10,883	10,883	10,882	10,882
Drug Enforcement	-	-	9,600	9,475
Law Enforcement Technology	37,000	37,000	38,516	28,444
Automobile Purchase	184,000	184,000	184,000	180,007
Miscellaneous Equipment	12,500	12,500	9,647	12,378
Total County Sheriff	8,503,190	8,615,654	8,440,958	8,553,174
Public Safety and Corrections -				
Emergency Services:				
Department Head	68,129	79,174	79,649	68,168
Response Coordinator/P.T.	19,914	19,914	18,799	19,113
Office Supplies	530	530	751	483
Volunteer Awards and Recognition	400	650	525	369
Gasoline	1,350	1,350	962	1,389
Uniforms	615	615	309	1,254
Communication/Direct TV	1,100	1,100	923	-
Mileage	2,150	2,950	2,938	2,815

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
Emergency Services (Continued):				
Emergency Call	\$ 5,000	\$ 3,950	\$ 3,649	\$ 2,988
Utilities	8,500	8,500	8,167	7,741
Equipment Maintenance	4,400	4,400	2,199	3,872
Public Awareness Campaign	530	530	517	509
HMEP LEPC Grant	35,316	35,316	6,253	2,000
New Equipment	3,600	37,900	37,320	1,172
Americares	38,097	38,097	36,210	1,821
Unified Command Post	-	-	4,810	-
Disaster Recovery	-	-	-	61,399
Miscellaneous Equipment	3,600	3,600	2,036	1,514
Total Emergency Services	<u>193,231</u>	<u>238,576</u>	<u>206,017</u>	<u>176,607</u>
Judicial - Court Security:				
Salaries	459,730	483,485	458,218	443,415
Contractual Services	40,600	40,600	40,506	44,659
New Equipment	5,225	5,225	2,731	4,995
Total Court Security	<u>505,555</u>	<u>529,310</u>	<u>501,455</u>	<u>493,069</u>
Judicial - Court Services Probation				
Upgrade:				
Office Supplies	2,500	3,500	2,797	1,468
Books and Records	1,000	1,000	720	740
Gas/Oil	14,180	14,180	7,942	11,388
Dues and Subscriptions	1,000	1,000	135	120
Contractual Services	101,500	53,500	7,329	80,157
Work Release/Electronic Monitoring	48,000	48,000	37,052	32,966
Medical Services	35,525	62,525	63,484	40,547
T/PCC	12,113	12,113	10,710	10,561
Meals/Miles	1,000	1,000	150	23
Vehicle Maintenance	11,000	11,000	5,578	6,530
Equipment Maintenance	2,030	2,030	975	1,445
Training	15,834	19,334	17,975	10,359
Center for Prevention and Abuse	27,000	27,000	27,000	27,000
Computer Equipment	29,120	24,620	22,044	31,925
Officer Safety Equipment	4,160	13,660	7,231	5,367
Miscellaneous Equipment	4,000	15,500	13,362	6,563
Total Court Services				
Probation Upgrade	309,962	309,962	224,484	267,159

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

EXPENDITURES (CONTINUED)	2015			2014
	Original Budget	Amended Budget	Actual	Actual
Judicial - Court Services and Juvenile Detention:				
Director - Salary	\$ 93,674	\$ 96,353	\$ 96,353	\$ 84,745
Chief Probation Officers	284,636	315,572	316,777	283,546
Officers Merit	2,500	2,500	2,500	2,500
Probation Officers	801,130	856,033	853,710	831,936
Pretrial Officers	126,828	137,451	137,349	130,073
Stipends	7,000	14,500	13,500	7,000
On Call Wages	35,000	35,000	37,096	36,864
Clerk Hire	159,027	179,902	167,651	156,771
Part Time	15,913	8,413	-	-
Overtime	2,704	2,704	2,006	-
Detention	161,000	161,000	147,870	139,129
Drug Court Expenses	-	-	-	48,608
Private Homes and Institutions	235,000	235,000	278,263	192,367
Total Court Services and Juvenile Detention	1,924,412	2,044,428	2,053,075	1,913,539
Judicial - Courts:				
Court Secretaries	39,130	42,445	42,445	39,224
Guardian Ad Litem	48,828	50,293	50,293	48,828
Part-Time Help	11,000	11,000	11,000	9,985
Office Supplies	2,000	2,000	1,496	1,913
Jurors' Food and Lodging	2,000	2,000	837	737
Judge's Salaries	4,000	4,000	3,899	3,848
Attorney's Fees	55,000	55,000	34,499	33,992
Court Reporting Fees	7,000	7,000	3,898	3,573
Specialty Court	29,000	29,000	18,790	-
Witness Fees	8,500	8,500	4,569	4,502
Testing Fees	36,500	36,500	19,143	15,822
Indigent Publications	500	500	-	-
Equipment Maintenance	1,600	1,600	-	156
Juror's Lodging	100	100	-	-
Miscellaneous Equipment	2,000	2,000	1,772	1,862
Total Courts	247,158	251,938	192,641	164,442
Judicial - Legal Services:				
Pre-Trial Assessment Officer	46,193	28,440	28,440	46,016
Clerical	46,841	29,348	29,348	44,522
Overtime	500	500	-	-
Office Supplies	800	800	255	175
Books and Records	200	200	-	-
Mileage	50	50	-	4
Equipment Maintenance	500	500	-	-
New Equipment	600	600	515	-
Total Legal Services	95,684	60,438	58,558	90,717

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public Safety and Corrections -				
County Coroner:				
Coroner - Salary	\$ 68,230	\$ 68,230	\$ 68,230	\$ 66,892
Clerk Hire	27,628	31,218	31,210	27,652
Deputy Coroner	46,899	48,807	47,736	45,103
Part-Time Clerical	1,500	1,500	505	1,343
Part-Time Deputy Coroner Expense	59,516	59,516	57,413	58,250
Clerical Overtime	500	500	46	131
Inquest Transcription	3,000	3,000	-	-
Jurors	1,050	1,050	-	-
Office Supplies	637	637	259	590
Investigation Supplies	1,500	1,500	128	304
Books and Records	500	500	-	-
Gasoline	3,500	3,500	1,565	2,732
Dues and Subscriptions	650	650	595	620
Pathologist and Laboratory	91,840	91,840	87,731	91,710
Morgue Use	18,000	16,000	12,155	14,865
Mileage	2,000	2,500	1,767	2,055
Body Removal	15,450	17,450	18,300	18,174
Indigent Burial	2,000	2,000	-	280
Vehicle Maintenance	1,600	1,600	554	435
Equipment Maintenance	500	-	-	-
Grant Equipment	5,500	5,500	4,646	3,751
Total County Coroner	352,000	357,498	332,840	334,887
Education - County Superintendent of				
Education Service Region:				
Clerk Hire	76,329	34,393	34,419	67,519
Part-Time Clerk	19,669	9,678	10,203	15,024
Alternative School Staff	91,460	91,460	53,533	85,702
IMRF	12,548	12,548	8,558	12,449
Social Security	6,997	6,997	4,095	6,556
Worker's Compensation	240	240	-	-
Office Supplies	1,365	70	70	1,316
Dues and Subscriptions	3,084	250	250	2,965
Mileage	3,236	2,023	2,023	3,142
Equipment Maintenance	183	-	-	183
Total County Superintendent of Education Service Region	215,111	157,659	113,151	194,856

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General Governmental Services -				
Farm Operations:				
Field Repairs	\$ 3,090	\$ 550	\$ 525	\$ -
Fertilizer and Chemicals	14,400	16,710	16,612	13,191
Seed	7,300	7,700	7,669	7,142
Insurance	600	430	423	484
Total Farm Operations	25,390	25,390	25,229	20,817
General Governmental Services -				
General County:				
Systems Administrator	54,198	55,879	56,047	54,241
I.T. Manager	26,472	35,502	35,502	26,909
Human Resources Manager	75,632	85,920	85,920	75,692
Overtime	1,000	1,000	54	-
Employees' Group Insurance	2,559,844	2,559,844	2,441,061	2,361,017
Office Supplies	25,183	25,183	22,871	22,791
Service Recognition Awards	6,000	6,000	3,581	5,807
Computer Supplies	18,025	18,025	15,695	17,123
Copy Machine Supplies	26,522	26,522	11,752	22,976
Computer Contract	167,844	167,844	164,612	154,975
Computer Maintenance	3,600	3,600	2,151	2,660
Systems Consultant	52,800	52,800	10,258	51,178
Administrative Adjudication Services	6,300	9,550	9,498	6,674
Tax Notice Handling	5,305	5,305	3,913	3,730
IRS Audit Adj/Affordable Care	-	85,131	85,486	-
Postage	159,135	159,135	174,048	130,671
Copy Machine Maintenance	83,000	83,000	-	24,004
Legislative Program	14,000	10,750	-	7,500
Education and Training	138,338	136,241	81,546	66,472
Computer Training	6,500	6,500	-	-
Pekin Landfill	50,000	645,000	-	3,174,575
Multi County ROE	-	59,549	59,549	-
Technical Assistance Grant	-	-	-	32,959
Youth Services Board	15,000	15,000	15,000	15,000
Tri-County Regional Planning Commission	16,000	16,000	16,000	116,000
Tazewell County Soil and Water Conservation	7,500	7,500	7,500	7,500
Comprehensive Econ Dec (CEDS)	21,289	-	-	21,289
Economic Development Council	70,780	92,069	75,000	70,780
Center for Prevention of Abuse	31,000	31,000	31,000	31,000

**TAZEWELL COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	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
Technology Upgrades	165,000	165,000	154,690	120,445
Software/Licenses	115,000	115,000	96,909	81,549
Hazmat Equipment	7,000	7,000	7,000	7,000
Adjustments	945,676	428,730	50,951	-
Contingent and Miscellaneous	1,320,391	465,960	-	-
Total General County	<u>6,203,584</u>	<u>5,590,789</u>	<u>3,726,844</u>	<u>6,721,767</u>
Debt Service:				
Principal	-	-	48,847	38,585
Interest	-	-	3,209	2,015
Total Debt Service	<u>-</u>	<u>-</u>	<u>52,056</u>	<u>40,600</u>
 Total Expenditures	 <u>28,038,177</u>	 <u>28,038,177</u>	 <u>24,501,166</u>	 <u>27,823,372</u>
 Excess (Deficiency) of Revenues over Expenditures	 (3,120,282)	 (3,120,282)	 1,318,771	 (2,264,848)
OTHER FINANCING SOURCES				
Proceeds from Capital Lease Obligation	-	-	-	149,169
Transfers in	-	-	21,326	37,549
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>21,326</u>	<u>186,718</u>
 Net Change in Fund Balance	 <u>\$ (3,120,282)</u>	 <u>\$ (3,120,282)</u>	 1,340,097	 (2,078,130)
FUND BALANCE				
Beginning of Year			<u>17,377,329</u>	<u>19,455,459</u>
End of Year			<u>\$ 18,717,426</u>	<u>\$ 17,377,329</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 1,825,000	\$ 1,825,000	\$ 1,793,305	\$ 1,634,226
Taxes - Public Safety Sales Tax	1,263,755	1,263,755	1,304,780	1,269,801
Intergovernmental Revenue - Replacement Taxes	152,238	152,238	161,378	151,339
Total Revenues	<u>3,240,993</u>	<u>3,240,993</u>	<u>3,259,463</u>	<u>3,055,366</u>
EXPENDITURES				
Retirement - Illinois Municipal Retirement Fund	<u>3,585,934</u>	<u>3,585,934</u>	<u>3,311,998</u>	<u>3,098,212</u>
Net Change in Fund Balance	<u>\$ (344,941)</u>	<u>\$ (344,941)</u>	(52,535)	(42,846)
FUND BALANCE				
Beginning of Year			<u>1,635,648</u>	<u>1,678,494</u>
End of Year			<u>\$ 1,583,113</u>	<u>\$ 1,635,648</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 1,705,000	\$ 1,705,000	\$ 1,675,576	\$ 1,644,302
Intergovernmental Revenue - Replacement Taxes	199,220	199,220	211,181	198,043
Charges for Services - Highway Maintenance				
Fees and Construction Reimbursement	119,100	119,100	230,593	143,941
Interest	3,600	3,600	6,492	5,638
Miscellaneous	29,000	29,000	13,194	14,367
Total Revenues	<u>2,055,920</u>	<u>2,055,920</u>	<u>2,137,036</u>	<u>2,006,291</u>
EXPENDITURES				
Highways:				
Salaries:				
Engineer - Assistant Superintendent	98,079	103,001	103,001	97,702
Engineers	262,014	277,093	277,814	196,408
Maintenance Foreman	63,227	65,505	67,080	65,744
Maintenance Personnel	588,403	588,403	580,305	555,394
Clerk Hire	37,816	40,731	40,731	34,773
Surveyor Stipend	5,463	5,463	5,463	3,500
Temporary Personnel	20,600	20,600	20,514	17,470
Overtime Premium	95,800	95,800	73,425	115,635
Medical Insurance	196,241	196,241	204,819	170,243
Office Supplies	5,600	5,600	5,540	4,393
Clothing Allowance	7,650	7,650	7,650	7,650
Engineering Supplies	10,000	10,000	8,447	11,367
Field Engineer Expense	10,000	10,000	7,671	8,026
Dues and Subscriptions	2,500	2,500	2,371	2,448
Gasoline	115,000	115,000	105,358	201,904
Engineering Consultant	75,000	75,000	9,984	-
Publication of Legal Notices	800	1,721	1,721	176
Maintenance of Roads - Materials	54,000	54,000	26,756	24,136
Highway Maintenance	6,400	6,400	6,199	6,175
Conference and Seminars	3,500	3,500	3,244	1,373
Tech Equipment	5,000	5,000	3,611	1,725
Training	2,500	2,500	2,134	98
Maintenance of Buildings	70,000	70,000	59,451	58,768
Maintenance of Machinery and Equipment	86,000	86,000	77,324	78,918
New Equipment	276,500	276,500	235,970	316,836
DCEO Grant	40,000	40,000	-	-
Road Improvement	96,000	96,000	73,499	69,019
Contingency	112,944	86,829	-	-
Total Highways	<u>2,347,037</u>	<u>2,347,037</u>	<u>2,010,082</u>	<u>2,049,881</u>
Debt Service:				
Principal	19,490	19,490	19,482	17,208
Interest	5,290	5,290	5,288	3,511
Total Debt Service	<u>24,780</u>	<u>24,780</u>	<u>24,770</u>	<u>20,719</u>
Total Expenditures	<u>2,371,817</u>	<u>2,371,817</u>	<u>2,034,852</u>	<u>2,070,600</u>
Excess (Deficiency) of Revenues Over Expenditures	(315,897)	(315,897)	102,184	(64,309)
OTHER FINANCING SOURCES				
Proceeds from Capital Lease Obligation	-	-	-	73,898
Transfers In	84,000	84,000	96,281	83,341
Total Other Financing Sources	<u>84,000</u>	<u>84,000</u>	<u>96,281</u>	<u>157,239</u>
Net Change in Fund Balance	<u>\$ (231,897)</u>	<u>\$ (231,897)</u>	198,465	92,930
FUND BALANCE				
Beginning of Year			<u>1,781,304</u>	<u>1,688,374</u>
End of Year			<u>\$ 1,979,769</u>	<u>\$ 1,781,304</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 2,680,000	\$ 2,680,000	\$ 2,338,179	\$ 3,215,270
Charges for Services:				
Reimbursement for Services and Materials	62,200	62,200	68,810	44,471
Interest	32,000	32,000	19,959	25,491
Total Revenues	<u>2,774,200</u>	<u>2,774,200</u>	<u>2,426,948</u>	<u>3,285,232</u>
EXPENDITURES				
Highways:				
Superintendent's Salary	116,446	118,899	128,679	111,805
Illinois Municipal Retirement	16,935	16,935	18,837	14,246
Social Security	9,443	9,443	9,478	8,153
Medical Insurance	8,519	8,519	8,045	5,535
Engineering	32,500	32,500	28,383	29,654
Mileage	500	1,500	1,230	1,575
Maintenance	2,910,000	2,906,547	2,780,636	3,176,965
Building Improvement	695,000	695,000	-	-
Total Expenditures	<u>3,789,343</u>	<u>3,789,343</u>	<u>2,975,288</u>	<u>3,347,933</u>
Deficiency of Revenues over Expenditures	(1,015,143)	(1,015,143)	(548,340)	(62,701)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	109,008	-
Transfers Out	-	-	(87,039)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>21,969</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,015,143)</u>	<u>\$ (1,015,143)</u>	(526,371)	(62,701)
FUND BALANCE				
Beginning of Year			5,617,659	5,680,360
End of Year			<u>\$ 5,091,288</u>	<u>\$ 5,617,659</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TOWNSHIP MOTOR FUEL TAX FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue:				
Motor Fuel Tax Allotments	\$ 1,038,000	\$ 1,038,000	\$ 1,034,970	\$ 1,390,601
Interest	4,000	4,000	4,436	5,240
Miscellaneous Income	178,227	178,227	-	8,812
Total Revenues	<u>1,220,227</u>	<u>1,220,227</u>	<u>1,039,406</u>	<u>1,404,653</u>
EXPENDITURES				
Highways:				
Contract Construction	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,049,445</u>	<u>1,192,077</u>
Excess (Deficiency) of Revenues Over Expenditures	227	227	(10,039)	212,576
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	87,039	-
Transfers Out	<u>(84,000)</u>	<u>(84,000)</u>	<u>(96,281)</u>	<u>(83,341)</u>
Total Other Financing Sources (Uses)	<u>(84,000)</u>	<u>(84,000)</u>	<u>(9,242)</u>	<u>(83,341)</u>
Net Change in Fund Balance	<u>\$ (83,773)</u>	<u>\$ (83,773)</u>	(19,281)	129,235
FUND BALANCE				
Beginning of Year			<u>1,136,808</u>	<u>1,007,573</u>
End of Year			<u>\$ 1,117,527</u>	<u>\$ 1,136,808</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY BRIDGE FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 770,000	\$ 770,000	\$ 756,884	\$ 758,511
Intergovernmental Revenue - Personal Property Replacement Tax	88,805	88,805	94,137	88,281
Charges for Services - Fees Earned from Other Governmental Units	160,500	160,500	84,651	-
Interest	9,500	9,500	6,015	6,630
Total Revenues	<u>1,028,805</u>	<u>1,028,805</u>	<u>941,687</u>	<u>853,422</u>
EXPENDITURES				
Highways:				
Engineering	259,057	259,057	123,989	158,975
Bridge Construction	717,361	717,361	561,424	451,798
Total Expenditures	<u>976,418</u>	<u>976,418</u>	<u>685,413</u>	<u>610,773</u>
Excess of Revenues over Expenditures	52,387	52,387	256,274	242,649
OTHER FINANCING USES				
Transfers Out	-	-	(8,000)	-
Net Change in Fund Balance	<u>\$ 52,387</u>	<u>\$ 52,387</u>	248,274	242,649
FUND BALANCE				
Beginning of Year			<u>2,655,873</u>	<u>2,413,224</u>
End of Year			<u>\$ 2,904,147</u>	<u>\$ 2,655,873</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FEDERAL AID MATCHING TAX FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 640,000	\$ 640,000	\$ 629,056	\$ 615,507
Intergovernmental Revenue:				
Replacement Tax	17,148	17,148	18,177	17,046
Reimbursements	346,673	346,673	97,800	485,064
Grant Income	1,362,553	1,362,553	730,365	4,062
Interest	6,900	6,900	6,677	7,832
Miscellaneous Income	-	-	-	28,691
Total Revenues	<u>2,373,274</u>	<u>2,373,274</u>	<u>1,482,075</u>	<u>1,158,202</u>
EXPENDITURES				
Highways:				
Staff Engineer	-	-	-	65,555
P.E. License Stipend	-	-	-	1,963
Illinois Municipal Retirement	-	-	-	9,771
Social Security	-	-	-	4,934
Medical Insurance	-	-	-	12,211
Contract Construction and Road Improvements	682,251	682,251	518,580	922,448
Wagonseller Road Grant	2,350,000	2,350,000	1,891,051	42,527
Special Right of Way	10,000	10,000	-	5,000
Total Expenditures	<u>3,042,251</u>	<u>3,042,251</u>	<u>2,409,631</u>	<u>1,064,409</u>
Excess (Deficiency) of Revenues Over Expenditures	(668,977)	(668,977)	(927,556)	93,793
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	8,000	-
Transfers Out	-	-	(109,008)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(101,008)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (668,977)</u>	<u>\$ (668,977)</u>	(1,028,564)	93,793
FUND BALANCE				
Beginning of Year			<u>1,898,637</u>	<u>1,804,844</u>
End of Year			<u>\$ 870,073</u>	<u>\$ 1,898,637</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TOWNSHIP BRIDGE FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Maintenance and Construction	\$ 356,836	\$ 356,836	\$ 233,302	\$ -
Interest	200	200	88	60
Total Revenues	<u>357,036</u>	<u>357,036</u>	<u>233,390</u>	<u>60</u>
EXPENDITURES				
Highways:				
Bridge Construction	<u>356,836</u>	<u>356,836</u>	<u>294,324</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 200</u>	<u>\$ 200</u>	(60,934)	60
FUND BALANCE				
Beginning of Year			<u>182,209</u>	<u>182,149</u>
End of Year			<u>\$ 121,275</u>	<u>\$ 182,209</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 865,000	\$ 865,000	\$ 849,981	\$ 804,464
Intergovernmental Revenues:				
Replacement Taxes	187,230	187,230	198,472	186,124
Grants:				
Bioterrorism Preparedness	148,126	148,126	141,861	138,596
Vaccine Allowance and Grant	-	-	148,632	56,351
IDPA Medicaid	148,000	148,000	119,583	86,292
Illinois Breast/Cervical Center	200,233	200,233	117,084	156,673
IDPA Medi-Check	32,000	32,000	142,059	171,124
IDPH Local Health Protection	214,895	214,895	217,481	214,422
Tobacco Grant	53,698	53,698	44,464	57,771
Dental Health (Doral Dental)	500,000	500,000	397,764	458,190
Family Case Management	360,734	360,734	276,373	420,714
Women, Infants, Children	359,677	359,677	1,185,741	1,232,274
Teen Reach	127,956	127,956	66,440	146,794
Illinois Environmental Protection				
Agency - Solid Waste				
Enforcement Grant	64,017	64,017	62,358	63,720
SPF - SIG	85,550	85,550	74,930	91,540
Medicare	250	250	250	876
Drug Free Communities	125,000	125,000	110,855	121,977
Quality Quest CTG	-	-	-	120,053
Other	1,367,913	1,367,913	1,588,561	1,317,587
Total Grants	3,788,049	3,788,049	4,694,436	4,854,954
Charges for Services:				
Fees:				
Dental Clinic Patient	45,000	45,000	14,327	40,949
Immunizations and Other	93,900	93,900	89,007	111,275
Environmental Health	300,000	300,000	311,524	303,110
Teen Reach	150,000	150,000	118,723	131,726
Total Fees	588,900	588,900	533,581	587,060
Interest	6,000	6,000	11,060	12,517
Susan G. Komen Grant	72,500	72,500	71,727	72,500
Miscellaneous	39,000	39,000	166,633	137,626
Total Revenues	5,546,679	5,546,679	6,525,890	6,655,245

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
Health and Welfare:				
County Health:				
Department Head	\$ 88,542	\$ 94,342	\$ 94,817	\$ 79,277
Administrative Staff	227,955	227,955	226,280	214,284
Health Education Staff	99,957	94,157	74,852	74,056
Nursing Staff	239,032	239,032	241,559	234,436
Environmental Health Staff	373,620	373,620	357,332	340,455
Screening Technician	5,000	5,000	1,497	13,153
Maintenance Salaries	59,027	59,427	59,559	55,029
On-Call Help	20,748	20,748	20,250	22,662
Part-Time Help	15,000	15,000	2,290	1,392
Overtime	4,000	3,600	1,021	970
Medical Insurance	185,505	185,505	175,525	174,379
Office Supplies	7,500	8,250	8,337	8,836
Educational Materials	14,000	18,200	18,287	14,235
Vaccine	-	-	279,181	166,017
Medical Supplies - Field Staff	90,000	140,000	140,639	117,239
Technical Supplies	7,000	11,800	12,701	10,500
Contractual Services	151,000	128,250	111,074	119,762
Medical Service	8,000	5,200	3,430	7,125
Postage	9,900	9,900	8,364	8,902
Mileage	29,000	23,000	22,931	22,313
Utilities	28,000	27,250	24,013	23,651
Vehicle Maintenance	2,500	2,500	2,002	1,177
Building Maintenance	17,510	20,660	20,395	17,757
Conferences and Seminars	1,250	1,250	1,144	1,258
Education and Training	4,300	6,100	5,252	3,448
Building, Equipment, and Furniture	48,000	45,600	24,367	56,665
Adjustments	80,000	80,000	25,765	-
Contingency	90,817	60,817	-	-
Total County Health	<u>1,907,163</u>	<u>1,907,163</u>	<u>1,962,864</u>	<u>1,788,978</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Women, Infants, and Children:				
Salaries	\$ 279,579	\$ 279,579	\$ 288,667	\$ 275,743
Medical Insurance	58,213	58,213	45,878	46,310
Office Supplies	14,356	14,356	11,374	17,689
Contractual Services	6,894	6,894	6,267	15,765
Postage	2,200	2,200	1,203	1,881
WIC - Food Instruments - Noncash	-	-	831,144	880,873
Mileage	3,733	3,733	3,125	2,682
Education and Training	6,629	6,629	3,912	5,365
Equipment	-	-	879	869
Total Women, Infants, and Children	<u>371,604</u>	<u>371,604</u>	<u>1,192,449</u>	<u>1,247,177</u>
Teen Reach:				
Salaries	667,975	667,975	661,759	671,114
Medical Insurance	45,038	45,038	42,363	35,644
Supplies	23,841	23,841	27,196	36,739
Contractual Services	131,450	131,450	155,777	211,600
Postage	790	790	424	590
Mileage	10,035	10,035	11,548	14,723
Education and Training	2,827	2,827	1,347	609
Equipment	3,000	3,000	559	1,611
Total Teen Reach	<u>884,956</u>	<u>884,956</u>	<u>900,973</u>	<u>972,630</u>
Case Management:				
Salaries	674,960	674,960	642,259	636,244
Medical Insurance	94,827	94,827	77,118	73,086
Supplies	26,163	26,163	3,139	17,210
Contractual Services	24,499	24,499	25,741	8,908
Postage	1,240	1,240	1,476	1,154
Travel	17,950	17,950	17,016	16,657
Education and Training	4,500	4,500	1,496	3,031
Equipment	2,121	2,121	1,130	4,034
Total Case Management	<u>846,260</u>	<u>846,260</u>	<u>769,375</u>	<u>760,324</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY HEALTH FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Dental Health Services:				
Salaries	\$ 437,607	\$ 437,607	\$ 398,957	\$ 423,582
Medical Insurance	65,663	65,663	44,649	53,076
Dental Health Supplies	50,050	50,050	44,531	49,140
Contractual	25,000	25,000	30,508	20,294
Postage	200	200	252	218
Mileage	1,500	1,500	1,590	845
DHC Rent and Utilities	59,000	59,000	53,006	63,275
Education and Training	3,000	3,000	1,565	1,445
Equipment	10,000	10,000	15,597	384
Total Dental Health Services	<u>652,020</u>	<u>652,020</u>	<u>590,655</u>	<u>612,259</u>
Special Grants:				
Salaries	623,849	623,849	555,859	684,542
Medical Insurance	87,423	87,423	73,389	97,211
Supplies	26,160	26,160	28,623	26,230
Contractual Services	78,878	78,878	341,728	154,698
Patient Care	194,526	194,526	56,544	106,265
Bad Debt	-	-	203	-
Postage	2,280	2,280	2,493	2,415
Mileage	14,946	14,946	9,234	16,232
Education and Training	18,895	18,895	6,874	20,305
Equipment	1,850	1,850	2,194	6,164
Total Special Grants	<u>1,048,807</u>	<u>1,048,807</u>	<u>1,077,141</u>	<u>1,114,062</u>
Debt Service:				
Principal	37,000	37,000	25,257	24,730
Interest	-	-	4,774	5,301
Total Debt Service	<u>37,000</u>	<u>37,000</u>	<u>30,031</u>	<u>30,031</u>
Total Expenditures	<u>5,747,810</u>	<u>5,747,810</u>	<u>6,523,488</u>	<u>6,525,461</u>
Net Change in Fund Balance	<u>\$ (201,131)</u>	<u>\$ (201,131)</u>	2,402	129,784
FUND BALANCE				
Beginning of Year			<u>3,535,848</u>	<u>3,406,064</u>
End of Year			<u>\$ 3,538,250</u>	<u>\$ 3,535,848</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SOCIAL SECURITY FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 950,000	\$ 950,000	\$ 933,718	\$ 799,055
Taxes - Public Safety Sales Tax	518,367	518,367	574,493	524,268
Total Revenues	<u>1,468,367</u>	<u>1,468,367</u>	1,508,211	<u>1,323,323</u>
EXPENDITURES				
Retirement:				
Social Security	<u>1,733,665</u>	<u>1,733,665</u>	<u>1,529,978</u>	<u>1,445,140</u>
Net Change in Fund Balance	<u>\$ (265,298)</u>	<u>\$ (265,298)</u>	(21,767)	(121,817)
FUND BALANCE				
Beginning of Year			<u>1,088,298</u>	<u>1,210,115</u>
End of Year			<u>\$ 1,066,531</u>	<u>\$ 1,088,298</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ANIMAL CONTROL FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Registration Fees, Kennel Services, City Contracts	\$ 455,394	\$ 455,394	\$ 478,184	\$ 434,328
Fines and Forfeitures	16,500	16,500	18,825	17,200
Interest	250	250	403	399
Donations	2,000	2,000	2,760	3,133
Miscellaneous	3,000	3,000	2,117	1,626
Total Revenues	477,144	477,144	502,289	456,686
EXPENDITURES				
Health and Welfare:				
Department Head Salary	49,101	53,899	53,899	53,313
Kennel Manager	24,449	31,227	29,599	24,156
Animal Rabies Warden	74,962	74,962	58,067	43,657
Kennel Assistant	32,189	37,032	36,067	23,808
On-Call	9,600	9,600	9,560	9,460
Clerk Hire	53,138	61,028	58,837	42,735
Part-Time Help	5,500	5,500	5,213	10,486
Overtime	16,491	22,491	21,597	13,998
IMRF	31,303	31,303	39,331	31,278
Social Security	17,900	17,900	19,549	15,702
Medical Insurance	39,548	39,548	49,219	41,360
Office Supplies	750	750	582	728
Dues/Certifications	1,000	1,000	150	-
Feed	1,300	1,300	569	629
Drugs, Vaccines, and Medical Supplies	3,020	3,020	3,179	3,010
Cleaning, Maintenance, and Chemical Supplies	4,250	4,250	3,868	4,158
Gasoline	18,400	18,200	9,335	11,136
Uniforms	750	805	802	577
Veterinary Office Service	22,454	22,454	22,454	22,454
Telephone	3,090	3,090	2,799	3,316
Cellular Telephone	1,698	1,798	1,715	1,846

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ANIMAL CONTROL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Health and Welfare (Continued):				
Postage	\$ 16,475	\$ 18,375	\$ 17,846	\$ 16,604
Communication Center	5,390	5,390	5,068	4,920
Alarm Service	703	803	791	750
Mileage	1,000	945	437	196
Printing	500	500	500	500
Gas, Electricity, and Water	9,811	9,811	7,268	7,893
Garbage Collection	1,600	1,600	1,508	1,508
Maintenance	7,568	7,568	7,780	6,271
Education and Training	1,000	1,000	100	1,113
Claims	500	300	-	-
Veterinary Association	5,000	6,500	5,450	4,151
Spay/Neuter Deposit Reimbursement	5,250	3,950	3,041	4,705
New Equipment	23,000	21,100	3,145	4,475
Technology Upgrades	3,000	3,000	2,358	-
Building Construction and Remodeling	-	-	-	4,754
Contingency	25,286	9,007	-	-
Total Expenditures	<u>531,006</u>	<u>531,006</u>	<u>481,683</u>	<u>415,647</u>
Net Change in Fund Balance	<u>\$ (53,862)</u>	<u>\$ (53,862)</u>	20,606	41,039
FUND BALANCE				
Beginning of Year			<u>713,239</u>	<u>672,200</u>
End of Year			<u>\$ 733,845</u>	<u>\$ 713,239</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TORT JUDGMENT FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 675,000	\$ 675,000	\$ 663,529	\$ 666,618
Interest	400	400	531	547
Total Revenues	<u>675,400</u>	<u>675,400</u>	<u>664,060</u>	<u>667,165</u>
EXPENDITURES				
Administrative Costs:				
Workmen's Compensation	410,500	410,500	342,755	397,015
Unemployment Insurance	45,000	45,000	19,302	11,646
Outside Defense	100,000	100,000	92,051	8,281
Risk Management	3,000	3,000	426	42
Stop Loss Reinsurance:				
Property	45,030	45,030	42,866	31,260
General Liability	170,000	170,000	178,913	135,087
Bonds	11,000	11,000	865	9,251
Broker/TPA Fees	30,000	30,000	39,000	40,322
Physical Damage/Loss Replacement	45,000	45,000	45,786	39,420
Contingency	48,887	48,887	-	-
Automobile	18,200	18,200	26,177	19,487
Liability Claims	<u>100,000</u>	<u>100,000</u>	<u>5,785</u>	<u>24,391</u>
Total Expenditures	<u>1,026,617</u>	<u>1,026,617</u>	<u>793,926</u>	<u>716,202</u>
Net Change in Fund Balance	<u>\$ (351,217)</u>	<u>\$ (351,217)</u>	(129,866)	(49,037)
FUND BALANCE				
Beginning of Year			<u>1,108,697</u>	<u>1,157,734</u>
End of Year			<u>\$ 978,831</u>	<u>\$ 1,108,697</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PERSONS WITH DEVELOPMENTAL DISABILITIES FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 555,000	\$ 555,000	\$ 545,553	\$ 532,950
EXPENDITURES				
Health and Welfare:				
CIRT Convention	-	-	-	350
Special Recreation	10,882	10,882	10,882	10,363
Central Illinois Riding Therapy	27,850	27,850	27,850	25,380
Fondulac Park	10,882	10,882	10,882	10,363
Tazewell County Resource Center	535,050	535,050	535,050	503,000
Contingency	29,233	29,233	-	-
Total Expenditures	<u>613,897</u>	<u>613,897</u>	<u>584,664</u>	<u>549,456</u>
Net Change in Fund Balance	<u>\$ (58,897)</u>	<u>\$ (58,897)</u>	(39,111)	(16,506)
FUND BALANCE				
Beginning of Year			<u>76,434</u>	<u>92,940</u>
End of Year			<u>\$ 37,323</u>	<u>\$ 76,434</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
VETERANS' ASSISTANCE FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Taxes - General Property Taxes	\$ 205,000	\$ 205,000	\$ 201,726	\$ 200,752
Miscellaneous Income	-	-	1,913	2,745
Total Revenues	<u>205,000</u>	<u>205,000</u>	<u>203,639</u>	<u>203,497</u>
EXPENDITURES				
Health and Welfare:				
Department Head	43,625	54,101	54,319	43,630
Clerk Hire	26,634	34,992	34,996	26,704
Medical Insurance	13,467	23,613	22,389	12,243
Office Supplies	600	600	427	484
Food	7,000	7,000	6,920	9,740
Dues and Subscriptions	225	225	225	225
Telephone	1,350	1,350	1,252	1,223
Postage	325	525	476	315
Mileage	3,700	3,700	3,708	3,960
Indigent Burial	3,000	3,000	2,990	2,835
Emergency Assistance	110,000	91,326	86,024	95,947
New Equipment	200	200	-	419
Total Expenditures	<u>220,632</u>	<u>220,632</u>	<u>213,726</u>	<u>197,725</u>
Net Change in Fund Balance	<u>\$ (15,632)</u>	<u>\$ (15,632)</u>	(10,087)	5,772
FUND BALANCE				
Beginning of Year			<u>182,358</u>	<u>176,586</u>
End of Year			<u>\$ 172,271</u>	<u>\$ 182,358</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
LAW LIBRARY FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Law Library Fees	\$ 57,500	\$ 57,500	\$ 47,684	\$ 56,783
EXPENDITURES				
Judicial:				
Part-Time Personnel	11,000	11,000	4,170	4,927
Books and Records	65,000	65,000	51,786	52,841
Total Expenditures	<u>76,000</u>	<u>76,000</u>	<u>55,956</u>	<u>57,768</u>
Net Change in Fund Balance	<u>\$ (18,500)</u>	<u>\$ (18,500)</u>	(8,272)	(985)
FUND BALANCE				
Beginning of Year			<u>104,469</u>	<u>105,454</u>
End of Year			<u>\$ 96,197</u>	<u>\$ 104,469</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation				
Revenue	\$ 295,000	\$ 295,000	\$ 567,274	\$ 300,444
Interest	500	500	1,506	468
Total Revenues	<u>295,500</u>	<u>295,500</u>	<u>568,780</u>	<u>300,912</u>
EXPENDITURES				
Judicial:				
Clerk Hire	23,404	23,404	29,750	19,276
Clerk Hire - Exempt	79,271	79,271	86,401	80,430
Supplies	12,000	12,000	6,950	8,538
Contractual	26,000	26,000	20,066	17,103
Mileage	320	320	159	161
Education and Training	2,000	2,000	1,910	2,154
Equipment	40,000	40,000	40,910	23,233
Total Expenditures	<u>182,995</u>	<u>182,995</u>	<u>186,146</u>	<u>150,895</u>
Net Change in Fund Balance	<u>\$ 112,505</u>	<u>\$ 112,505</u>	382,634	150,017
FUND BALANCE				
Beginning of Year			<u>351,439</u>	<u>201,422</u>
End of Year			<u>\$ 734,073</u>	<u>\$ 351,439</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT GRANT FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Loan Repayment	\$ 137,271	\$ 137,271	\$ 227,042	\$ 163,870
Interest	500	500	16,630	19,117
Total Revenues	<u>137,771</u>	<u>137,771</u>	<u>243,672</u>	<u>182,987</u>
EXPENDITURES				
Community Development:				
Loan Disbursements	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,229)</u>	<u>\$ (12,229)</u>	243,672	182,987
FUND BALANCE				
Beginning of Year			<u>461,033</u>	<u>278,046</u>
End of Year			<u>\$ 704,705</u>	<u>\$ 461,033</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY RECORDER AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Automation Revenue	\$ 90,000	\$ 90,000	\$ 109,228	\$ 71,151
GIS Revenue	25,000	25,000	21,630	21,320
Interest	-	-	401	-
Total Revenues	<u>115,000</u>	<u>115,000</u>	<u>131,259</u>	<u>92,471</u>
EXPENDITURES				
General Governmental Services:				
Part-Time Help	12,000	12,000	10,645	13,239
Illinois Municipal Retirement	1,800	1,800	1,739	1,847
Social Security	1,000	1,000	814	1,013
Books and Records	3,500	1,300	-	5,430
Contractual Services	2,500	700	289	-
Computer User Fee	70,000	71,800	71,795	54,088
Equipment	20,000	22,200	22,150	-
Total Expenditures	<u>110,800</u>	<u>110,800</u>	<u>107,432</u>	<u>75,617</u>
Net Change in Fund Balance	<u>\$ 4,200</u>	<u>\$ 4,200</u>	23,827	16,854
FUND BALANCE				
Beginning of Year			<u>175,167</u>	<u>158,313</u>
End of Year			<u>\$ 198,994</u>	<u>\$ 175,167</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK CHILD SUPPORT FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grant	\$ 25,000	\$ 25,000	\$ (1,656)	\$ 47,660
Charges for Services - Child Support Fees	78,000	78,000	144,048	62,544
Interest	150	150	237	114
Total Revenues	<u>103,150</u>	<u>103,150</u>	<u>142,629</u>	<u>110,318</u>
EXPENDITURES				
Judicial:				
Supervisor	51,901	51,901	46,662	51,801
Clerk Hire	60,898	60,898	66,850	60,967
Part-Time Help	20,000	20,000	14,766	21,665
Illinois Municipal Retirement	19,313	19,313	19,257	18,526
Social Security	10,769	10,769	9,337	9,795
Medical Insurance	5,976	5,976	5,641	5,433
Supplies	3,200	3,200	-	880
Contractual	5,000	5,000	3,030	2,414
Collection Efforts	-	-	228	1,160
Postage	1,000	1,000	-	-
Mileage	600	600	463	28
Education and Training	1,000	1,000	905	-
Equipment	5,000	5,000	4,415	-
Total Expenditures	<u>184,657</u>	<u>184,657</u>	<u>171,554</u>	<u>172,669</u>
Net Change in Fund Balance	<u>\$ (81,507)</u>	<u>\$ (81,507)</u>	(28,925)	(62,351)
FUND BALANCE				
Beginning of Year			<u>216,029</u>	<u>278,380</u>
End of Year			<u>\$ 187,104</u>	<u>\$ 216,029</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TREASURER’S AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation Revenue	\$ 16,000	\$ 16,000	\$ 13,900	\$ 13,660
Interest	150	150	240	214
Total Revenues	<u>16,150</u>	<u>16,150</u>	<u>14,140</u>	<u>13,874</u>
EXPENDITURES				
General Governmental Services:				
Deputy Collector	-	-	300	-
Part Time	15,914	15,914	7,285	4,566
Office Supplies	9,095	9,095	5,584	14,351
Total Expenditures	<u>25,009</u>	<u>25,009</u>	<u>13,169</u>	<u>18,917</u>
Net Change in Fund Balance	<u>\$ (8,859)</u>	<u>\$ (8,859)</u>	971	(5,043)
FUND BALANCE				
Beginning of Year			<u>82,455</u>	<u>87,498</u>
End of Year			<u>\$ 83,426</u>	<u>\$ 82,455</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SOLID WASTE PLANNING FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Tipping Fees and Landfill Siting	\$ 376,559	\$ 376,559	\$ 363,318	\$ 392,328
Interest	5,000	5,000	5,000	5,048
Total Revenues	<u>381,559</u>	<u>381,559</u>	<u>368,318</u>	<u>397,376</u>
EXPENDITURES				
Health and Welfare:				
Salaries	140,842	140,842	118,398	138,707
Health Insurance	23,472	23,472	13,847	17,717
Office Supplies	500	500	-	338
Educational Materials	3,000	3,000	497	717
Contractual Services	200,000	200,000	194,050	188,285
Recycling	3,600	3,600	3,600	3,600
Postage	350	350	129	178
Mileage	3,000	3,000	1,874	4,064
Education and Training	1,500	1,500	342	493
Equipment	500	500	-	343
Total Expenditures	<u>376,764</u>	<u>376,764</u>	<u>332,737</u>	<u>354,442</u>
Excess of Revenues over Expenditures	4,795	4,795	35,581	42,934
OTHER FINANCING USES				
Transfers Out	-	-	(5,000)	(5,047)
Net Change in Fund Balance	<u>\$ 4,795</u>	<u>\$ 4,795</u>	30,581	37,887
FUND BALANCE				
Beginning of Year			<u>1,291,602</u>	<u>1,253,715</u>
End of Year			<u>\$ 1,322,183</u>	<u>\$ 1,291,602</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
RURAL WE-CARE, INC. FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue -				
Governmental Grants	\$ 943,889	\$ 943,889	\$ 633,456	\$ 661,149
Interest	-	-	15	-
Total Revenues	<u>943,889</u>	<u>943,889</u>	<u>633,471</u>	<u>661,149</u>
EXPENDITURES				
Health and Welfare - Contractual Services	<u>943,889</u>	<u>943,889</u>	<u>633,456</u>	<u>661,149</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	15	-
FUND BALANCE				
Beginning of Year			<u>-</u>	<u>-</u>
End of Year			<u>\$ 15</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK DOCUMENT STORAGE FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Document				
Storage Fees	\$ 294,000	\$ 294,000	\$ 549,575	\$ 297,865
Interest	600	600	1,452	339
Total Revenues	<u>294,600</u>	<u>294,600</u>	<u>551,027</u>	<u>298,204</u>
EXPENDITURES				
Judicial:				
Exempt Personnel	-	-	6,264	-
Clerk Hire	90,613	90,613	62,833	81,652
Part-Time Help	5,000	5,000	5,738	5,433
Overtime	-	-	170	-
Supplies	24,000	24,000	25,483	16,988
Contractual Services	50,000	15,000	(16,907)	33,342
Mileage	500	500	-	-
Education and Training	7,500	7,500	2,811	476
Equipment	20,000	55,000	53,548	17
Total Expenditures	<u>197,613</u>	<u>197,613</u>	<u>139,940</u>	<u>137,908</u>
Net Change in Fund Balance	<u>\$ 96,987</u>	<u>\$ 96,987</u>	411,087	160,296
FUND BALANCE				
Beginning of Year			<u>319,673</u>	<u>159,377</u>
End of Year			<u>\$ 730,760</u>	<u>\$ 319,673</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
POLICE VEHICLE AND EQUIPMENT FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015		Actual	2014 Actual
	Original Budget	Amended Budget		
REVENUES				
Charges for Services - Police Vehicle Revenue	\$ 31,000	\$ 31,000	\$ 26,579	\$ 25,797
Interest	9	9	108	12
Total Revenues	<u>31,009</u>	<u>31,009</u>	<u>26,687</u>	<u>25,809</u>
EXPENDITURES				
Vehicle Equipment	<u>55,000</u>	<u>55,000</u>	<u>21,238</u>	<u>32,175</u>
Net Change in Fund Balance	<u>\$ (23,991)</u>	<u>\$ (23,991)</u>	5,449	(6,366)
FUND BALANCE				
Beginning of Year			<u>39,535</u>	<u>45,901</u>
End of Year			<u>\$ 44,984</u>	<u>\$ 39,535</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CHILDREN’S ADVOCACY CENTER FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grant	\$ 171,352	\$ 171,352	\$ 166,616	\$ 181,918
Interest	45	45	389	47
Miscellaneous	55,000	55,000	36,395	54,231
Total Revenues	<u>226,397</u>	<u>226,397</u>	<u>203,400</u>	<u>236,196</u>
EXPENDITURES				
Health and Welfare:				
Salaries	112,030	112,030	82,677	109,480
Illinois Municipal Retirement	15,071	15,071	11,828	14,263
Social Security	9,085	9,085	6,150	8,207
Medical Insurance	12,087	12,087	15,800	10,989
Supplies	4,000	4,000	4,085	5,027
Food	750	750	1,077	704
Dues and Subscriptions	500	500	444	434
Contractual	30,000	30,000	39,050	43,460
Consulting Services	500	500	718	300
Postage	500	500	777	426
Local Transportation	6,000	6,000	3,765	4,443
Printing and Artwork	3,500	3,500	3,130	3,450
Utilities	9,000	9,000	8,154	10,438
Conferences	4,000	4,000	3,594	3,525
Rent	6,000	6,000	7,200	5,150
Equipment	3,000	3,000	4,959	2,594
Occupancy	6,000	6,000	4,060	4,887
Total Expenditures	<u>222,023</u>	<u>222,023</u>	<u>197,468</u>	<u>227,777</u>
Net Change in Fund Balance	<u>\$ 4,374</u>	<u>\$ 4,374</u>	5,932	8,419
FUND BALANCE				
Beginning of Year			<u>200,042</u>	<u>191,623</u>
End of Year			<u>\$ 205,974</u>	<u>\$ 200,042</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SHERIFF'S GRANT FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental Revenue - Grants	\$ 50,000	\$ 50,000	\$ 46,032	\$ 29,410
EXPENDITURES				
Personnel	50,000	50,000	33,862	27,735
Capital Outlay	-	-	-	41,806
New Equipment	-	-	10,924	18,286
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>44,786</u>	<u>87,827</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,246	(58,417)
FUND BALANCE (DEFICIT)				
Beginning of Year			<u>(18,808)</u>	<u>39,609</u>
End of Year			<u>\$ (17,562)</u>	<u>\$ (18,808)</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GIS FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - GIS Revenue	\$ 240,000	\$ 240,000	\$ 207,407	\$ 197,302
Interest	1,000	1,000	981	1,015
Total Revenues	<u>241,000</u>	<u>241,000</u>	<u>208,388</u>	<u>198,317</u>
EXPENDITURES				
General Governmental Services:				
Department Head	32,158	32,979	32,979	32,109
Deputy Assessor	34,705	37,551	37,575	34,747
GIS Coordinator	35,000	44,813	44,625	-
Clerk Hire	60,449	68,066	63,393	60,503
IMRF	23,605	23,605	25,628	18,219
Social Security	13,162	13,162	12,618	8,875
Office Supplies	200	200	-	194
Maps and Plats	7,500	7,500	4,606	3,080
Contractual Services	40,000	40,000	13,572	33,070
GIS Software/License	20,000	20,000	13,600	8,072
GIS Flyover/Data	73,000	61,642	55,491	-
GIS Technology	5,000	5,000	-	3,750
Mileage	200	200	98	-
Education/Training	2,500	2,500	1,550	433
New Equipment	1,000	1,000	999	2,577
GIS Computer Equipment	20,000	20,000	5,247	35,457
Total Expenditures	<u>378,218</u>	<u>378,218</u>	<u>311,981</u>	<u>241,086</u>
Net Change in Fund Balance	<u>\$ (137,218)</u>	<u>\$ (137,218)</u>	(103,593)	(42,769)
FUND BALANCE				
Beginning of Year			<u>367,614</u>	<u>410,383</u>
End of Year			<u>\$ 264,021</u>	<u>\$ 367,614</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
JUVENILE REPORTING FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Interest	\$ -	\$ -	\$ 9	\$ -
EXPENDITURES				
Judicial:				
Contractual Services	-	-	-	38,035
New Equipment	-	-	3,537	22,876
Total Expenditures	-	-	3,537	60,911
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(3,528)	(60,911)
FUND BALANCE				
Beginning of Year			4,205	65,116
End of Year			<u>\$ 677</u>	<u>\$ 4,205</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services	\$ 20,000	\$ 20,000	\$ 24,648	\$ 19,788
Interest	100	100	119	86
Total Revenues	<u>20,100</u>	<u>20,100</u>	<u>24,767</u>	<u>19,874</u>
EXPENDITURES				
General Governmental Services:				
Clerk Hire	8,921	8,921	9,876	8,934
Office Supplies	5,000	5,000	4,430	4,441
Contractual Services	10,200	10,200	10,200	10,200
New Equipment	10,000	10,000	-	-
Total Expenditures	<u>34,121</u>	<u>34,121</u>	<u>24,506</u>	<u>23,575</u>
Net Change in Fund Balance	<u>\$ (14,021)</u>	<u>\$ (14,021)</u>	261	(3,701)
FUND BALANCE				
Beginning of Year			<u>42,271</u>	<u>45,972</u>
End of Year			<u>\$ 42,532</u>	<u>\$ 42,271</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STATE’S ATTORNEY FORFEITURE FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Fines and Forfeitures	\$ 17,510	\$ 17,510	\$ 14,526	\$ 16,847
Interest	535	535	898	729
Total Revenues	<u>18,045</u>	<u>18,045</u>	<u>15,424</u>	<u>17,576</u>
EXPENDITURES				
Public Safety and Corrections:				
Forfeiture Expenses	50,000	50,000	-	-
Special Prosecutor	9,000	9,000	-	-
Drug Enforcement Expenses	<u>35,000</u>	<u>35,000</u>	-	<u>21,545</u>
Total Expenditures	<u>94,000</u>	<u>94,000</u>	-	<u>21,545</u>
Net Change in Fund Balance	<u>\$ (75,955)</u>	<u>\$ (75,955)</u>	15,424	(3,969)
FUND BALANCE				
Beginning of Year			<u>294,635</u>	<u>298,604</u>
End of Year			<u>\$ 310,059</u>	<u>\$ 294,635</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK OPERATIONS FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Operations				
Revenue	\$ 59,000	\$ 59,000	\$ 69,220	\$ 57,910
Interest	400	400	684	422
Total Revenues	<u>59,400</u>	<u>59,400</u>	<u>69,904</u>	<u>58,332</u>
EXPENDITURES				
Contractual Services	-	-	-	19,300
Mileage	200	200	-	177
New Equipment	60,000	60,000	2,253	-
Total Expenditures	<u>60,200</u>	<u>60,200</u>	<u>2,253</u>	<u>19,477</u>
Net Change in Fund Balance	<u>\$ (800)</u>	<u>\$ (800)</u>	67,651	38,855
FUND BALANCE				
Beginning of Year			<u>197,202</u>	<u>158,347</u>
End of Year			<u>\$ 264,853</u>	<u>\$ 197,202</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CORONER'S FEE FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Coroner's Fees	\$ 18,000	\$ 18,000	\$ 26,236	\$ 23,557
Interest	150	150	268	186
Total Revenues	<u>18,150</u>	<u>18,150</u>	<u>26,504</u>	<u>23,743</u>
EXPENDITURES				
Part Time	5,000	5,000	2,035	-
Office Supplies	3,000	3,000	745	1,646
Contractual Services	2,000	2,000	1,995	1,989
New Equipment	15,000	15,000	5,006	220
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>9,781</u>	<u>3,855</u>
Net Change in Fund Balance	<u>\$ (6,850)</u>	<u>\$ (6,850)</u>	16,723	19,888
FUND BALANCE				
Beginning of Year			<u>84,095</u>	<u>64,207</u>
End of Year			<u>\$ 100,818</u>	<u>\$ 84,095</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STATE’S ATTORNEY AUTOMATION FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Automation Fee	\$ 10,000	\$ 10,000	\$ 11,663	\$ 13,854
Interest	10	10	90	25
Total Revenues	<u>10,010</u>	<u>10,010</u>	<u>11,753</u>	<u>13,879</u>
EXPENDITURES				
	-	-	-	-
Net Change in Fund Balance	<u>\$ 10,010</u>	<u>\$ 10,010</u>	11,753	13,879
FUND BALANCE				
Beginning of Year			<u>25,272</u>	<u>11,393</u>
End of Year			<u>\$ 37,025</u>	<u>\$ 25,272</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Electronic Citation Fee	\$ 16,600	\$ 16,600	\$ 13,403	\$ 2,546
Interest	-	-	30	-
Total Revenues	<u>16,600</u>	<u>16,600</u>	<u>13,433</u>	<u>2,546</u>
EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 16,600</u>	<u>\$ 16,600</u>	13,433	2,546
FUND BALANCE				
Beginning of Year			<u>2,546</u>	<u>-</u>
End of Year			<u>\$ 15,979</u>	<u>\$ 2,546</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SHERIFF ELECTRONIC CITATION FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services - Electronic				
Citation Fee	\$ -	\$ -	\$ 1,631	\$ -
Interest	-	-	2	-
Total Revenues	-	-	1,633	-
EXPENDITURES	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,633	-
FUND BALANCE				
Beginning of Year			-	-
End of Year			<u>\$ 1,633</u>	<u>\$ -</u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
INDEMNITY FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	<u>2015</u>	<u>2014</u>
REVENUES		
Fines and Forfeitures - Indemnity Fees	\$ 27,780	\$ 27,320
Interest	-	2,045
Total Revenues	<u>27,780</u>	<u>29,365</u>
 EXPENDITURES		
General Governmental Services:		
Contractual Service	<u>7,457</u>	<u>515</u>
Excess of Revenues over Expenditures	20,323	28,850
 OTHER FINANCING USES		
Transfers Out	<u>(14,917)</u>	<u>(25,839)</u>
Net Change in Fund Balance	5,406	3,011
 FUND BALANCE		
Beginning of Year	<u>759,140</u>	<u>756,129</u>
End of Year	<u><u>\$ 764,546</u></u>	<u><u>\$ 759,140</u></u>

**TAZEWELL COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
SHERIFF'S COMMISSARY FUND
YEAR ENDED NOVEMBER 30, 2015
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 2014**

	2015	2014
REVENUES		
Charges for Services:		
Fees for Phone Use	\$ 20,364	\$ 26,768
Commissary Sales	54,249	63,179
Total Revenues	74,613	89,947
 EXPENDITURES		
Public Safety and Corrections:		
Supplies Purchased for the Benefit of Prisoners	66,139	82,256
Net Change in Fund Balance	8,474	7,691
 FUND BALANCE		
Beginning of Year	32,057	24,366
End of Year	\$ 40,531	\$ 32,057

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF NET POSITION
 YEAR ENDED NOVEMBER 30, 2015
 WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2014**

ASSETS	<u>2015 Actual</u>	<u>2014 Actual</u>
CURRENT ASSETS		
Cash	\$ 5,592,399	\$ 4,791,774
Stop Loss Receivable	-	257,978
Due from Other Funds	<u>195,591</u>	<u>187,926</u>
 Total Assets	 <u><u>\$ 5,787,990</u></u>	 <u><u>\$ 5,237,678</u></u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,535	\$ 3,535
Claims Payable	149,239	79,629
Estimated Payable for Claims and Losses	372,450	488,420
Due to Others	<u>19,129</u>	<u>19,129</u>
Total Liabilities	544,353	590,713
 NET POSITION	 <u>5,243,637</u>	 <u>4,646,965</u>
 Total Liabilities and Net Position	 <u><u>\$ 5,787,990</u></u>	 <u><u>\$ 5,237,678</u></u>

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 YEAR ENDED NOVEMBER 30, 2015
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2014**

	2015 <u>Actual</u>	2014 <u>Actual</u>
OPERATING REVENUES		
Charges for Services	\$ 4,232,767	\$ 4,110,391
Refunds and Recoveries	489,107	267,361
Total Operating Revenues	<u>4,721,874</u>	<u>4,377,752</u>
OPERATING EXPENSES - GENERAL GOVERNMENTAL SERVICES		
Medical Claims	3,746,854	4,121,220
Administrative Costs:		
Health and Dental Administration	78,508	80,269
EAP Program	9,676	13,130
Employee Life Insurance	24,125	24,749
Voluntary Life Insurance	19,761	19,171
Voluntary Accidental, Death, and Dismemberment Life Insurance	514	634
Total Administrative Costs	<u>132,584</u>	<u>137,953</u>
Stop-Loss Reinsurance:		
Employee	104,592	94,094
Dependent	148,119	144,902
Aggregate	8,926	8,416
Total Stop-Loss Reinsurance	<u>261,637</u>	<u>247,412</u>
Total Operating Expenses	<u>4,141,075</u>	<u>4,506,585</u>
OPERATING INCOME (LOSS)	580,799	(128,833)
NONOPERATING REVENUES		
Interest Income	<u>15,873</u>	<u>17,366</u>
Change in Net Position	596,672	(111,467)
NET POSITION		
Beginning of Year	<u>4,646,965</u>	<u>4,758,432</u>
End of Year	<u>\$ 5,243,637</u>	<u>\$ 4,646,965</u>

**TAZEWELL COUNTY, ILLINOIS
 PROPRIETARY FUND
 HEALTH INSURANCE FUND
 STATEMENT OF CASH FLOWS
 YEAR ENDED NOVEMBER 30, 2015
 WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2014**

	2015 Actual	2014 Actual
	<u> </u>	<u> </u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Assessments Made to Other Funds	\$ 3,090,086	\$ 3,012,286
Cash Received from Employees and Others	1,135,016	1,096,749
Cash Received from Refunds and Recoveries	747,085	9,383
Cash Paid for Claims	(3,793,214)	(3,844,753)
Cash Paid for Administrative Costs and Stop Loss Insurance	(394,221)	(385,365)
Net Cash Provided (Used) by Operating Activities	<u>784,752</u>	<u>(111,700)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Cash and Investments	<u>15,873</u>	<u>17,366</u>
 NET INCREASE (DECREASE) IN CASH	800,625	(94,334)
 CASH		
Beginning of Year	<u>4,791,774</u>	<u>4,886,108</u>
End of Year	<u><u>\$ 5,592,399</u></u>	<u><u>\$ 4,791,774</u></u>
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 580,799	\$ (128,833)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Change in Assets and Liabilities:		
Stop Loss Receivable	257,978	(257,978)
Due from Other Funds	(7,665)	(1,356)
Accounts Payable	69,610	(34,820)
Estimated Payable for Claims and Losses	(115,970)	311,287
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 784,752</u></u>	<u><u>\$ (111,700)</u></u>

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
PROPERTY TAX FUND				
Assets:				
Cash and Investments	\$ 67,212	\$ 202,213,876	\$ 202,215,782	\$ 65,306
Liabilities:				
Amounts Due Taxing Bodies	\$ 67,212	\$ 202,213,876	\$ 202,215,782	\$ 65,306
ESTATE TAX FUND				
Assets:				
Cash and Investments	\$ 5,171	\$ 4	\$ -	\$ 5,175
Liabilities:				
Due to State of Illinois	\$ 5,171	\$ 4	\$ -	\$ 5,175
UNCLAIMED FUND				
Assets:				
Cash and Investments	\$ 323,775	\$ 261	\$ -	\$ 324,036
Liabilities:				
Due to State of Illinois	\$ 25,067	\$ -	\$ -	\$ 25,067
Due to Others	298,708	261	-	298,969
	\$ 323,775	\$ 261	\$ -	\$ 324,036
CIRCUIT CLERK/COUNTY CLERK ESCROW FUND				
Assets:				
Cash and Investments	\$ 1,535,988	\$ 15,359,293	\$ 15,069,234	\$ 1,826,047
Liabilities:				
Bond, Restitution, Tax Redemption, and Miscellaneous Available for Distribution	\$ 1,535,988	\$ 15,359,293	\$ 15,069,234	\$ 1,826,047

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
INMATE BENEFIT FUND				
Assets:				
Cash and Investments	\$ 8,731	\$ 410,086	\$ 411,356	\$ 7,461
Liabilities:				
Accounts Payable	\$ 8,731	\$ 410,086	\$ 411,356	\$ 7,461
DISTRIBUTIVE FUND				
Assets:				
Cash and Investments	\$ 62,541	\$ 739,144	\$ 801,685	\$ -
Liabilities:				
Amounts Due Taxing Bodies and Others	\$ 62,541	\$ 739,144	\$ 801,685	\$ -
MISCELLANEOUS TRUSTEE FUND				
Assets:				
Cash and Investments	\$ 102,350	\$ 28,525	\$ 130,875	\$ -
Liabilities:				
Amounts Due Taxing Bodies and Others	\$ 102,350	\$ 28,525	\$ 130,875	\$ -
GENERAL EDUCATIONAL DEVELOPMENT FUND				
Assets:				
Cash and Investments	\$ 44,387	\$ 4,955	\$ 49,342	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ 44,387	\$ 4,955	\$ 49,342	\$ -
TEACHERS' INSTITUTE FUND				
Assets:				
Cash and Investments	\$ 203,629	\$ 147,472	\$ 351,101	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ 203,629	\$ 147,472	\$ 351,101	\$ -

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
TRANSPORTATION TRAINING FUND				
Assets:				
Cash and Investments	\$ 14,792	\$ 1,436	\$ 16,228	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ 14,792	\$ 1,436	\$ 16,228	\$ -
VISION AND HEARING SCREENING FUND				
Assets:				
Cash and Investments	\$ 134	\$ 38	\$ 172	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ 134	\$ 38	\$ 172	\$ -
FILM COOPERATIVE FUND				
Assets:				
Cash and Investments	\$ 29,311	\$ -	\$ 29,311	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ 29,311	\$ -	\$ 29,311	\$ -
SAFE SCHOOL GRANT				
Assets:				
Cash and Investments	\$ (32,993)	\$ 79,992	\$ 46,999	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ (32,993)	\$ 79,992	\$ 46,999	\$ -

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
SAFE SCHOOL GSA				
Assets:				
Cash and Investments	\$ 656,224	\$ 88,195	\$ 744,419	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ 656,224	\$ 88,195	\$ 744,419	\$ -
ACADEMY GSA				
Assets:				
Cash and Investments	\$ 560,278	\$ 34,705	\$ 594,983	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ 560,278	\$ 34,705	\$ 594,983	\$ -
ACADEMY GRANT				
Assets:				
Cash and Investments	\$ (15,715)	\$ 166,961	\$ 151,246	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ (15,715)	\$ 166,961	\$ 151,246	\$ -
TITLE II TEACHER				
Assets:				
Cash and Investments	\$ -	\$ 6,500	\$ 6,500	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ -	\$ 6,500	\$ 6,500	\$ -
SSOS FOUNDATION SERVICES				
Assets:				
Cash and Investments	\$ -	\$ 12,945	\$ 12,945	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ -	\$ 12,945	\$ 12,945	\$ -

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
ROE SCHOOL SERVICE				
Assets:				
Cash and Investments	\$ -	\$ 40,838	\$ 40,838	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ -	\$ 40,838	\$ 40,838	\$ -
RESTRICTED FUNDS MIEC				
Assets:				
Cash and Investments	\$ -	\$ 14,904	\$ 14,904	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ -	\$ 14,904	\$ 14,904	\$ -
COUNTY SUPPORT				
Assets:				
Cash and Investments	\$ -	\$ 59,549	\$ 59,549	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ -	\$ 59,549	\$ 59,549	\$ -
ROE MISCELLANEOUS				
Assets:				
Cash and Investments	\$ -	\$ 189,577	\$ 189,577	\$ -
Liabilities:				
Amount Due Regional Superintendent of Schools	\$ -	\$ 189,577	\$ 189,577	\$ -
VETERANS' MEMORIAL FUND				
Assets:				
Cash and Investments	\$ 8,604	\$ -	\$ 430	\$ 8,174
Liabilities:				
Due to Others	\$ 8,604	\$ -	\$ 430	\$ 8,174

**TAZEWELL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
CONDEMNATION ESCROW FUND				
Assets:				
Cash and Investments	\$ 108,542	\$ 322	\$ -	\$ 108,864
Liabilities:				
Amounts Held Pending Court Disposition	\$ 108,542	\$ 322	\$ -	\$ 108,864
 TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and Investments	\$ 3,682,961	\$ 219,599,578	\$ 220,937,476	\$ 2,345,063
Liabilities:				
Due to State of Illinois	\$ 30,238	\$ 4	\$ -	\$ 30,242
Due to Others	307,312	261	430	307,143
Amounts Due Taxing Bodies and Others	232,103	202,981,545	203,148,342	65,306
Amounts Held Pending Court Disposition	108,542	322	-	108,864
Amounts Held for Prisoners	8,731	410,086	411,356	7,461
Bond Restitution, Tax Redemption, and Miscellaneous Available for Distribution	1,535,988	15,359,293	15,069,234	1,826,047
Amount Due Regional Superintendent of Schools	1,460,047	848,067	2,308,114	-
Total Liabilities	\$ 3,682,961	\$ 219,599,578	\$ 220,937,476	\$ 2,345,063

**TAZEWELL COUNTY, ILLINOIS
EMERGENCY SYSTEM TELEPHONE BOARD (911)
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS
BALANCE SHEET AND STATEMENT OF NET POSITION
NOVEMBER 30, 2015**

	Balance Sheet	Adjustments	Statement of Net Position
ASSETS			
CURRENT ASSETS			
Cash	\$ 45,419	\$ -	\$ 45,419
Accounts Receivable	535,526	-	535,526
Total Current Assets	<u>580,945</u>	-	<u>580,945</u>
NONCURRENT ASSETS			
Capital Assets, Net	-	224,433	224,433
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount Related to Pension Liability	-	10,382	10,382
Total Assets and Deferred Outflows of Resources	<u>\$ 580,945</u>	<u>\$ 234,815</u>	<u>\$ 815,760</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 475,109	\$ -	\$ 475,109
Accrued Payroll and Related Costs	7,122	-	7,122
Due to Other Funds/Governmental Activities	200,000	-	200,000
Note Payable	-	29,775	29,775
Total Current Liabilities	<u>682,231</u>	<u>29,775</u>	<u>712,006</u>
NONCURRENT LIABILITIES			
Net Pension Liability	-	25,523	25,523
Total Liabilities	682,231	55,298	737,529
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Wireless Revenue	18,430	-	18,430
FUND BALANCE/NET POSITION			
Net Investment in Capital Assets	-	224,433	224,433
Unrestricted	(119,716)	(44,916)	(164,632)
Total Net Position	<u>(119,716)</u>	<u>179,517</u>	<u>59,801</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 580,945</u>	<u>\$ 234,815</u>	<u>\$ 815,760</u>

**TAZEWELL COUNTY, ILLINOIS
EMERGENCY SYSTEM TELEPHONE BOARD (911)
A COMPONENT UNIT OF TAZEWELL COUNTY, ILLINOIS
RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION
NOVEMBER 30, 2015**

Total Fund Balance for Fund Balance Sheet	\$ (119,716)
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Total net position reported in the Statement of Net Position 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	3,269,143
Accumulated Depreciation	<u>(3,044,710)</u>
	224,433

Deferred outflows of resources for net pension liability	10,382
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Certain liabilities, including notes payable and net pension liability, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(55,298)</u>
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Net Position	<u><u>\$ 59,801</u></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 AND STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2015**

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Charges for Services	\$ 1,223,158	\$ -	\$ 1,223,158
Interest	292	-	292
Miscellaneous	25,803	-	25,803
Total Revenues	<u>1,249,253</u>	<u>-</u>	<u>1,249,253</u>
EXPENDITURES/EXPENSES			
Current	1,392,341	(227)	1,392,114
Debt Service:			
Principal	32,434	(32,434)	-
Interest	2,066	-	2,066
Capital Outlay	6,133	(6,133)	-
Depreciation	-	133,374	133,374
Total Expenditures/Expenses	<u>1,432,974</u>	<u>94,580</u>	<u>1,527,554</u>
Net Change in Fund Balance/Net Position	(183,721)	(94,580)	(278,301)
FUND BALANCE/NET POSITION			
Beginning of Period, as Previously Reported	(163,074)	289,465	126,391
Prior Period Adjustment	227,079	(15,368)	211,711
Beginning of Period, as Restated	<u>64,005</u>	<u>274,097</u>	<u>338,102</u>
End of Period	<u>\$ (119,716)</u>	<u>\$ 179,517</u>	<u>\$ 59,801</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, 2015**

Net Change in Fund Balance \$ (183,721)

The change in net position reported in the Statement of Activities is different because

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

Capital Outlay/Equipment	6,133
Depreciation Expense	(133,374)
	(127,241)

Pension contributions are reported in governmental funds as expenditures. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows of resources related to pensions, and the investment experience.

Pension Contributions	9,456
Pension Expense	(9,229)
	227

Repayments of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce debt in the Statement of Net Position:

	32,434
Change in Net Position	\$ (278,301)

**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, 2015
WITH COMPARATIVE FIGURES FOR YEAR ENDED NOVEMBER 30, 2014**

	2015			2014 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Charges for Services:				
Telephone Surcharge	\$ 1,172,100	\$ 1,172,100	\$ 1,223,158	\$ 1,173,909
Interest	500	500	292	6,619
Miscellaneous	400	400	25,803	226
Total Revenues	<u>1,173,000</u>	<u>1,173,000</u>	<u>1,249,253</u>	<u>1,180,754</u>
EXPENDITURES				
Public Safety and Corrections:				
Administrator	170,049	170,049	182,359	176,822
Illinois Municipal Retirement	24,880	24,880	23,234	22,063
Social Security	11,078	11,078	12,002	11,652
Gas/Oil	6,000	6,000	3,559	5,611
Insurance	2,500	2,500	1,471	1,456
Repair and Maintenance	352,500	352,500	372,654	586,015
Administration - Other	22,250	22,250	27,853	23,488
Conferences and Seminars	5,000	5,000	2,909	8,035
Line Charges	383,000	383,000	766,300	712,995
Equipment	150,000	150,000	6,133	-
Contingency	45,743	45,743	-	-
Total Public Safety and Corrections	<u>1,173,000</u>	<u>1,173,000</u>	<u>1,398,474</u>	<u>1,548,137</u>
Debt Service:				
Principal	-	-	32,434	45,907
Interest	-	-	2,066	4,593
Total Debt Service	<u>-</u>	<u>-</u>	<u>34,500</u>	<u>50,500</u>
Total Expenditures	<u>1,173,000</u>	<u>1,173,000</u>	<u>1,432,974</u>	<u>1,598,637</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(183,721)	(417,883)
FUND BALANCE (DEFICIT)				
Beginning of Year, as Previously Reported			(163,074)	254,809
Prior Period Adjustment			<u>227,079</u>	<u>-</u>
Beginning of Year, as Restated			<u>64,005</u>	<u>254,809</u>
End of Year			<u>\$ (119,716)</u>	<u>\$ (163,074)</u>

**TAZEWELL COUNTY, ILLINOIS
 SCHEDULE OF ASSESSED VALUATIONS, TAX EXTENSIONS,
 TAX DISTRIBUTIONS, AND TAX RATES
 TAX YEARS 2014, 2013, AND 2012**

2014			
ASSESSED VALUATIONS	<u>\$ 2,548,485,967</u>		
Fund	Extension	Distribution	Rate
General	\$ 4,220,015	\$ 4,144,979	.1707
Illinois Municipal Retirement	1,825,031	1,793,305	.0738
County Highway	1,705,159	1,675,576	.0690
County Bridge	770,151	756,884	.0312
Federal Aid Matching Tax	640,145	629,056	.0259
County Health	865,061	849,981	.0350
Social Security	950,084	933,718	.0384
Persons With Developmental Disabilities	555,122	545,553	.0225
Veterans' Assistance	205,143	201,726	.0083
Tort Judgment	675,242	663,529	.0273
Extension Education	155,217	152,708	.0063
	<u>\$ 12,566,370</u>	<u>\$ 12,347,015</u>	<u>.5084</u>

2013			2012		
<u>\$ 2,530,468,164</u>			<u>\$ 2,520,430,692</u>		
Extension	Distribution	Rate	Extension	Distribution	Rate
\$ 4,275,550	\$ 4,137,982	.1733	\$ 3,602,447	\$ 3,555,552	.1473
1,687,769	1,634,226	.0684	1,909,077	1,885,043	.0781
1,698,378	1,644,302	.0688	1,627,093	1,606,623	.0665
783,316	758,511	.0318	451,223	445,666	.0185
635,535	615,507	.0258	479,104	473,211	.0196
830,932	804,464	.0337	724,892	715,787	.0296
825,258	799,055	.0334	1,083,424	1,069,780	.0443
550,418	532,950	.0223	542,935	536,115	.0222
207,240	200,752	.0084	180,978	178,701	.0074
688,331	666,618	.0279	956,250	944,226	.0391
149,015	144,484	.0060	149,919	148,232	.0061
<u>\$ 12,331,742</u>	<u>\$ 11,938,851</u>	<u>.4998</u>	<u>\$ 11,707,342</u>	<u>\$ 11,558,936</u>	<u>.4787</u>