

LIVINGSTON COUNTY
PONTIAC, ILLINOIS
ANNUAL FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2013

Prepared by:

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CERTIFIED PUBLIC ACCOUNTANTS

LIVINGSTON COUNTY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Chairman and Members of the County Board
Livingston County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County'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.

Auditor's 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 auditor's 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Livingston County, Illinois, as of November 30, 2013, 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.

Other Matters

Comparative Data

Other auditors previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Livingston County, Illinois, for the year ended November 30, 2012, which are presented for comparison purposes with the accompanying financial statements, and were not audited by us. In their report dated August 7, 2013, they expressed unqualified opinions on the respective financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Illinois Municipal Retirement and Other Post Employment Benefits schedules, and notes to required supplementary information on pages 4–13 and 54–62 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 an 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Livingston County Illinois' basic financial statements. The combining and individual non-major fund financial statements and schedules listed in the table of contents, and the Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and schedules listed in the table of contents, and the Schedule of Expenditures of Federal Awards 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 non-major fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2014, on our consideration of Livingston 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 results of that testing, and not to provide an opinion on 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 Livingston County Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 7, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

This section of the Livingston County's Annual Financial Report presents its Management's Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2013. Please read it in conjunction with the Independent Auditors' Report on pages 1-3 and the County's financial statements beginning on page 14.

Financial Highlights

- The County's net position increased \$3,714,820 to \$89,253,133 in 2013 from \$85,538,313 (as restated) in 2012.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenditures by \$3,797,784. The County's total business-type expenses exceeded total business-type revenues by \$82,964.
- During the current fiscal year, \$2,118,928 was transferred to the General Fund from the Pontiac Host Fund. The County used \$1,621,280 (68% of the \$2,384,957 appropriated) from the Pontiac Host Fund for general fund obligations. This was a 29% decrease from \$2,278,564 needed in 2012 from the Pontiac Host Fund. Revenue from the Cook County and Federal Inmate Program contributed \$1,064,382 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$25,697,140 which represents a 6% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$1,017,833, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$623,770, the Mental Health Fund ended the year with a fund balance of \$1,149,189, and the Matching Tax Fund ended the year with a fund balance of \$151,272. Overall, the County's governmental funds ended the year with a fund balance of \$32,494,945 which represents a 4% increase from the prior year.
- The General Fund's total expenditures of \$12,365,378 were \$3,372,363 less than the \$15,737,741 budgeted for the 2013 fiscal year.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (pages 14 and 15) provide information about the activities of the County as a whole and present a long-term view of the County's finances. The fund financial statements begin on page 16. For governmental activities, the fund financial statements explain how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The business-type activities statements provide financial information related to operations of the County Nursing Home on the accrual basis of accounting. The fiduciary statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

The County's Reporting Entity Presentation

This annual report includes all activities for which the County Board is fiscally responsible. These activities, defined as the County's reporting entity, are operated within individual funds that make up the primary government. The County has one component unit: The Livingston County Emergency Telephone System Board.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Overview of the Financial Statements

This report consists of seven parts: government-wide financial statements, fund financial statements, notes to financial statements, required supplementary information, other supplementary information, other required reporting, and the single audit section. The basic financial statements include two types of statements that present different views of the County:

Government-wide Financial Statements: The government-wide financial statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the County's assets and how they have changed. Net position, the difference between the County's assets and liabilities, is one way to measure the County's overall financial position. All of the current year's revenues and expenses are accounted for in the Statement of Activities.

The Government-wide Financial Statements are useful in assessing the financial position of the County:

- Over time, increases or decreases in the County's net position is an indicator of whether its financial position is improving or deteriorating.
- To assess the overall financial condition of the County, additional non-financial factors such as changes in the County's property tax base and the condition of buildings and other facilities should be considered.

In the Government-wide Financial Statements, the County's activities are categorized as:

- *Governmental activities:* All of the County's basic services are reported here. Taxes, fees, fines, and state and federal grants finance most of these activities.
- *Business-type activities:* Operation of the County Nursing Home is reported here.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County government. Fund financial statements also report the County's operations in more detail than the government-wide financial statements by focusing on its most significant or "major" funds. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law and by bond covenants. The County can establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues.

- *Governmental funds:* Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps to determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the basic fund financial statements. The County considers the General Fund, the Public Health Fund, the Illinois Municipal Retirement Fund, the Mental Health Fund, and the Matching Tax Fund to be its significant or major governmental funds. All other governmental funds are aggregated in a single column titled non-major governmental funds.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Overview of the Financial Statements (Continued)

- *Enterprise funds:* The County maintains one enterprise fund. This fund is used to account for the operations and maintenance of the County-owned nursing home. Financing is provided by interest earned in addition to the collection of prior-year payments received from private sources and from the State of Illinois. In a prior year, operation of the nursing home was assumed by a third party, so there is minimal activity reported in this fund in the current year.
- *Fiduciary funds:* The County acts as a trustee for these funds. The County is responsible for the fiduciary funds' assets which can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We excluded these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements: The Notes to the Financial Statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Required Supplementary Information: The Management's Discussion and Analysis, the Major Funds' Budgetary Comparison Schedules, IMRF and Other Post-Employment Benefits Schedules of Funding Progress, and Notes to Required Supplementary Information represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide financial statements, fund financial statements, and notes (referred to as "the basic financial statements").

Other Supplementary Information: This part of the annual report includes optional financial information such as combining and individual fund statements for the non-major funds (shown in the fund financial statements in a single column). This other supplemental financial information is provided to address certain specific needs of various users of the County's annual report.

Other Required Reporting: The County's financial statements have been audited in accordance with Government Auditing Standards. The Independent Auditors' Report resulting from this audit is included in this section of the report.

Single Audit Section: The County was required to undergo an audit of its compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs. The Independent Auditors' Report, Schedule of Expenditures of Federal Awards, and Schedule of Findings and Questioned Costs associated with this audit are included in this section of the report.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Overview of Livingston County Financial Procedures:

The County of Livingston's discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues facing the County;
- Provide an overview of the County's financial activity;
- Identify changes in the County's financial position that could impact its ability to address the subsequent year's challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Independent Auditors' Report and the County's audited financial statements.

Governmental financial statements summarize fund-type information on a current financial resource basis. The County's financial statements present two different perspectives each with a different snapshot of the County's finances. The financial statement's focus is on both the County as a whole through the consolidated statements and on the major individual funds. Either perspective allows the reviewer to address relevant questions.

From 2000-2010, the County's population had decreased slightly from 39,678 to 38,950. The financial philosophy is to remain fiscally responsible while preparing for the possibility of reduced tax revenue and fees. Host funds have provided the means for major building projects and other capital projects as well as providing revenue for the general fund.

Vendor claims for compensation are reviewed by the respective committees and then approved by the County Board. General Fund committees include Finance, Personal Property, and Sheriff, Jail and License. In addition to regular claims, supplemental claims are reviewed at the end of the month by the Finance Committee to ensure that all funds are paid in a timely manner.

In addition to the General Fund, the County maintains several special purpose funds as listed below.

Major Special Revenue Funds:

- **Public Health Fund and TB Clinic** – This fund is used to account for the operations of the County Public Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County, which includes the maintenance of suitable offices, facilities, and equipment necessary in the carrying-out of the program objectives. The Department is charged with enforcement and observation of all state laws, and county and municipal ordinances pertaining to the preservation of health. Within its jurisdiction, and professional and technical competence, the Department will: investigate the existence of any contagious or infectious disease and adopt measures to arrest the progress of these diseases; make all necessary sanitary and health investigations and inspections; and upon request; give professional advice and information to all municipal or school authorities in matters pertaining to sanitation and public health. The primary sources of funding for the Public Health Fund are property taxes and grants supplemented by fees for services. The Public Health Board and Administration monitor grants and services to meet the financial needs of the Department. The Department also operates a Senior Community Health Program.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Overview of Livingston County Financial Procedures:

Major Special Revenue Funds (Continued):

- Illinois Municipal Retirement Fund – This fund is used to contribute to the public employee pension system. The fund has four sources of revenue: property taxes, employee contributions, replacement taxes and interest income. The two principal sources are the property tax levies and employer contributions to cover the expense. The County has also chosen to use a portion of the funding that it receives from the state personal property replacement tax to reduce the property tax levy for this fund. The County's actuarial obligations are calculated annually and notification is received from the IMRF Board as to the annual contribution percentage required by the County. The regular IMRF rate was increased to 10.46% for 2013 from 9.77% in 2012, a 7% increase. The Sheriff's Law Enforcement Personnel Plan rate decreased from 23.09% in 2012 to 22.36% in 2013, a 3% decrease.
- Mental Health Fund – This fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). The primary sources of funding for Mental Health are annual property taxes and various grants from DHS. The Mental Health Board operates behavior health and case management services.
- Matching Tax Fund – This fund is used to account for operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or re-constructing highways in the Federal Aid Secondary System and engineering and right-of-way costs. Funding is provided by an annual property tax levy.

Non-major Special Revenue Funds:

County Highway Fund	County Motor Fuel Tax Fund
County Aid to Bridges Fund	Veteran's Assistance Fund
Mental Health Fund – 377 Board	Social Security Fund
Indemnity Fund	Special Recording Fee Fund
Sheriff Drug Traffic Prevention Fund	Court Automation Fund
County Treasurer's Automation Fund	Victim Coordinator Services Fund
Court Systems Fund	Court Security Fund
Court Security Fund	Document Storage Fund
Probation Services Fee Fund	Arrestees' Medical Costs Fund
State's Attorney Drug Traffic Prevention Fund	Vital Records Fund
Maintenance and Child Support Collection Fund	County Extension Education Fund
Sheriff E-Citation Fund	GIS Automation Fund
Criminal Justice Grant Fund	Law Library Fund
Illinois Grants Fund	Circuit Clerk Operations & Administration Fund
Highway Windfarm Agreements Fund	Coroner's Fees Fund
State's Attorney Automation Fund	

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Discussion of Financial Statements (Current Year Compared to Prior Year):

Condensed Financial Information

Statement of Net Position						
	Governmental Activities			Business-type Activities		
	2013	2012	% Change 2012-2013	2013	2012	% Change 2012-2013
<u>Assets</u>						
Current and other assets	\$ 41,700,785	40,803,158	2.20%	596,382	595,964	0.07%
Capital assets	56,408,057	53,931,473	4.59%	1,559,587	1,642,969	-5.08%
Total assets	<u>\$ 98,108,842</u>	<u>94,734,631</u>	<u>3.56%</u>	<u>2,155,969</u>	<u>2,238,933</u>	<u>-3.71%</u>
<u>Liabilities</u>						
Current and other liabilities	\$ 9,205,840	9,408,296	-2.15%	334,532	334,532	0.00%
Long-term liabilities:						
Due within one year	50,943	60,813	-16.23%	-	-	N/A
Due in more than one year	1,420,363	1,485,571	-4.39%	-	-	N/A
Total liabilities	<u>10,677,146</u>	<u>10,954,680</u>	<u>-2.53%</u>	<u>334,532</u>	<u>334,532</u>	<u>0.00%</u>
<u>Net Position</u>						
Invested in capital assets, net of related debt	56,408,057	53,931,473	4.59%	1,559,587	1,642,969	-5.08%
Restricted	3,063,595	3,577,409	-14.36%	-	-	N/A
Unrestricted	27,960,044	26,271,069	6.43%	261,850	261,432	0.16%
Total net position	<u>\$ 87,431,696</u>	<u>83,779,951</u>	<u>4.36%</u>	<u>1,821,437</u>	<u>1,904,401</u>	<u>-4.36%</u>

Assets:

At November 30, 2013, total governmental assets were \$98,108,842 compared to \$94,734,631 at November 30, 2012. Total business-type assets were \$2,155,969 at November 30, 2013, compared to \$2,238,933 at November 30, 2012.

Liabilities:

At November 30, 2013, total governmental liabilities stood at \$10,677,146, versus \$10,954,680 at November 30, 2012. Total business-type liabilities were \$334,532 at November 30, 2013 and 2012.

Net Position:

At November 30, 2013, the County's governmental equity was \$87,431,696, an increase of \$3,651,745 from November 30, 2012. The County's business-type equity was \$1,821,437 at November 30, 2013, a decrease of \$82,964 from November 30, 2012.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

Condensed Financial Information (Continued)

	Change in Net Position					
	Governmental Activities		% Change	Business-type Activities		% Change
	2013	2012		2013	2012	
Revenues:						
Program revenues:						
Fees, fines and charges for services	\$ 8,758,818	7,526,123	16.38%	-	-	N/A
Operating grants and contributions	2,655,300	2,994,237	-11.32%	-	-	N/A
Capital grants and contributions	6,052,883	-	N/A	-	-	N/A
General revenues:						
Property taxes	7,563,162	7,587,645	-0.32%	-	-	N/A
Other taxes	3,663,346	3,843,252	-4.68%	-	-	N/A
Interest	158,921	260,858	-39.08%	417	412	1.21%
Miscellaneous	276,150	-	N/A	-	2,403	-100.00%
Gain on sale of capital assets	300	12,252	-97.55%	-	-	N/A
Total revenues	29,128,880	22,224,367	31.07%	417	2,815	-85.19%
Program expenses:						
General and administration	4,309,339	4,971,989	-13.33%	-	-	N/A
Public safety	5,906,151	6,177,392	-4.39%	-	-	N/A
Judiciary and court related	3,328,426	3,089,160	7.75%	-	-	N/A
Public health and welfare	4,789,514	8,370,441	-42.78%	-	-	N/A
Transportation	6,997,666	3,070,759	127.88%	-	-	N/A
Livingston Manor Nursing Home	-	-	N/A	83,381	84,477	-1.30%
Total expenses	25,331,096	25,679,741	-1.36%	83,381	84,477	-1.30%
Change in net position	3,797,784	(3,455,374)	-209.91%	(82,964)	(81,662)	-1.59%
Net position, beginning of year, as previously reported	83,779,951	87,363,990	-4.10%	1,904,401	1,986,063	4.11%
Prior period adjustments	(146,039)	(128,665)	13.50%	-	-	N/A
Net position, beginning of year, as restated	83,633,912	87,235,325	-4.13%	1,904,401	1,986,063	4.11%
Change in net position	3,797,784	(3,455,374)	-209.91%	(82,964)	(81,662)	-1.59%
Net assets at end of year	\$ 87,431,696	83,779,951	4.36%	1,821,437	1,904,401	-4.36%

Total Revenues:

Governmental revenues increased by \$6,904,513 from fiscal year 2012 to fiscal year 2013. Revenues from charges for services increased during the current year primarily due to the \$948,274 increase in the Cook County and Federal Inmate program. Grant revenue claimed also increased as a result of an increase in both transit grant revenue and capital project grants. Highway grant revenue recognized from completed projects accounted for over \$6 million of capital grant revenue in 2013. Property tax revenue and other tax revenue for the County decreased by .32% and 4.68% respectively in fiscal year 2013.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

Condensed Financial Information (Continued)

There was not a significant change in business-type revenues between the years ended November 30, 2013 and 2012.

Total Expenses:

Total governmental expenses decreased \$346,709 for the year ended November 30, 2013 compared to the year ended November 30, 2012. Public Health and welfare expenses decreased \$3,580,557 due to payments made related to the County Nursing Home in the prior year. The majority of the expenditures in the County budget continue to be salaries and benefits. Personnel expenses (salaries/wages, health expenses, social security and retirement costs) for the General Fund employees as a percentage of the General Fund expenses are approximately 87%. Medical and dental premium rates increased 0.3% in 2012 and decreased 2.2% for 2013. Transportation expenses increased \$3,927,080 due to the completion of several large state and federally funded construction projects in the current fiscal year.

There was not a significant change in business-type expenses between the years ended November 30, 2013 and 2012.

Governmental Activities

	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
General and administration	\$ 4,309,339	4,971,989	2,813,546	3,834,164
Public safety	5,906,151	6,177,392	4,108,472	5,530,845
Judiciary and court related	3,328,426	3,089,160	1,825,891	1,289,180
Public health and welfare	4,789,514	8,370,441	(1,439,887)	1,806,701
Transportation	6,997,666	3,070,759	556,073	2,698,491
Total	<u>\$ 25,331,096</u>	<u>25,679,741</u>	<u>7,864,095</u>	<u>15,159,381</u>

Business-type Activities

	Total Cost of Services		Net Cost of Services	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Livingston Manor Nursing Home	\$ 83,381	84,477	83,381	84,477
Total	<u>\$ 83,381</u>	<u>84,477</u>	<u>83,381</u>	<u>84,477</u>

The County strives to maintain a good cash reserve. Overall, as shown by the Audited Financial Statements, the County is in good financial condition and the County Board utilizes fiscal restraint.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Analysis of the County's Financial Position and Results of Operations:

The County remains in good financial position. There are ample cash reserves to prevent cash flow problems.

The County population has remained relatively static from the 2000 census to the 2010 census.

Analysis of significant variances between original and final budget amounts:

General Fund:

In total, expenses of the General Fund were less than budgeted expenses by \$3,372,363. However, the following departments within the General Fund were over budget for the current fiscal year:

- Information Technology – Over budget by \$35,299 due to telephone and software maintenance expenses in excess of budgeted amounts.
- Maintenance – Law & Justice Center – Over budget by \$5,340 due to water & sewer expenses in excess of budgeted amounts.
- Sheriff – Over budget by \$46,779 due to deputy holiday and overtime pay in excess of budgeted amounts.

Illinois Municipal Retirement Fund:

Expenditures of this major special revenue fund exceeded budgeted amounts by \$26,741 due to required payments for employee payroll taxes in excess of budgeted amounts.

Matching Tax Fund:

Expenditures of this major special revenue fund exceeded budgeted amounts by \$4,514,949 primarily due to completion of federally-funded construction projects which required the County to recognize revenues and expenses in amounts equal to the federally-funded portions. These revenues and expenditures were not included in the County's budget.

Other Major Special Revenue Funds

Expenditures were less than budgeted amounts for the Public Health and Mental Health Funds.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Capital Assets

At November 30, 2013, the County of Livingston had \$56,408,057 invested in governmental capital assets, and \$1,559,587 invested in business-type capital assets, net of accumulated depreciation. See Note 3 for more information on assets.

	Capital Assets at Year-End (Net of Depreciation)			
	Governmental Activities		Business-type Activities	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 2,479,930	2,479,930	\$ 199,500	199,500
Buildings	44,597,053	44,379,832	1,272,825	1,341,974
Infrastructure	7,888,119	5,426,824	-	-
Vehicles	605,927	644,051	-	-
Machinery and equipment	635,298	675,593	87,262	101,495
Computer equipment	167,356	284,666	-	-
Computer software	34,374	40,577	-	-
Totals	<u>\$ 56,408,057</u>	<u>53,931,473</u>	<u>\$ 1,559,587</u>	<u>1,642,969</u>

Factors likely to have a potential impact on Financial Position

We do not anticipate any factors that will have a negative impact on our financial position.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Clerk's Office, at Livingston County, 112 W. Madison Street, Pontiac, Illinois.

BASIC FINANCIAL STATEMENTS

LIVINGSTON COUNTY, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT A

Statement of Net Position

November 30, 2013

(With Comparative Figures for November 30, 2012)

	Primary Government				Component Unit
	Governmental Activities	Business-type Activities	Totals		Emergency Telephone System Board
			2013	2012	
<u>Assets</u>					
Cash on hand and in bank	\$ 11,964,191	591,360	12,555,551	11,091,292	249,762
Certificates of deposit	17,094,611	5,022	17,099,633	18,490,672	337,042
Other investments	2,239,644	-	2,239,644	1,592,949	-
Receivables (net of estimated uncollectible):					
Accounts	831,056	-	831,056	497,119	95,846
Accrued interest	14,420	-	14,420	11,154	236
Property taxes	8,518,384	-	8,518,384	8,158,491	-
Due from State of Illinois	992,369	-	992,369	1,548,069	-
Due from others	41,503	-	41,503	-	-
Prepays	-	-	-	1,748	-
Revenue stamp inventory	4,607	-	4,607	7,628	-
Capital assets:					
Land and construction in progress	2,479,930	199,500	2,679,430	2,679,430	-
Other capital assets, net of accumulated depreciation	53,928,127	1,360,087	55,288,214	52,895,012	382,091
Total capital assets	56,408,057	1,559,587	57,967,644	55,574,442	382,091
Total assets	\$ 98,108,842	2,155,969	100,264,811	96,973,564	1,064,977
<u>Liabilities</u>					
Accounts payable	\$ 925,480	334,532	1,260,012	1,631,653	14,420
Accrued items	439,897	-	439,897	465,854	57,942
Due to others	17,373	-	17,373	50,001	-
Deferred revenue	7,823,090	-	7,823,090	7,595,320	6,362
Long-term liabilities:					
Due within one year	50,943	-	50,943	60,813	-
Due in more than one year	1,383,938	-	1,383,938	1,445,231	-
Other postemployment benefits	36,425	-	36,425	40,340	-
Total liabilities	10,677,146	334,532	11,011,678	11,289,212	78,724
<u>Net Position</u>					
Invested in capital assets, net of related debt	56,408,057	1,559,587	57,967,644	55,574,442	382,091
Restricted for:					
Roads and bridges	359,170	-	359,170	1,206,660	-
Retirement	1,125,583	-	1,125,583	924,931	-
Public health and welfare	93,717	-	93,717	114,932	-
Judiciary and court related	63,811	-	63,811	57,175	-
Public safety	64,010	-	64,010	19,203	-
Recordkeeping	238,078	-	238,078	172,443	-
Insurance	1,119,226	-	1,119,226	1,082,065	-
Unrestricted	27,960,044	261,850	28,221,894	26,532,501	604,162
Total net position	\$ 87,431,696	1,821,437	89,253,133	85,684,352	986,253

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT B

Statement of Activities

For the Year Ended November 30, 2013

(With Comparative Figures for the Year Ended November 30, 2012)

	Program Revenues			Net (Expense) Revenue And Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Totals	
					Governmental Activities	Business-type Activities
Governmental activities:						
General and administration	\$ 4,309,339	1,432,641	63,152	-	(2,813,546)	-
Public safety	5,906,151	1,439,783	357,896	-	(4,108,472)	-
Judiciary and court related	3,328,426	1,208,021	294,514	-	(1,825,891)	-
Public health and welfare	4,789,514	4,289,663	1,939,738	-	1,439,887	(1,806,701)
Transportation	6,997,666	388,710	-	6,052,883	(556,073)	(2,698,491)
Total governmental activities	25,331,096	8,758,818	2,655,300	6,052,883	(7,864,095)	(15,159,381)
Business-type activities:						
Livingston Manor Nursing Home	83,381	-	-	-	(83,381)	(84,477)
Total primary government	\$ 25,414,477	8,758,818	2,655,300	6,052,883	(7,864,095)	(15,243,858)
Component unit:						
Emergency Telephone System Board	\$ 1,033,934	894,328	-	-		(139,606)
General revenues:						
Taxes:						
Property taxes					7,563,162	-
Replacement tax					343,516	-
Sales tax					1,273,708	-
State income tax					1,162,208	-
Inheritance tax					-	-
Motor fuel taxes					883,914	-
Interest					158,921	2,615
Miscellaneous					276,150	31,838
Gain on sale of capital assets					300	-
Total general revenues and transfers					11,661,879	11,706,822
Change in net position					3,797,784	(3,537,036)
Net position, beginning of year, as previously reported					83,779,951	89,350,053
Prior period adjustment					(146,039)	(128,665)
Net position, beginning of year, as restated					83,633,912	89,221,388
Change in net position					3,797,784	(3,537,036)
Net position, end of year					\$ 87,431,696	85,684,352

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

Balance Sheet - Governmental Funds

November 30, 2013

(With Comparative Figures for November 30, 2012)

	Major Governmental Funds						Total Governmental Funds	
	Illinois						Non-major Governmental Funds	2012
	General	Public Health	Municipal Retirement	Mental Health	Matching Tax			
Assets								
Cash on hand and in bank	\$ 9,037,773	571,537	88,800	1,030,848	817		1,234,416	10,500,349
Certificates of deposit	13,395,611	115,000	600,000	-	614,000		2,370,000	18,490,672
Other investments	2,120,890	-	-	-	-		118,754	1,587,928
Receivables, net:								
Accounts	688,063	-	2,452	40,430	-		100,111	497,119
Accrued interest	11,051	147	296	156	133		2,637	11,154
Property taxes	2,442,806	459,244	1,557,117	972,826	363,243		2,723,148	8,158,491
Due from others	-	-	-	-	-		41,503	-
Prepays	-	-	-	-	-		-	1,748
Due from State of Illinois	613,278	331,855	-	-	-		47,236	1,548,069
Revenue stamps inventory	4,607	-	-	-	-		-	7,628
Total assets	\$ 28,314,079	1,477,783	2,248,665	2,044,260	978,193		6,637,805	40,803,158
Liabilities								
Accounts payable	\$ 165,702	12,123	-	-	493,103		254,552	1,297,121
Accrued items	220,780	26,443	179,895	200	-		12,579	465,854
Due to others	-	-	-	-	-		17,373	50,001
Deferred revenue	2,230,457	421,384	1,445,000	894,871	333,818		2,497,560	7,595,320
Total liabilities	2,616,939	459,950	1,624,895	895,071	826,921		2,782,064	9,408,296
Fund Balance								
Non-spendable	4,607	-	-	-	-		-	9,376
Restricted	1,119,226	-	623,770	-	16,838		1,303,761	3,577,409
Committed	6,263,998	-	-	-	-		442,126	-
Unrestricted:								
Assigned	9,711,493	1,017,833	-	1,149,189	134,434		2,109,854	14,505,682
Unassigned	8,597,816	-	-	-	-		-	13,302,395
Total fund balance	25,697,140	1,017,833	623,770	1,149,189	151,272		3,855,741	31,394,862
Total liabilities and fund balance	\$ 28,314,079	1,477,783	2,248,665	2,044,260	978,193		6,637,805	40,803,158

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C
(CONTINUED)

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

November 30, 2013

(With Comparative Figures for November 30, 2012)

	November 30.	
	2013	2012
Total fund balance for governmental funds	\$ 32,494,945	31,394,862
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	75,630,541	71,369,255
Accumulated depreciation	(19,222,484)	(17,437,782)
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at November 30 are:		
Compensated absences	(1,434,881)	(1,506,044)
Other post-employment benefits	(36,425)	(40,340)
Net position of governmental activities	\$ 87,431,696	83,779,951

The Notes to Financial Statements are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Major Governmental Funds						Total Governmental Funds	
	Illinois						2013	2012
	General	Public Health	Municipal Retirement	Mental Health	Matching Tax	Non-major Governmental Funds		
Revenues:								
Property taxes	\$ 2,356,539	420,150	1,244,213	865,101	326,544	2,350,615	7,563,162	7,587,645
Replacement tax	343,516	-	-	-	-	-	343,516	360,664
Sales tax	1,273,708	-	-	-	-	-	1,273,708	1,295,304
State income tax	1,162,208	-	-	-	-	-	1,162,208	1,285,287
Inheritance tax	-	-	-	-	-	-	-	16,349
Operating and capital grants / contributions - federal	28,442	769,579	-	-	4,222,389	1,571,524	6,591,934	1,101,635
Operating and capital grants / contributions - state	1,882,572	993,494	-	176,665	248,000	35,538	3,336,269	2,195,377
Motor fuel tax allotments	-	-	-	-	-	883,914	883,914	885,648
Licenses and permits	6,841	107,712	-	-	-	-	114,553	146,856
Fees, fines, and charges for services	6,008,782	269,351	-	128,675	-	874,254	7,281,062	6,524,996
Collector's interest and costs	143,183	-	-	-	-	-	143,183	145,345
Interest	150,587	1,083	846	678	1,348	4,379	158,921	260,858
Rent	213,606	-	-	-	-	-	213,606	193,676
Other revenue	38,641	-	-	239	-	23,664	62,544	121,382
Total revenues	13,608,625	2,561,369	1,245,059	1,171,358	4,798,281	5,743,888	29,128,580	22,121,022
Expenditures:								
Current:								
General and administration	3,480,927	-	-	-	-	166,001	3,646,928	4,187,027
Public safety	4,323,864	-	-	-	-	5,124	4,328,988	4,160,550
Judiciary and court related	2,333,192	-	-	-	-	64,340	2,397,532	2,456,392
Public health and welfare	64,713	2,559,522	-	1,093,496	-	532,766	4,250,497	4,449,619
Transportation	-	-	-	-	3,207,067	3,055,284	6,262,351	2,336,210
Employee benefits	905,164	-	1,167,158	-	-	653,351	2,725,673	2,728,329
Other expenditures	88,835	-	-	-	-	-	88,835	303,557
Capital outlay	1,168,683	-	-	-	2,169,882	843,390	4,181,954	10,405,019
Total expenditures	12,365,378	2,559,522	1,167,158	1,093,496	5,376,949	5,320,256	27,882,758	31,026,703

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS

STATEMENT D
(CONTINUED)

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Major Governmental Funds						Total Governmental Funds	
	Illinois						2013	2012
	General	Public Health	Municipal Retirement	Mental Health	Matching Tax	Non-major Governmental Funds		
Excess (deficiency) of revenues over (under) expenditures	\$ 1,243,247	1,847	77,901	77,862	(578,668)	423,632	1,245,822	(8,905,681)
Other financing sources (uses):								
Transfers in	318,042	-	41,800	-	-	36,115	395,957	399,088
Transfers out	(40,000)	(37,915)	-	-	-	(318,042)	(395,957)	(399,088)
Proceeds from disposal of capital assets	300	-	-	-	-	-	300	12,252
Total other financing sources (uses)	278,342	(37,915)	41,800	-	-	(281,927)	300	12,252
Net change in fund balance	1,521,589	(36,068)	119,701	77,862	(578,668)	141,705	1,246,122	(8,893,429)
Fund balance, beginning of year, as previously reported	24,321,590	1,053,901	504,069	1,071,327	729,940	3,714,036	31,394,862	40,416,956
Prior period adjustments	(146,039)	-	-	-	-	-	(146,039)	(128,665)
Fund balance, beginning of year, as restated	24,175,551	1,053,901	504,069	1,071,327	729,940	3,714,036	31,248,823	40,288,291
Net change in fund balance	1,521,589	(36,068)	119,701	77,862	(578,668)	141,705	1,246,122	(8,893,429)
Fund balance, end of year	\$ 25,697,140	1,017,833	623,770	1,149,189	151,272	3,855,741	32,494,945	31,394,862

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS

STATEMENT D
(CONTINUED)

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	November 30,	
	2013	2012
Net change in fund balances- total governmental funds	\$ 1,246,122	(8,893,429)
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset purchases	4,261,286	7,402,068
Depreciation expense	(1,784,702)	(1,775,119)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment results from the net change below.		
Compensated absences	75,078	188,894
Change in net position of governmental activities	\$ 3,797,784	(3,077,586)

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND

STATEMENT E

Statement of Net Position

November 30, 2013

(With Comparative Figures for November 30, 2012)

		Livingston Manor Nursing Home	
		November 30,	
		2013	2012
<u>Assets</u>			
Cash on hand and in bank	\$	591,360	590,943
Other investments		5,022	5,022
Capital assets (net of accumulated depreciation)		1,559,587	1,642,968
Total assets	\$	2,155,969	2,238,933
<u>Liabilities</u>			
Accounts payable	\$	334,532	334,532
<u>Net Position</u>			
Invested in capital assets		1,559,587	1,642,968
Unrestricted		261,850	261,433
Total net position		1,821,437	1,904,401
Total liabilities and net position	\$	2,155,969	2,238,933

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND

STATEMENT F

Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Livingston Manor Nursing Home	
	Year Ended November 30, 2013	2012
Operating expenses:		
Depreciation	\$ 83,381	84,477
Operating loss	(83,381)	(84,477)
Non-operating revenues:		
Interest income	417	412
Special services, special events, and miscellaneous	-	2,403
Total non-operating revenues	417	2,815
Net loss	(82,964)	(81,662)
Net position, beginning of year	1,904,401	1,986,063
Net position, end of year	\$ 1,821,437	1,904,401

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS
 PROPRIETARY FUND - ENTERPRISE FUND

STATEMENT G

Statement of Cash Flows

For the Year Ended November 30, 2013

(With Comparative Figures for the Year Ended November 30, 2012)

	Totals	
	Year Ended November 30, 2013	2012
Cash flows from operating activities		
Cash received for services	\$ -	-
Net cash provided by operating activities	-	-
Cash flows from noncapital financing activities		
Cash received from special services, special events, and miscellaneous	-	2,403
Net cash provided by noncapital financing activities	-	2,403
Cash flows from investing activities		
Interest on investments	417	412
Net cash used in investing activities	417	412
Net increase in cash and cash equivalents	417	2,815
Cash and cash equivalents, beginning of year	595,965	593,150
Cash and cash equivalents, end of year	\$ 596,382	595,965
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$ (83,381)	(84,477)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	83,381	84,477
Net cash provided by operating activities	\$ -	-

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS
FIDUCIARY FUNDS

STATEMENT H

Statement of Fiduciary Net Position

November 30, 2013

(With Comparative Figures for November 30, 2012)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30, 20132012	
<u>Assets</u>				
Cash on hand and in bank	\$ 85,029	5,835,188	5,920,217	5,931,819
Certificates of deposit	1,917,500	176,992	2,094,492	869,066
Other investments	677,730	374,410	1,052,140	1,745,923
Receivables:				
Accrued interest	231	-	231	81
Delinquent taxes	-	60,168	60,168	98,327
Due from State of Illinois	153,501	-	153,501	176,015
Total assets	<u>\$ 2,833,991</u>	<u>6,446,758</u>	<u>9,280,749</u>	<u>8,821,231</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 398,398	-	398,398	403,561
Due to taxing bodies	-	4,676,913	4,676,913	4,315,696
Due to others	-	1,769,844	1,769,844	1,911,672
Total liabilities	<u>398,398</u>	<u>6,446,757</u>	<u>6,845,155</u>	<u>6,630,929</u>
Net Position:				
Restricted for township transportation projects	<u>2,435,593</u>	<u>-</u>	<u>2,435,593</u>	<u>2,190,302</u>
Total liabilities and net position	<u>\$ 2,833,991</u>	<u>6,446,757</u>	<u>9,280,748</u>	<u>8,821,231</u>

The Notes to Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS

STATEMENT I

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Year Ended November 30,	
	2013	2012
Additions		
State of Illinois	\$ 3,138,798	2,835,778
Interest on investments	2,179	3,071
Miscellaneous	-	74,357
Total additions	3,140,977	2,913,206
Deductions		
Transportation	2,895,686	3,475,775
Excess (deficiency) of revenues over (under) expenditures	245,291	(562,569)
Net position, beginning of year	2,190,302	2,752,871
Net position, end of year	\$ 2,435,593	2,190,302

NOTES TO FINANCIAL STATEMENTS

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Livingston County, Illinois (County) is a governmental entity located in central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Livingston County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County. Livingston County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

As discussed further in the Measurement Focus and Basis of Accounting section, these financial statements are presented using the modified accrual basis of accounting. The accounting policies of Livingston County conform to generally accepted accounting principles in the United States of America (GAAP) as applicable to governments. Generally accepted accounting principles include all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied to the extent they are applicable to the modified accrual basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. The Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, the County is a municipal corporation governed by an elected 24-member board, and is the primary government in these financial statements. The County provides a full range of municipal services for all the residents of the County.

The financial statements present the County (the primary government) as a whole. As defined by GASB, component units are legally separate entities that are included in the County's reporting entity because of the significance of their operating or financial relationships with the County. Based on the following criteria, there is one component unit reflected in the accompanying financial statements. Additionally, Livingston County is not dependent on any other entity.

Individual Component Unit Disclosures

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 Livingston County are financially accountable. Livingston 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 Livingston County (i.e., entitled to or can assess 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 debt of the organization).

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

A. *The Financial Reporting Entity (Continued)*

Individual Component Unit Disclosures (Continued)

If an organization is fiscally dependent on Livingston 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 this criteria, there is one component unit of the County, as follows:

Emergency Telephone System Board of Livingston County

The component unit column in the government-wide financial statements includes the financial date of the County's component unit, the Emergency Telephone System Board (ETSB). The ETSB has a year end of November 30. It is reported, as a discretely presented component unit, in a separate column to emphasize that it is legally separate from the County. The Livingston County Board Chairman with the advice and consent of the Livingston County Board appoints board members to the ETSB and is not to exceed 11 members. These members are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the ETSB is the same as the County. The Livingston 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 the Board as described by authoritative accounting literature. Separate financial statements of the ETSB are not prepared.

Other Districts

The County Board Chairman and County Board make appointment of the governing boards of a number of fire protection, drainage, public water, and sanitary 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 present no financial accountability. These units are not considered component units of Livingston County, Illinois.

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

B. 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 unit. For the most part, the effect of interfund activity has been removed from these statements. The exception would be when certain fees that would be direct costs and user fees have not been eliminated. Governmental activities, which normally are 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 primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and private purpose trust 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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

C. 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. For this purpose, the government considers revenues to be available if they are collected within approximately 150 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property 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.

Trust and Agency Funds have no measurement focus.

The County reports the following major funds:

General Fund – The General Fund is the general operating fund of the County and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund. The Tort Judgment Account, Unemployment Insurance Account, Pontiac Host Agreement Account, Capital Projects Account, Streator Host Agreement Account, Working Cash Account, Windfarm Application Fee Account and Livingston County Enterprise Zone Offset Account are also grouped with the General Fund for GASB 54 purposes. The following is a description of these accounts.

1. Tort Judgment Account – to account for property tax revenues received for payment of general insurance expenses.
2. Unemployment Insurance Account – to account for property tax revenues received for payment of unemployment expenses.
3. Pontiac Host Agreement Account – this account is used to account for monies collected for use of the Pontiac Landfill. These funds are assigned by the Board for capital expenditures of the County.
4. Capital Projects Account – this account is used to account for monies collected for the construction of projects approved by the County Board, as well as costs related to the nursing home closing and modification to operations.
5. Streator Host Agreement Account – to account for monies collected for use of the Streator Landfill. These funds are committed to be used for solid waste expenses.

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

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

6. Working Cash Account – to provide monies which may be transferred for the general corporate purposes with which to meet ordinary and necessary disbursements for salaries and other corporate purposes in anticipation of the collection of any taxes levied. These monies are considered to be a temporary loan which must be repaid when sufficient funds are received. The funding was provided by a specific property tax levy.
7. Windfarm Application Fee Account – to account for fees received for the windfarm application. The funds are committed by the Board to pay for expenses incurred by the County for legal work and office supplies related to windfarm projects.
8. Livingston County Enterprise Zone Offset Account – to account for revenues received from a fee for wind towers being put in service in the County. These funds are committed by the Board for expenses related to County enhancement.

Public Health Fund – This fund is used to account for the operations of the County Public Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County, which includes the maintenance of suitable offices, facilities, and equipment necessary in the carrying-out of the program objectives. The Department is charged with the enforcement and observation of all state laws, and county and municipal ordinances pertaining to the preservation of health. Within its jurisdiction, and professional and technical competence, the Department will: investigate the existence of any contagious or infectious disease and adopt measures to arrest the progress of these diseases; make all necessary sanitary and health investigations and inspections; and upon request; give professional advice and information to all municipal or school authorities in matters pertaining to sanitation and public health.

Illinois Municipal Retirement Fund – this fund is used to account for activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by an annual property tax levy.

Mental Health Fund – this fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). Financing is provided by an annual property tax levy, as well as various grants from DHS.

Matching Tax Fund – this fund is used to account for operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or re-constructing highways in the Federal Aid Secondary System and engineering and right-of-way costs. Funding is provided by an annual property tax levy, as well as state and federally funded grants.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

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

The County reports the following major proprietary fund:

Livingston Manor (County) Nursing Home Fund – this fund is used to account for the operations and maintenance of the previously County-operated nursing home. Financing was provided by patient room and care charges received from private sources as well as from the State of Illinois. Other County funds have also assisted in supporting the nursing home.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County Nursing Home enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Additionally, the government reports the following fund type:

Fiduciary Funds – The fiduciary funds consist of private purpose trust funds and agency funds. They are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are following in business-type activities and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All of the funds are maintained during the year by the County using the cash basis of accounting. At the end of the year, the financial statements are converted to the modified accrual basis of accounting through the posting of journal entries.

1. Government-wide financial statements

The governmental activities in the government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

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

Basis of Accounting (Continued)

2. Governmental fund financial statements:

The governmental fund financial statements are presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

D. 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 in November or December. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually not later than the first quarter of the following year.

Property taxes levied in 2012 are reflected as revenues in fiscal year 2013. Amounts not collected by the Collector by November 30, 2013 are either under tax objection or forfeiture. Distributions of these tax objections and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

Property taxes levied in 2013 have been recognized as assets and deferred, as these taxes will be collected and are associated for budget purposes to be used in 2013.

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

E. Capital Assets

Capital assets, which include property, plant, equipment, media, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$250,000 for infrastructure and \$5,000 for all other assets. 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. General infrastructure assets acquired before December 1, 1979 have not been reported.

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

E. Capital Assets (Continued)

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

Capital assets of the primary government are depreciated using the straight-line method over the estimated useful lives of the assets, which range from 4 to 50 years.

F. 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.

In the fund financial statements, governmental fund types recognize the face amount of debt issued 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. The County issued no new debt in fiscal year 2013.

G. Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection prior to final adoption, prior to the beginning of the year. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

Transfers of budgeted amounts among object classification, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund.

Fiscal year budgets have not been prepared for several of the Special Revenue Funds, as expenditures are controlled by approval other than the County Board.

H. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt investments with an original maturity of three months or less when purchased. At November 30, 2013, all other investments in the Enterprise Fund qualified as cash equivalents.

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

I. Investments

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value.

J. Inter-fund Activity

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 inter-fund loans) or "advances to / from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to / from other funds."

K. Receivables and Payables

Accounts receivable in Governmental Funds are reported at gross with no allowance for uncollectibles since the amount of any uncollectible account is immaterial.

L. Inventory

All inventory is valued at cost using the first-in / first-out (FIFO) method.

Inventory in the General Fund is the balance of revenue stamps on hand at year end, valued at cost. The inventory is equally offset by a non-spendable fund balance reserve in the Governmental Fund, indicating that it is not "available and spendable." This inventory is accounted for using the consumption method, on a modified accrual basis.

M. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

N. Accumulated Unpaid Vacation and Sick Pay (Compensated Absences)

County employees are annually granted vacation and sick leave. Employees are allowed to accumulate vacation days in varying amounts depending on longevity and / or contract. Vacation vests for all employees. Full time county employees can accumulate twelve days of sick leave a year. All accumulated sick pay is forfeited upon an employee's termination of employment with the County for all County offices other than the Sheriff and Probation Offices. Sheriff's Office employees are paid for unused sick days up to a maximum of 240 days at varying percentages for those employees employed for eight or more years. Accumulated unpaid compensated absences have been accrued in the government-wide financial statements.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

N. Accumulated Unpaid Vacation and Sick Pay (Compensated Absences) (Continued)

For employees other than the Sheriff and Probation Offices, upon retirement, up to 240 accumulated sick days may be credited to Illinois Municipal Retirement benefits as per their rules and regulations.

O. Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates. A material estimate that is particularly susceptible to significant change in the near term relates to the determination of the other postemployment benefits liability.

P. Fund Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

1. Non-spendable:

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. Fund balances are considered non-spendable for the following purposes at November 30, 2013:

Inventory	\$ <u>4,607</u>
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LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

P. Fund Balance Classification (Continued)

2. 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), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances are restricted for the following purposes at November 30, 2013:

Roads and bridges	\$ 359,170
Retirement	1,125,583
Public health and welfare	93,717
Judiciary and court related	63,811
Public safety	64,010
Recordkeeping	238,078
Insurance	<u>1,119,226</u>
Total	<u>\$3,063,595</u>

3. 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 Board committed the fund balances of various special revenue funds during the year ended November 30, 2013. Fund balances are committed for the following purposes at November 30, 2013:

Roads and bridges	\$ 39,790
Judiciary and court related	72,505
Public safety	234,950
Recordkeeping	88,509
General government	<u>6,207,370</u>
Total	<u>\$6,706,124</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

P. Fund Balance Classification (Continued)

4. 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 another party through the budgetary process. Fund balances are assigned for the following purposes at November 30, 2013:

Roads and bridges	\$ 1,625,994
Public health and welfare	2,557,898
Judiciary and court related	2,068
Public safety	15,566
Recordkeeping and general government	209,784
Insurance	77,475
Capital projects	<u>9,634,018</u>
Total	<u>\$ 14,122,803</u>

5. 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. Unassigned fund balance in the General Fund was \$8,597,816 at November 30, 2013.

The County typically uses 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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 2: CASH AND INVESTMENTS

The investment and deposit of County monies is governed by provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies must be invested in one or more of the following:

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the statutes and as shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan association incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation (FDIC);
- C. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County has adopted a formal investment policy which states that collateral with a market value of 110 percent of deposits in excess of \$250,000 per institution shall be required. The policy also states that all investment securities purchased by the County and all collateral pledged to the County's deposits shall be held in safekeeping by an independent third party.

The County's deposits and certificates of deposit are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution.

As of November 30, 2013, none of the County's bank balance of \$34,586,167 (excluding agency fund balances) was exposed to custodial credit risk.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

At November 30, 2013, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$586,804, and the bank balance was \$587,969. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of a investment. The County's investment policy does not limit investment maturities, other than corporate paper, as a means of managing its exposure to fair value losses arising from increasing interest rates.

Interest Rate Risk – The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County's investment policy does limit its investments to the top rating issued by nationally recognized statistical rating organizations. It's policy allows investment in short-term obligations of corporations organized in the United States with assets exceeding \$500,000 if such obligations are rated at the time of purchase within the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase.

As of November 30, 2013, the County's investment in the Illinois Funds, the investment exposed to credit risk, were rated AAAM by Standard and Poor's.

Additionally, during the year, the Livingston County Treasurer serves in an agency capacity 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 follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 3: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2013 was as follows:

	Primary Government			
	Balance as of December 1, 2012	Additions	Deletions	Balance as of November 30, 2013
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,479,930	-	-	2,479,930
Total capital assets not being depreciated	2,479,930	-	-	2,479,930
Depreciable capital assets:				
Buildings	51,213,320	1,174,296	-	52,387,616
Infrastructure	11,850,576	2,924,708	-	14,775,284
Vehicles	2,207,422	177,825	(66,214)	2,319,033
Machinery and equipment	1,833,210	38,976	-	1,872,186
Computer equipment	1,310,653	-	-	1,310,653
Computer software	474,144	11,695	-	485,839
Total depreciable capital assets:	68,889,325	4,327,500	(66,214)	73,150,611
Less accumulated depreciation:				
Buildings	(6,833,488)	(957,075)	-	(7,790,563)
Infrastructure	(6,423,752)	(463,413)	-	(6,887,165)
Vehicles	(1,563,371)	(204,990)	55,255	(1,713,106)
Machinery and equipment	(1,157,617)	(79,271)	-	(1,236,888)
Computer equipment	(1,025,987)	(117,310)	-	(1,143,297)
Computer software	(433,567)	(17,898)	-	(451,465)
Total accumulated depreciation:	(17,437,782)	(1,839,957)	55,255	(19,222,484)
Total capital assets being depreciated, net	51,451,543	2,487,543	(10,959)	53,928,127
Governmental activities capital assets, net	\$ 53,931,473	2,487,543	(10,959)	56,408,057

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 3: CHANGES IN CAPITAL ASSETS – (CONTINUED)

	Primary Government		
	Balance as of December 1, 2012	Additions	Balance as of November 30, 2013
Business-type activities:			
Capital assets not being depreciated:			
Land	\$ 199,500	-	199,500
Total capital assets not being depreciated	199,500	-	199,500
Depreciable capital assets:			
Buildings and improvements	3,063,362	-	3,063,362
Equipment	1,030,003	-	1,030,003
Total depreciable capital assets:	4,093,365	-	4,093,365
Less accumulated depreciation:			
Buildings and improvements	(1,721,389)	(69,148)	(1,790,537)
Equipment	(928,508)	(14,233)	(942,741)
Total accumulated depreciation:	(2,649,897)	(83,381)	(2,733,278)
Total capital assets being depreciated, net	1,443,468	(83,381)	1,360,087
Business-type activities capital assets, net	\$ 1,642,968	(83,381)	1,559,587

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities:	
General government	\$ 331,086
Public safety	610,047
Judiciary and court related	380,272
Public health and welfare	7,864
Transportation	510,688
Total governmental activities	\$ 1,839,957
Business-type activities:	
County Nursing Home	\$ 83,381

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 3: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Discretely Presented Component Unit

Capital asset activity for the Emergency Telephone System Board for the year ended November 30, 2013 was as follows:

	Emergency Telephone System Board of Livingston County			
	Balance as of December 1, 2012	Additions	Deletions	Balance as of November 30, 2013
Depreciable capital assets:				
Leasehold improvements	\$ 7,041	-	-	7,041
Equipment	1,616,403	13,640	-	1,630,043
Total depreciable capital assets:	1,623,444	13,640	-	1,637,084
Less accumulated depreciation:				
Leasehold improvements	(5,312)	(410)	-	(5,722)
Equipment	(1,179,132)	(70,139)	-	(1,249,271)
Total accumulated depreciation:	(1,184,444)	(70,549)	-	(1,254,993)
Total capital assets being depreciated, net	439,000	(56,909)	-	382,091
Discretely presented component unit, capital assets, net	\$ 439,000	(56,909)	-	382,091

NOTE 4: LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

	Balance, December 1, 2012	Additions	Deductions	Balance, November 30, 2013	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,506,044	1,471,306	(1,506,044)	1,471,306	50,943

Compensated absences are typically liquidated from the fund where any respective employee's salary is paid.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 5: LEGAL DEBT MARGIN

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County's legal debt margin limitation is as follows for the fiscal year ended November 30, 2013:

Assessed valuation (2012)	\$ 657,360,100
Statutory debt limitation (2.875%)	\$ 18,899,103
Amount of debt applicable to debt limitation	-
Legal Debt Margin	\$ 18,899,103

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF

Plan Description. The County's defined benefit pension plan for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, the County's Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50, 4.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2013 for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel employees was 10.46, 12.96, and 22.36 percent, respectively. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The County's required contribution for calendar year 2013 for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plan members was \$783,148, \$4,379, and \$383,575, respectively, was equal to the County's required and actual contributions.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Three-Year Trend Information for the Regular Plan			
Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 783,148	100%	\$ -
12/31/2012	722,061	100%	-
12/31/2011	722,280	100%	-

Three-Year Trend Information for Veterans Administration Members			
Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 4,379	100%	\$ -
12/31/2012	4,015	100%	-
12/31/2011	6,020	100%	-

Three-Year Trend Information for Sheriff's Law Enforcement Personnel			
Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 383,575	100%	\$ -
12/31/2012	382,982	100%	-
12/31/2011	352,890	100%	-

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liabilities at December 31, 2011 are being amortized as a level percentage of projected payroll on an open 10 year basis.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 95.32 percent funded. The actuarial accrued liability for benefits was \$23,246,995 and the actuarial value of assets was \$22,158,477 resulting in an underfunded actuarial accrued liability (UAAL) of \$1,088,518. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$7,487,074 and the ratio of the UAAL to the covered payroll was 15 percent.

As of December 31, 2013, the most recent actuarial valuation date, the Veterans Administration members plan was 100.77 percent funded. The actuarial accrued liability for benefits was \$42,483 and the actuarial value of assets was \$42,810 resulting in an overfunded actuarial accrued liability (UAAL) of \$327. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$33,786. Because the plan is overfunded, there is no ratio of the UAAL to the covered payroll.

As of December 31, 2013, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 68.81 percent funded. The actuarial accrued liability for benefits was \$7,236,981 and the actuarial value of assets was \$4,980,115 resulting in an underfunded actuarial accrued liability (UAAL) of \$2,256,866. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$1,715,454 and the ratio of the UAAL to the covered payroll was 132 percent.

The Schedules of Funding Progress, presented as RSI following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

The County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective December 1, 2008. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Because the County is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability. Implementation of this statement resulted in recording a liability of \$36,425 as of November 30, 2013. Additional disclosures required by this statement are as follows.

Membership in the plan consisted of the following as of November 30, 2013:

Retirees and beneficiaries receiving benefits	8
Terminated plan members entitled to but not yet receiving benefits	0
Active vested plan members	24
Active nonvested plan members	<u>148</u>
Total	<u>180</u>
 Number of participating employers	 <u>1</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS -- (CONTINUED)

In addition to the pension benefits described in Note 6, the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The County pays the full monthly premium. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

The County Board determines the benefits to be provided and contribution requirements. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County. For fiscal year 2013, 8 retirees were receiving health benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2013 were \$61,937.

Annual OPEB Cost and Net Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) 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 represents a level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The annual required contribution, based on the most recent actuarial valuation as of November 30, 2012, was determined as follows:

Normal cost	\$	22,679
Amortization of unfunded actuarial accrued liability		34,691
Interest cost		1,134
Total annual required contribution	\$	58,504
Annual required contribution	\$	58,504
Interest on net OPEB obligation		2,017
Adjustment to annual required contribution		(2,499)
Annual OPEB cost		58,022
Contributions made		(61,937)
Decrease in net OPEB obligation		(3,915)
Net OPEB obligation - beginning of year		40,340
Net OPEB obligation - end of year	\$	36,425

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

The County's annual OPEB cost, percentage of annual OPEB cost contributed, and the net OPEB obligation was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2013	\$ 58,022	106.7%	\$ 36,425
11/30/2012	35,644	100.0%	40,340
11/30/2011	35,644	64.9%	40,340

Funded Status and Funding Progress

As of November 30, 2012, the most recent actuarial valuation date, the OPEB was 0% funded. The actuarial accrued liability for benefits was \$533,277 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$533,277. The covered payroll (annual payroll of active employees covered by the OPEB) was \$7,714,999, and the ratio of UAAL to covered payroll was 7 percent.

Actuarial valuations of an on-going plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence 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 annual required contributions 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 RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities 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 the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing the benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2012 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included at 5% discount rate, salary increases comprised of a wage inflation component of 5%, and an ultimate healthcare inflation rate of 5%. The UAAL is being amortized as a level percentage of payroll over 30 years based on an open group. The remaining amortization period at November 30, 2013 was 30 years.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 8: LEASE AGREEMENTS - LESSOR

A. *Land – Agricultural Use*

On November 16, 2012 the County entered into a lease agreement for 213.8 acres of land at \$376 per acre per year, to be used for agricultural purposes only. The lease agreement is in effect from December 1, 2012 through October 31, 2014. Lease requires semi-annual installments of \$40,194 on March 1 and September 1.

B. *American Legion Association, Inc.*

The County entered into a lease agreement on August 1, 1993 with the American Legion Association, Inc for 1.47 acres of land in Pontiac, Illinois. The terms of the lease is for 25 years that concludes on July 31, 2018. Rent for the premises is \$1, payable at the beginning of the lease period.

C. *Futures Unlimited, Inc.*

On July 1, 2000, the County entered a lease agreement with Futures Unlimited, Inc. for land in the City of Pontiac. The purpose of this land is for building construction. The term of the lease is for 25 years and rental payments are \$750 per year.

D. *Prairie Horizons, Inc.*

The County entered into a lease agreement on September 29, 1994 with Prairie Horizons, Inc. whereby the County agrees to lease land located in Pontiac, Illinois. The use of the land is for construction of an apartment project for those with developmental impairments. Terms of the leave is for 76 years with rental payments of \$6,669 per year.

E. *Union Planters Bank, N.A.*

On October 1, 2008, the County entered into a lease agreement with Union Planters Bank, N.A. for office space located in Pontiac, Illinois. Terms of the lease was for 5 years, and included an option for an additional 5 year term. Rental payments were \$1,964 per month. In October 2013, the 5-year renewal option was exercised. Rental payments are \$2,978 per month under the renewal.

Future minimum lease payments receivable under leases in effect as of November 30, 2013 total \$503,408 and are scheduled to be collected as follows:

During the years ending November 30,	
2014	\$ 87,807
2015	7,419
2016	7,419
2017	7,419
2018	7,419
Thereafter	385,925
Total	<u>\$ 503,408</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 9: OPERATING LEASE AGREEMENTS – LESSEE AND OTHER AGREEMENTS

The County is lessee under the following agreements:

A. ETSB Leases

On January 1, 2003, Livingston County Emergency Telephone System Board entered into a lease agreement for additional tower space. The initial term of the lease expired December 31, 2007 with an option to renew for two additional five-year terms. The first five-year option was exercised and the lease required monthly payments of \$1,383 beginning January 1, 2008. The lease expired December 31, 2013.

Additionally, Livingston County Emergency Telephone System Board leases land for the tower for \$4,500 annually. The term of the lease is for the period July 1, 2010 through June 30, 2025. There is an option to renew for two additional five-year terms.

In February 2010, Livingston County Emergency Telephone System Board entered into a license agreement for premises for the placement and operation of a microwave antenna for 911 communications. The term of the agreement is five years, with yearly payments of \$500.

In September 2011, Livingston County Emergency Telephone System Board entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with monthly payments of \$199.

B. Livingston County Health Department

In March of 2012, the Livingston County Health Department entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with monthly payments of \$873.

In April of 2012, the Livingston County Health Department entered into a lease agreement for the rental of a mailing system. The term of the lease is five years with quarterly payments of \$735.

C. Livingston County Treasurer

In April of 2010, the Livingston County Treasurer entered into a lease agreement for the rental of a mailing system. The term of the lease is 63 months with monthly payments of \$118.

D. Livingston County Circuit Clerk

In September of 2011, the Livingston County Circuit Clerk entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with monthly payments of \$133.

In July of 2012, the Livingston County Circuit Clerk entered into a lease agreement for the rental of a postage meter. The term of the lease is 24 months with monthly payments of \$180.

In August of 2012, the Livingston County Circuit Clerk entered into a lease agreement for the rental of an additional postage meter. The term of the lease is 66 months with monthly payments of \$78.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2013

NOTE 9: OPERATING LEASE AGREEMENTS – LESSEE AND OTHER AGREEMENTS – (CONTINUED)

E. Livingston Public Defender

In December of 2010, the Livingston County Public Defender entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with monthly payments of \$95.

F. Livingston Coroner

In August of 2012, the Livingston County Coroner entered into a lease agreement for the rental of a postage meter. The term of the lease is 60 months with monthly payments of \$129.

Future minimum lease payments under these agreements as of November 30, 2013 total \$121,040 and are due to be paid as follows:

Year ending November 30,	Primary Government	Component Unit	Total
2014	\$ 19,729	7,388	27,117
2015	18,844	6,888	25,732
2016	16,065	6,291	22,356
2017	6,040	4,500	10,540
2018	936	4,500	5,436
Thereafter	234	29,625	29,859
Total	<u>\$ 61,848</u>	<u>59,192</u>	<u>121,040</u>

NOTE 10: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Illinois Municipal Retirement	\$ 26,741
Matching Tax	4,514,949
County Motor Fuel Tax*	766,435
County Aid to Bridge	1,230,477
Law Library	4,660
Court Automation	6,150
Document Storage	4,946
State's Attorney Drug Traffic Prevention*	157
State's Attorney Automation*	1,306
GIS Automation*	38
Circuit Clerk Operations & Administration*	3,073
Tax Sale in Error*	1,811

* No budget was adopted for this fund

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 11: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2013 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General Fund	\$ 40,000	318,042
Public Health Fund	37,915	-
Illinois Municipal Retirement Fund	-	41,800
Non-major Special Revenue Funds:		
Court Systems Fund	43,000	-
Social Security Fund	-	36,115
Law Library Fund	2,125	-
Special Recording Fee Fund	20,000	-
Court Automation Fund	5,000	-
County Treasurer's Automation Fund	5,000	-
Victim Coordinator Services Fund	17,125	-
Court Security Fund	70,000	-
Probation Services Fee Fund	56,292	-
Document Storage Fund	15,000	-
Arrestees Medical Costs Fund	5,000	-
Maintenance and Child Support Collection Fund	7,000	-
Vital Records Fund	1,500	-
GIS Automation Fund	55,000	-
Coroner's Fees Fund	16,000	-
	<u>\$ 395,957</u>	<u>395,957</u>

The inter-fund transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds' resources in operations.

There were no individual inter-fund receivable and payable balances at November 30, 2013.

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; ownership, maintenance, or use of a covered automobile; and natural disasters. The County purchases commercial, liability, and auto insurance for all risks of loss except workers' compensation. Settled claims have not exceeded this coverage in any of the past three fiscal years. The County currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

For risks of loss related to workmen's compensation claims, the County participates together with other counties in the State of Illinois in the Illinois Public Risk Fund (IPRF). The County pays an annual premium to IPRF to purchase workmen's compensation insurance coverage.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 13: RELATED PARTY TRANSACTION

Livingston County, Illinois, has an expired Intergovernmental Agreement with the Emergency Telephone System Board of Livingston County, Illinois, a component unit of the County, to receive dispatch services for the County for \$225,000 per year. For the period from December 1, 2012 through November 30, 2013, the County received services from the Emergency Telephone System Board under the same terms as the previous expired agreement.

The County paid \$225,000 to the Emergency Telephone System Board for the year ended November 30, 2013. No fees were payable to the Board at November 30, 2013.

NOTE 14: CONTINGENCIES

The County is defendant in several lawsuits considered by management to be ordinary and incidental, or which have no foundation in fact. Although the outcome of these legal actions is not presently determinable, management believes valid defenses exist as to all such litigation and disputes and is of the opinion that these will not have a material effect on the County's financial statements.

The County participates in a number of federally and state funded grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits.

NOTE 15: LIVINGSTON MANOR NURSING HOME OPERATIONS

Beginning March 1, 2010, all operations and management of the Nursing Home were transferred to Good Samaritan Home of Flanagan in accordance with agreements entered into during November 2008. The terms of the rent agreement state that Good Samaritan shall lease the building along with all equipment and personal property contained therein from the County for the sum of \$1 per year. In addition, Good Samaritan shall pay the County 3% per year of the amount by which the gross income exceeds operating expenses. Good Samaritan shall also be responsible for payment of annual property taxes on the facility. The rent agreement expires December 31, 2014.

The Livingston County Board adopted an amended agreement on November 15, 2012 extending the terms of the previous agreements. In November 2012, a payment of \$2,500,000 was made to Good Samaritan to assist with their efforts of obtaining required business financing. If the skilled bed facility and rehabilitation center is not completed and ready for occupancy on or before December 31, 2014, all agreements are terminated unless a further extension is agreed upon.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2013

NOTE 16: PRIOR PERIOD ADJUSTMENTS

Prior to 2012, accounts maintained by various elected officials of Livingston County were included in the General Fund. These balances are more appropriately presented as agency funds of the County, as the accounts are used to receive assets on behalf of third parties, and distribute the funds to the parties entitled to them. As originally reported, the General Fund included cash balances of \$669,690, receivables of \$41,682, amounts due to others of \$607,840 and fund balances of \$103,532 as of November 30, 2012. Net change in fund balances attributed to these accounts originally reported in the General Fund were \$25,133 for the year ended November 30, 2012. Fund balance at the beginning of the year ending November 30, 2012 has been adjusted by \$128,665, and assets, liabilities and net change in fund balance have been adjusted accordingly to reflect this reclassification. These accounts are included as agency funds in the Other Supplementary Information section of this report for the year ended November 30, 2013.

Fund balance at the beginning of 2013 has been adjusted to correct an error of employee benefits expense in a prior year made in the General Fund. Had the error not been made, the net change in fund balance for the prior year would have been increased by \$146,039. The error had no effect on the change in net assets in the Statement of Activities for the year ended November 30, 2013.

NOTE 17: SUBSEQUENT EVENTS

Management evaluated subsequent events through May 7, 2014, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2013 as a result of events occurring between December 1, 2013 and May 7, 2014.

REQUIRED SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes	\$ 2,366,619	2,366,619	2,356,539	2,729,561
Replacement tax	365,000	365,000	343,516	360,664
Sales tax	1,480,000	1,480,000	1,273,708	1,295,304
State income tax	1,320,000	1,320,000	1,162,208	1,285,287
Inheritance tax	-	-	-	16,349
Operating grants / contributions - federal	16,400	16,400	28,442	46,605
Operating grants / contributions - state	1,300,768	1,300,768	1,882,572	918,016
Licenses and permits	4,500	4,500	6,841	77,152
Charges for services	4,655,300	4,655,300	6,008,782	5,329,052
Collector's interest and costs	140,000	140,000	143,183	145,345
Interest on investments	408,610	408,610	150,587	250,552
Rent	193,195	193,195	213,606	194,426
Other revenue	1,500	1,500	38,641	27,957
Total revenues	12,251,892	12,251,892	13,608,625	12,676,270
Expenditures:				
Current:				
General and administration	4,009,299	4,018,299	3,480,927	4,031,153
Public safety	4,161,686	4,316,594	4,323,864	4,145,190
Judiciary and court related	2,486,455	2,486,455	2,333,192	2,402,164
Public health and welfare	326,073	326,073	64,713	122,408
Employee benefits	970,776	970,776	905,164	935,715
Other expenditures	250,594	250,594	88,835	303,557
Capital outlay	3,368,950	3,368,950	1,168,683	10,272,440
Total expenditures	15,573,833	15,737,741	12,365,378	22,212,627
Excess (deficiency) of revenues over (under) expenditures	(3,321,941)	(3,485,849)	1,243,247	(9,536,357)
Other financing sources (uses):				
Transfers in	212,894	212,894	318,042	359,046
Transfers out	(40,000)	(40,000)	(40,000)	(40,000)
Proceeds from disposal of capital assets	-	-	300	12,252
Total other financing sources (uses)	172,894	172,894	278,342	331,298
Net change in fund balance	\$ (3,149,047)	(3,312,955)	1,521,589	(9,205,059)
Fund balance, beginning of year, as previously reported			24,321,590	33,655,314
Prior period adjustments			(146,039)	(128,665)
Fund balance, beginning of year, as restated			24,175,551	33,526,649
Net change in fund balance			1,521,589	(9,205,059)
Fund balance, end of year			\$ 25,697,140	24,321,590

LIVINGSTON COUNTY, ILLINOIS
PUBLIC HEALTH FUND

SCHEDULE A-2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes	\$ 421,884	421,884	420,150	405,007
Home Health Fund (Medicare and private pay)	300,039	300,039	305,823	3,326
Women, infants, and children (WIC)	132,485	132,485	115,443	143,999
Case coordination unit grant (CCU)	129,000	129,000	76,328	110,428
Grants in kind	555,000	555,000	352,921	497,481
Susan Komen grant	16,200	16,200	2,336	3,000
Breast and cervical	133,740	133,740	120,882	162,536
IDPH - local health protection grant	72,851	72,851	115,347	102,477
Vision and hearing grant	3,264	3,264	2,632	5,215
Childhood lead poisoning prevention	4,000	4,000	2,931	5,441
School based health clinic grant	77,900	77,900	53,772	101,814
Family planning program	79,833	79,833	72,123	78,221
Healthy moms/kids - case management grant	105,699	105,699	91,016	82,583
Early period screening diagnosis treatment	144,500	144,500	51,986	155,734
Bioterrorism	46,214	46,214	45,817	51,005
Donations	7,500	7,500	7,897	6,766
Donations/school based health - Humiston trust	21,000	21,000	21,000	21,000
Animal control payments and fines	81,250	81,250	69,889	69,735
Income from immunizations	110,000	110,000	120,242	88,111
Hubert estate	6,000	6,000	4,769	5,648
Miscellaneous	1,000	1,000	250	20
Potential grants	70,000	70,000	76,844	221,193
Other clinics	67,886	67,886	52,695	52,995
E.H. and food service course	56,650	56,650	64,018	70,841
T.B. clinic	23,620	23,620	2,006	3,287
Kid care	-	-	-	1,400
School fees	1,500	1,500	-	-
Women's health initiative	-	-	-	19,959
Tobacco impact grant	29,247	29,247	30,279	30,942
Healthy families of Illinois grant	159,702	159,702	193,393	183,835
Ticket for the cure	4,500	4,500	-	-
Medicaid match	80,000	80,000	39,585	82,072
Diabetes grant	24,000	24,000	12,104	44,236
Safety grant	22,000	22,000	22,400	20,400
SBHC transfer in from humiston trust	21,000	21,000	-	-
ALIVE/IPHI initiative	-	-	-	6,100
Pink grant	8,000	8,000	13,408	8,100
Vector prevention	15,000	15,000	-	-

LIVINGSTON COUNTY, ILLINOIS
PUBLIC HEALTH FUND

SCHEDULE A-2
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues (Continued):				
Mental health consultant	\$ 4,500	4,500	-	9,000
Interest on investments	3,000	3,000	1,083	646
Total revenue	3,039,964	3,039,964	2,561,369	2,854,553
Expenditures:				
Personnel	1,490,184	1,490,184	1,371,859	1,362,700
Contractual	245,750	245,750	235,054	293,339
Travel - mileage	72,250	72,250	73,551	64,008
Telephone	12,000	12,000	11,489	12,678
Postage	12,200	12,200	10,633	9,843
Rent	54,500	54,500	54,500	54,500
Nurses' supplies	24,500	24,500	34,433	27,834
Printing	7,200	7,200	15,250	16,607
Office supplies	42,600	42,600	31,950	47,628
Copier lease	12,500	12,500	11,435	10,986
Dues and meeting expense	15,000	15,000	17,775	12,319
Miscellaneous	300	300	-	9,210
Equipment and repair	15,800	15,800	10,250	10,965
Computer hardware and software	47,850	47,850	32,197	35,428
Donations	9,550	9,550	6,191	8,101
Advertising	8,000	8,000	3,748	9,305
Insurance - employee health	261,090	261,090	202,468	206,417
Contingency	10,000	10,000	474	-
Immunizations - vaccines	64,500	64,500	83,344	66,679
Immunization - grants in kind	-	-	23,838	43,837
Humiston transfer	21,000	21,000	-	-
TB Administration	21,000	21,000	-	-
WIC food instruments	555,000	555,000	329,083	453,643
Total expenditures	3,002,774	3,002,774	2,559,522	2,756,027
Excess (deficiency) of revenues over (under) expenditures	37,190	37,190	1,847	98,526
Other financing sources (uses):				
Transfers out to:				
IMRF Fund	(21,800)	(21,800)	(21,800)	(30,533)
Social Security Fund	(15,490)	(15,490)	(16,115)	-
Total other financing sources (uses)	(37,290)	(37,290)	(37,915)	(30,533)
Net change in fund balance	\$ (100)	(100)	(36,068)	67,993
Fund balance, beginning of year			1,053,901	985,908
Fund balance, end of year			\$ 1,017,833	1,053,901

LIVINGSTON COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE A-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes	\$ 1,249,541	1,249,541	1,244,213	1,061,663
Interest on investments	1,400	1,400	846	819
Total revenue	1,250,941	1,250,941	1,245,059	1,062,482
Expenditures:				
County payment to Illinois Municipal Retirement	1,140,417	1,140,417	1,167,158	1,133,993
Total expenditures	1,140,417	1,140,417	1,167,158	1,133,993
Excess (deficiency) of revenue over (under) expenditures	110,524	110,524	77,901	(71,511)
Other financing sources (uses):				
Transfers in:				
Community healthcare	10,000	10,000	21,800	15,261
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	30,000	30,000	41,800	35,261
Net change in fund balance	\$ 140,524	140,524	119,701	(36,250)
Fund balance, beginning of year			504,069	540,319
Fund balance, end of year			\$ 623,770	504,069

COUNTY OF LIVINGSTON, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE A-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 868,807	868,807	865,101	828,463
Case coordination	140,732	140,732	176,665	162,309
State grant	-	-	-	4,385
Livingston County Commission on Children and Youth	40,000	40,000	49,705	57,714
377 Program administration	76,309	76,309	78,970	74,875
Interest on investments	1,000	1,000	678	1,212
Miscellaneous	-	-	239	104
Total revenues	1,126,848	1,126,848	1,171,358	1,129,062
Expenditures:				
Salaries	320,972	320,972	283,775	274,979
Board expenditures	1,500	1,500	759	1,033
Benefits	80,243	80,243	60,905	59,094
Purchases of services:				
Institute for Human Resources	423,807	423,807	423,807	411,563
Against domestic violence	25,000	25,000	25,000	20,600
Operation snowball	4,000	4,000	4,000	3,761
Futures Unlimited Case Management	187,330	187,330	187,330	180,120
Systems development	16,000	16,000	33,930	9,071
Audit	5,000	5,000	2,950	2,930
Lease/rent	6,500	6,500	6,501	6,500
Professional training, dues, and subscriptions	15,000	15,000	10,764	14,741
Travel, telephones, and meals	9,000	9,000	20,176	17,892
Contractual services - postage, leasing, and repairs	19,631	19,631	15,818	12,824
Physician	-	-	3,666	380
Medicaid - consultants and software	-	-	-	1,219
Commodities	8,000	8,000	4,159	5,047
Equipment	12,000	12,000	8,951	4,514
Other expenditures	4,000	4,000	1,005	-
Capital outlay	20,000	20,000	-	-
Total expenditures	1,157,983	1,157,983	1,093,496	1,026,268
Excess (deficiency) of revenues over (under) expenditures	\$ (31,135)	(31,135)	77,862	102,794
Fund balance, beginning of year			1,071,327	968,533
Fund balance, end of year			\$ 1,149,189	1,071,327

LIVINGSTON COUNTY, ILLINOIS
MATCHING TAX FUND

SCHEDULE A-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 328,210	328,210	326,544	323,618
Grants in kind	-	-	4,470,389	-
Interest on investments	2,150	2,150	1,348	1,361
Total revenue	330,360	330,360	4,798,281	324,979
Expenditures:				
For matching federal allotments on FAS projects	862,000	862,000	5,376,823	131,247
Staff salaries	-	-	126	10,319
Total expenditures	862,000	862,000	5,376,949	141,566
Excess (deficiency) of revenues over (under) expenditures	\$ (531,640)	(531,640)	(578,668)	183,413
Fund balance, beginning of year			729,940	546,527
Fund balance, end of year			\$ 151,272	729,940

**Illinois Municipal Retirement
Required Supplementary Information
Schedules of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability 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)
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Veterans Assistance Commission members:

12/31/13	\$ 42,810	42,483	(327)	100.77%	33,786	0.00%
12/31/12	32,997	37,635	4,638	87.68%	32,806	14.14%
12/31/11	23,597	34,131	10,534	69.14%	37,252	28.28%

On a market value basis, actuarial value of assets as of December 31, 2013 is \$52,975. On a market value basis, the funded ratio would be 124.70 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Livingston County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Sheriff's Law Enforcement Personnel members:

12/31/13	\$ 4,980,115	7,236,981	2,256,866	68.81%	1,715,454	131.56%
12/31/12	3,946,691	6,713,183	2,766,492	58.79%	1,658,647	166.79%
12/31/11	3,207,022	5,826,985	2,619,963	55.04%	1,598,959	163.85%

On a market value basis, actuarial value of assets as of December 31, 2013 is \$6,168,221. On a market value basis, the funded ratio would be 85.23 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Livingston County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

All other members:

12/31/13	\$ 22,158,477	23,246,995	1,088,518	95.32%	7,487,074	14.54%
12/31/12	21,582,536	23,745,203	2,162,667	90.89%	7,390,593	29.26%
12/31/11	19,992,940	22,381,831	2,388,891	89.33%	7,116,059	33.57%

On a market value basis, actuarial value of assets as of December 31, 2013 is \$26,667,845. On a market value basis, the funded ratio would be 114.72 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Livingston County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Other Post Employment Benefits
 Required Supplementary Information
 Schedules of Funding Progress

Trend information for the fiscal year ended November 30, 2013 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/12	\$ -	533,277	533,277	0.00%	7,714,999	6.91%
12/31/11	-	392,068	392,068	0.00%	9,713,369	4.04%
12/31/10	-	392,068	392,068	0.00%	9,253,864	4.24%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Notes to Required Supplementary Information
For the Year Ended November 30, 2013

NOTE 1: BUDGETARY COMPARISON SCHEDULES

The budgetary comparison schedules for the General Fund, Public Health Fund, Illinois Municipal Retirement Fund, Mental Health Fund, and Matching Tax Fund, present comparisons of the budget with actual data on a modified accrual basis. This is consistent with the modified accrual basis of accounting used to prepare the schedules of revenues, expenditures, and changes in fund balance for those funds.

The County's fiscal year 2013 budget was adopted on November 15, 2012 and was amended on September 12, 2013.

NOTE 2: BUDGETARY PROCEDURES

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

Formal budgetary integration is employed as a management control device during the year for the General Fund and annually budgeted Special Revenue Funds. Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.

The transfer of budgeted amounts between departments within any fund must be approved by the County Board.

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – MAJOR FUNDS

Expenditures exceeded appropriations for the following individual major funds:

Fund	Excess
Illinois Municipal Retirement	\$ 26,741
Matching Tax	4,514,949

OTHER SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet
November 30, 2013

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
<u>Assets</u>					
Cash in bank	\$ 2,102,873	284,902	17,954	1,384,346	405,931
Certificates of deposit	-	725,000	105,000	3,128,905	1,155,701
Other investments	699,256	-	-	-	-
Receivables:					
Accounts	374,545	235	-	-	-
Accrued interest	298	132	53	3,156	1,030
Property taxes	2,079,319	361,558	1,929	-	-
Prepays	-	-	-	-	-
Due from State of Illinois	613,278	-	-	-	-
Revenue stamps inventory	4,607	-	-	-	-
Total assets	<u>\$ 5,874,176</u>	<u>1,371,827</u>	<u>124,936</u>	<u>4,516,407</u>	<u>1,562,662</u>
<u>Liabilities and Fund Balance</u>					
Liabilities:					
Accounts payable	\$ 129,609	62	-	418	-
Accrued items	220,780	-	-	-	-
Due to others	-	-	-	-	-
Deferred revenue	1,930,457	300,000	-	-	-
Total liabilities	<u>2,280,846</u>	<u>300,062</u>	<u>-</u>	<u>418</u>	<u>-</u>
Fund balance:					
Non-spendable	4,607	-	-	-	-
Restricted	-	1,070,671	48,555	-	-
Committed	-	-	-	4,515,989	1,562,662
Assigned	-	1,094	76,381	-	-
Unassigned	3,588,723	-	-	-	-
Total fund balance	<u>3,593,330</u>	<u>1,071,765</u>	<u>124,936</u>	<u>4,515,989</u>	<u>1,562,662</u>
Total liabilities and fund balance	<u>\$ 5,874,176</u>	<u>1,371,827</u>	<u>124,936</u>	<u>4,516,407</u>	<u>1,562,662</u>

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Capital Projects	Totals
<u>Assets</u>					
Cash in bank	\$ 555,499	185,347	2,512,841	1,588,080	9,037,773
Certificates of deposit	-	-	207,728	8,073,277	13,395,611
Other investments	-	-	1,421,634	-	2,120,890
Receivables:					
Accounts	-	-	313,283	-	688,063
Accrued interest	-	-	37	6,345	11,051
Property taxes	-	-	-	-	2,442,806
Prepays	-	-	-	-	-
Due from State of Illinois	-	-	-	-	613,278
Revenue stamps inventory	-	-	-	-	4,607
Total assets	<u>\$ 555,499</u>	<u>185,347</u>	<u>4,455,523</u>	<u>9,667,702</u>	<u>28,314,079</u>
<u>Liabilities and Fund Balance</u>					
Liabilities:					
Accounts payable	\$ -	-	1,929	33,684	165,702
Accrued items	-	-	-	-	220,780
Due to others	-	-	-	-	-
Deferred revenue	-	-	-	-	2,230,457
Total liabilities	<u>-</u>	<u>-</u>	<u>1,929</u>	<u>33,684</u>	<u>2,616,939</u>
Fund balance:					
Non-spendable	-	-	-	-	4,607
Restricted	-	-	-	-	1,119,226
Committed	-	185,347	-	-	6,263,998
Assigned	-	-	-	9,634,018	9,711,493
Unassigned	555,499	-	4,453,594	-	8,597,816
Total fund balance	<u>555,499</u>	<u>185,347</u>	<u>4,453,594</u>	<u>9,634,018</u>	<u>25,697,140</u>
Total liabilities and fund balance	<u>\$ 555,499</u>	<u>185,347</u>	<u>4,455,523</u>	<u>9,667,702</u>	<u>28,314,079</u>

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2013

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
Revenues:					
Property tax	\$ 1,651,990	683,145	21,404	-	-
Replacement tax	343,516	-	-	-	-
Sales tax	1,273,708	-	-	-	-
State income tax	1,162,208	-	-	-	-
Federal revenue	28,442	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	1,882,572	-	-	-	-
Licenses and permits	6,841	-	-	-	-
Charges for services	1,399,857	-	-	825,000	15,242
Collector's interest and costs	143,183	-	-	-	-
Interest on investments	1,991	442	227	39,524	10,822
Rent	213,606	-	-	-	-
Other revenue	38,641	-	-	-	-
Total revenues	8,146,555	683,587	21,631	864,524	26,064
Expenditures:					
Current:					
General and administration	2,311,945	633,121	9,268	499,510	-
Public safety	4,323,864	-	-	-	-
Judiciary and court related	2,333,192	-	-	-	-
Public health and welfare	64,713	-	-	-	-
Employee benefits	905,164	-	-	-	-
Other expenditures	88,835	-	-	-	-
Capital outlay	261,458	-	-	-	-
Total expenditures	10,289,171	633,121	9,268	499,510	-
Excess (deficiency) of revenues over (under) expenditures	(2,142,616)	50,466	12,363	365,014	26,064
Other financing sources (uses):					
Transfers in	2,679,964	-	-	-	-
Transfers out	(40,000)	(25,000)	-	(150,000)	(67,994)
Proceeds from disposal of capital assets	300	-	-	-	-
Total other financing sources (uses)	2,640,264	(25,000)	-	(150,000)	(67,994)
Net change in fund balance	497,648	25,466	12,363	215,014	(41,930)
Fund balance, beginning of year, as previously reported	3,241,721	1,046,299	112,573	4,300,975	1,604,592
Prior period adjustment	(146,039)	-	-	-	-
Fund balance, beginning of year, as restated	3,095,682	1,046,299	112,573	4,300,975	1,604,592
Net change in fund balance	497,648	25,466	12,363	215,014	(41,930)
Fund balance, end of year	\$ 3,593,330	1,071,765	124,936	4,515,989	1,562,662

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-2
(CONTINUED)

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2013

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Capital Projects	Totals
Revenues:					
Property tax	\$ -	-	-	-	2,356,539
Replacement tax	-	-	-	-	343,516
Sales tax	-	-	-	-	1,273,708
State income tax	-	-	-	-	1,162,208
Federal revenue	-	-	-	-	28,442
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	1,882,572
Licenses and permits	-	-	-	-	6,841
Charges for services	-	-	3,768,683	-	6,008,782
Collector's interest and costs	-	-	-	-	143,183
Interest on investments	172	130	18,071	79,208	150,587
Rent	-	-	-	-	213,606
Other revenue	-	-	-	-	38,641
Total revenues	172	130	3,786,754	79,208	13,608,625
Expenditures:					
Current:					
General and administration	-	-	27,083	-	3,480,927
Public safety	-	-	-	-	4,323,864
Judiciary and court related	-	-	-	-	2,333,192
Public health and welfare	-	-	-	-	64,713
Employee benefits	-	-	-	-	905,164
Other expenditures	-	-	-	-	88,835
Capital outlay	-	-	611,089	296,136	1,168,683
Total expenditures	-	-	638,172	296,136	12,365,378
Excess (deficiency) of revenues over (under) expenditures	172	130	3,148,582	(216,928)	1,243,247
Other financing sources (uses):					
Transfers in	-	-	-	-	2,679,964
Transfers out	-	-	(2,118,928)	-	(2,401,922)
Proceeds from disposal of capital assets	-	-	-	-	300
Total other financing sources (uses)	-	-	(2,118,928)	-	278,342
Net change in fund balance	172	130	1,029,654	(216,928)	1,521,589
Fund balance, beginning of year, as previously reported	555,327	185,217	3,423,940	9,850,946	24,321,590
Prior period adjustment	-	-	-	-	(146,039)
Fund balance, beginning of year, as restated	555,327	185,217	3,423,940	9,850,946	24,175,551
Net change in fund balance	172	130	1,029,654	(216,928)	1,521,589
Fund balance, end of year	\$ 555,499	185,347	4,453,594	9,634,018	25,697,140

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 1,659,085	1,659,085	1,651,990	1,983,306
Replacement tax	365,000	365,000	343,516	360,664
Sales tax	1,480,000	1,480,000	1,273,708	1,295,304
State income tax	1,320,000	1,320,000	1,162,208	1,285,287
Inheritance tax	-	-	-	16,349
Federal - emergency management assistance and election grants	16,400	16,400	12,395	46,605
Federal jail reimbursement	-	-	16,047	-
State of Illinois and other reimbursements:				
State's Attorney's salary	144,677	144,677	136,370	152,984
Assistant State's Attorney's salaries	44,500	44,500	40,708	52,625
Public Defender reimbursement	99,895	99,895	99,895	99,895
Probation officer	40,000	40,000	42,985	40,000
Probation grants in aid	194,576	194,576	251,953	204,311
Supervisor of Assessments	32,162	32,162	33,204	32,123
ESDA	10,000	10,000	-	-
Sheriff's town contracts	190,958	190,958	171,685	186,667
Reimbursement for police training	500	500	238	313
Jail reimbursement	529,500	529,500	1,048,335	116,108
Justice benefits	10,000	10,000	5,200	8,400
Miscellaneous grants	4,000	4,000	51,999	24,590
Total State of Illinois and other reimbursements	1,300,768	1,300,768	1,882,572	918,016
Licenses and permits (regional planning)	4,500	4,500	6,841	77,152
Charges for services:				
Assessor	20,000	20,000	14,666	19,890
Coroner	20,000	20,000	-	-
County Clerk/Recorder	275,000	275,000	258,877	267,094
Court services	5,000	5,000	4,326	4,784
Circuit Clerk	806,300	806,300	990,776	940,627
Sheriff's services and reimbursements	94,000	94,000	99,205	104,265
Court appointed attorney	35,000	35,000	32,007	33,363
Total charges for services	1,255,300	1,255,300	1,399,857	1,370,023
Collector's interest and costs	140,000	140,000	143,183	145,345
Interest on investments	1,750	1,750	1,991	2,294
Rents	193,195	193,195	213,606	194,426
Miscellaneous	1,500	1,500	38,641	27,957
Total revenues	7,737,498	7,737,498	8,146,555	7,722,728

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 20,000	20,000	15,170	14,450
Committee work	60,000	60,000	43,285	49,795
Audit and budget preparation	97,000	97,000	96,205	98,300
Mileage	18,000	18,000	12,699	12,751
Dues	2,000	2,000	1,912	1,912
Other	3,000	3,000	5,723	5,785
Total County Board members	200,000	200,000	174,994	182,993
County Coordinator:				
Coordinator salary	59,514	59,514	59,405	60,113
Secretary	-	-	-	(1,716)
Schools, meetings, and mileage	1,600	1,600	2,191	922
Professional associations	1,500	1,500	1,500	-
Supplies and equipment	1,600	1,600	1,045	1,013
Printing	1,200	1,200	431	593
Total County Coordinator	65,414	65,414	64,572	60,925
Human Resources:				
Human resources specialist salary	48,497	48,497	48,394	47,570
Schools, meetings, and mileage	10,000	10,000	1,794	6,700
Postage	500	500	260	357
Printing	6,000	6,000	2,369	(3,220)
Publications	1,000	1,000	199	139
Dues	2,700	2,700	2,674	988
Miscellaneous employee support	500	500	544	3,030
Supplies and equipment	1,500	1,500	1,360	175
Drug testing/fitness for duty	7,000	7,000	2,317	-
Total Human Resources	77,697	77,697	59,911	55,739
Information Technology:				
Miscellaneous salary	-	-	-	22,700
Information technology specialist salary	57,408	57,408	49,963	57,360
Schools, meetings, mileage	3,000	3,000	385	1,400
Cell phone stipend	600	600	525	600
Supplies and equipment	4,500	4,500	4,062	5,489
Data processing purchase	2,000	2,000	390	390

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Telephone - all offices	\$ 85,000	85,000	117,930	156,055
UPS/shipping fee	2,300	2,300	1,453	1,759
Enterprise system maintenance	74,375	74,375	89,245	58,776
Computer and website costs	3,000	3,000	3,148	2,184
Software	4,500	4,500	1,151	1,455
Printing and copying	28,500	28,500	28,744	18,598
Consulting	6,000	6,000	12,313	5,140
Equipment	30,500	30,500	27,673	8,774
Total Information Technology	301,683	301,683	336,982	340,680
County Clerk:				
County Clerk's salary	62,600	62,600	62,600	64,179
Deputies and switchboard operator	233,767	233,767	223,351	238,975
Maintenance/typewriter, microfilm	8,420	8,420	8,071	7,877
Postage and meter rent	6,800	6,800	6,404	6,411
Schools, meetings, and mileage	3,200	3,200	1,684	2,158
Memberships/dues	250	250	250	250
Supplies and equipment	5,800	5,800	3,843	5,005
Bookkeeping supplies and maintenance	6,900	6,900	6,097	8,265
Township supplies	1,300	1,300	600	1,369
Total County Clerk	329,037	329,037	312,900	334,489
Elections:				
Election deputy salary	46,592	46,592	44,667	47,701
Election deputy overtime	-	-	-	600
General primary judges' pay	9,400	9,400	-	35,662
General election judges' pay	40,000	40,000	34,454	37,167
General primary printing	1,500	1,500	-	8,209
General election printing	7,000	7,000	5,617	6,764
County supplies	1,500	1,500	900	(869)
General primary supplies	47,000	47,000	40,500	44,888
General election supplies	46,500	46,500	41,640	41,787
Voter registration and fees	10,000	10,000	6,490	4,244
Election equipment	13,750	13,750	866	34,822
Computer purchase and maintenance	12,000	12,000	11,348	11,053
Computer software	21,000	21,000	20,800	20,800
Total Elections	256,242	256,242	207,282	292,828

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 62,600	62,600	62,600	64,179
Deputies and extra help salaries	66,838	66,838	56,166	62,778
Computer service	12,500	12,500	11,985	11,667
Schools, meetings, and mileage	1,800	1,800	1,266	1,161
Supplies and equipment	7,000	7,000	5,655	5,865
Minor capital equipment	2,000	2,000	-	-
Tax bills - supplies and expense	18,000	18,000	20,277	16,137
Total County Treasurer	170,738	170,738	157,949	161,787
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	66,593	66,593	66,474	65,338
Deputies salaries	94,049	94,049	93,621	91,023
GIS map specialist	36,660	36,660	36,591	35,964
County mapping	13,000	13,000	8,004	11,573
Meetings and education	4,000	4,000	2,774	2,911
Mileage	900	900	455	82
Printing - legal notices	18,000	18,000	17,418	32,965
Supplies and equipment	7,000	7,000	7,169	8,230
Minor capital equipment	500	500	-	-
Total Supervisor of Assessments	240,702	240,702	232,506	248,086
Board of Review:				
Members salaries	14,500	14,500	13,806	15,148
Mileage	1,000	1,000	801	56
Total Board of Review	15,500	15,500	14,607	15,204
County Regional Planning Commission:				
Salaries:				
Director	18,047	18,047	18,346	18,073
Assistant	21,706	21,706	9,688	9,662
Secretary	16,133	16,133	16,002	15,661
Seminars (lodging, meals, registration, and miles)	500	500	90	220
Mileage	10,000	10,000	6,884	6,306
Postage	1,700	1,700	1,074	1,010

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
General and administration (Continued):				
County Regional Planning Commission (Continued):				
Publication	\$ 2,500	2,500	2,010	1,594
Office supplies	1,500	1,500	1,269	1,666
Planning commissioner per diem	4,500	4,500	975	800
Miscellaneous	100	100	-	88
Total County Regional Planning Commission	76,686	76,686	56,338	55,080
Livingston Board of Appeals:				
Per diem	3,360	3,360	1,840	1,760
Mileage	1,250	1,250	901	838
Total Livingston Board of Appeals	4,610	4,610	2,741	2,598
Maintenance - General:				
Maintenance supervisor's wages	54,891	54,891	41,463	57,498
Building maintenance salaries	88,454	88,454	97,047	83,494
Mileage reimbursement	1,800	1,800	-	-
Vehicle maintenance	500	500	1,901	2,202
Mowing Poor Farm Cemetery	-	-	-	2,400
Cell phone stipend	5,000	5,000	1,700	1,800
Minor capital equipment	7,000	7,000	6,800	-
County tool replacement and repair	500	500	81	29
Total Maintenance - General	158,145	158,145	148,992	147,423
Maintenance - Courthouse:				
Custodial salaries	31,460	31,460	33,550	30,820
General building repairs	15,000	15,000	12,187	1,100
Elevator maintenance	4,500	4,500	4,012	3,536
Maintenance of equipment	1,000	1,000	675	-
Water	5,000	5,000	5,387	3,541
Cleaning supplies	5,000	5,000	4,464	3,352
Equipment and supplies	1,000	1,000	579	362
Tool purchase	1,000	1,000	38	303
Beautification	6,000	6,000	4,008	4,234
Total Maintenance - Courthouse	69,960	69,960	64,900	47,248

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Law and Justice Center:				
Custodian salaries	\$ 31,974	31,974	31,463	31,977
Cleaning supplies	5,000	5,000	4,281	6,441
General building and maintenance	15,000	15,000	17,225	13,738
Elevator maintenance	500	500	600	106
Equipment maintenance	2,000	2,000	3,308	3
Courthouse security - maintenance	3,000	3,000	1,682	-
Water and sewer	7,500	7,500	12,552	12,327
Equipment and supplies	1,000	1,000	787	802
Tool purchase	-	-	-	1,465
Beautification	6,000	6,000	5,416	40
Total Maintenance - Law and Justice	71,974	71,974	77,314	66,899
Maintenance - Public Safety Complex:				
PSC Supervisor	50,565	50,565	50,530	49,686
Custodial salaries	57,990	57,990	58,881	57,375
General building repairs	27,500	27,500	18,727	29,342
Equipment maintenance	27,500	27,500	34,775	29,296
Snow removal	500	500	-	986
Meetings and travel	1,000	1,000	250	-
Water	20,800	29,800	32,062	21,666
Cleaning supplies	5,500	5,500	3,326	4,017
Total Maintenance - Public Safety	191,355	200,355	198,551	192,368
Regions Bank Building:				
Electricity	-	-	-	11,076
Heat/gas	-	-	-	3,888
Water	1,200	1,200	650	1,238
General building repairs	7,500	7,500	2,360	5,618
Beautification	3,000	3,000	1,850	2,489
Minor capital equipment	6,425	6,425	3,635	-
Cleaning supplies	1,000	1,000	970	1,059
Total Regions Bank Building	19,125	19,125	9,465	25,368

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
General and administration (Continued):				
Facility Systems:				
HVAC Coordinator	\$ 67,288	67,288	47,866	65,594
Equipment maintenance	22,700	22,700	5,077	-
Schools, meetings, and mileage	1,600	1,600	-	800
Cell phone	600	600	325	600
Electricity - Courthouse	34,000	34,000	17,112	20,635
Electricity - L&JC	40,000	40,000	56,535	50,880
Electricity - PSC	110,000	110,000	100,631	113,478
Electricity - Regions	16,000	16,000	10,128	-
Electricity - H&E	32,000	32,000	19,672	-
Gas - Courthouse	15,000	15,000	14,186	4,463
Gas - L&JC	34,000	34,000	19,453	798
Gas - PSC	36,500	36,500	39,148	30,195
Gas - Regions	6,000	6,000	1,833	-
Gas - H&E	22,000	22,000	11,902	-
Equipment and supplies	18,050	18,050	4,417	18,396
Tool purchases	7,400	7,400	7,171	8,839
Total Facility Systems	463,138	463,138	355,456	314,678
Total general and administration	2,712,006	2,721,006	2,475,460	2,544,393
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	67,100	67,100	68,359	68,886
Public Safety Director	2,500	2,500	2,386	2,309
Deputies salaries	1,507,351	1,507,351	1,520,369	1,567,627
Secretaries	86,305	86,305	85,794	83,518
Courthouse security pay	200,159	200,159	194,696	133,584
Deputies paid holiday	16,000	16,000	57,243	2,983
Deputies reim. salaries and overtime	1,500	1,500	779	2,478
Deputies overtime	79,000	79,000	119,835	98,449
Sheriff's Merit Commission	1,000	1,000	550	600
Legal fee/union activity	6,500	6,500	6,382	8,375
Investigative costs	3,500	3,500	3,117	2,988
LEADS/LEMS	12,350	12,350	11,294	9,194
Radio maintenance	12,000	12,000	4,755	8,847

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
Public Safety (Continued):				
Sheriff (Continued):				
Auto maintenance	\$ 200,000	200,000	196,462	205,755
School and travel	20,000	20,000	15,964	18,250
Dues	685	685	600	475
Supplies and equipment	15,250	15,250	14,111	14,398
ProActive unit - supplies and equipment	1,500	1,500	799	1,490
Uniform replacement	55,805	55,805	59,536	64,559
Damaged apparel	200	200	76	-
Court security - uniform replacement	8,000	8,000	9,019	8,671
Automobiles	120,000	120,000	92,098	141,851
Replacement vests	1,400	1,400	660	1,678
Total Sheriff	2,418,105	2,418,105	2,464,884	2,446,965
Jail:				
Jail administration	116,696	116,696	117,836	100,545
TCCO/admin/PT help	876,903	945,602	922,206	981,307
TCCO/paid holiday	10,528	10,528	27,285	7,850
Cooks	-	-	-	(5,103)
Overtime	53,000	62,000	63,924	42,785
Inmate meals	216,941	277,830	255,199	156,603
Repair and equipment maintenance	-	-	-	3,084
School and travel	20,500	20,500	22,852	19,635
Board and care of prisoners	57,000	57,000	50,511	44,650
Prisoners - medical	120,000	129,320	152,569	127,208
Supplies	10,400	10,400	8,947	7,790
Uniform replacement	48,400	55,400	57,525	46,907
Contractual services	-	-	-	1,969
Damaged apparel	200	200	-	-
Housekeeping supplies	-	-	-	62
Total Jail	1,530,568	1,685,476	1,678,854	1,535,292
County Coroner:				
Salary	47,500	47,500	47,500	46,939
Chief deputy coroner's salary	12,000	12,000	11,852	10,186
Assistant coroner's salary	9,000	9,000	3,198	5,760
Coroner's secretary	34,886	34,886	34,816	34,343
Extra summer help	3,000	3,000	-	3,228
On call pay	6,500	6,500	6,200	7,176

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
Public Safety (Continued):				
County Coroner (Continued):				
Inquests	\$ 1,000	1,000	494	1,703
Photocopier rental and maintenance	1,840	1,840	1,833	2,053
Registration/education	3,500	3,500	1,505	1,405
Mileage	4,000	4,000	2,212	2,755
Cell phones	800	800	739	649
Dues	1,020	1,020	1,020	550
Post mortem autopsies	90,000	90,000	71,160	110,629
Telecommunications	-	-	-	231
Office supplies	4,500	4,500	4,229	4,026
OSHA supplies	1,700	1,700	1,080	608
Equipment	5,000	5,000	1,511	1,452
Total County Coroner	226,246	226,246	189,349	233,693
Solid Waste Management:				
Solid waste management salary	30,079	30,079	28,545	29,335
Solid waste secretary	12,006	12,006	12,072	11,815
Auto maintenance	850	850	-	238
Education, travel, and membership	750	750	100	263
Mileage	2,250	2,250	1,185	1,064
Contractual	45,000	45,000	25,524	13,615
Program implementation	700	700	-	-
Office supplies	350	350	310	338
Miscellaneous	250	250	-	250
Total Solid Waste Management	92,235	92,235	67,736	56,918
ESDA:				
Salary	12,032	12,032	13,130	13,004
Cell phone	1,000	1,000	938	917
Supplies and other	3,000	3,000	1,302	521
Unified Command Post operations	3,500	3,500	1,280	1,183
Total ESDA	19,532	19,532	16,650	15,625
Total Public Safety	4,286,686	4,441,594	4,417,473	4,288,493

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	\$ 62,600	62,600	62,600	64,179
Deputies salaries	270,735	270,735	270,341	266,533
Extra help salaries	26,894	26,894	19,220	18,422
Witness fees, summons, subpoenas	2,400	2,400	772	2,274
Mileage	700	700	937	247
Printing	1,500	1,500	721	1,478
Association memberships	425	425	350	325
Supplies	14,500	14,500	13,102	13,974
Equipment	3,000	3,000	2,672	2,276
Total Circuit Clerk	382,754	382,754	370,715	369,708
State's Attorney's office:				
Salaries:				
State's Attorney salary	168,589	168,589	169,176	171,524
Employees' salary	397,794	397,794	338,018	379,851
Victim Coordinator - salary - Fund A	34,671	34,671	35,762	34,300
Part-time wages	15,659	15,659	96	-
Outsourced services	11,000	11,000	18,400	22,627
Trial expenditures	7,000	7,000	2,695	5,595
Appellate services	13,000	13,000	13,000	13,000
Cell phones	3,200	3,200	2,814	2,527
Operating expenditures	9,000	9,000	9,615	10,600
Supplies and equipment	26,000	26,000	18,334	25,442
Total State's Attorney's office	685,913	685,913	607,910	665,466
Public Defender:				
Salaries (includes assistant)	223,959	223,959	218,204	220,629
Postage	1,500	1,500	1,434	1,749
Meetings, meals, mileage	750	750	185	718
Publications	650	650	442	202
Supplies and miscellaneous	3,700	3,700	3,910	3,488
Total Public Defender	230,559	230,559	224,175	226,786

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
Judiciary and court related (Continued):				
Circuit Court:				
Secretaries	\$ 99,924	99,924	98,142	96,171
Bailiff and matrons	23,806	23,806	11,691	13,464
Court appointed counsel - regular	78,000	78,000	122,192	80,075
Special prosecutor fees	4,000	4,000	-	1,819
Interpreter fees	2,500	2,500	3,241	1,701
Jurors fees and mileage	64,000	64,000	43,753	46,767
Transcript fees	8,000	8,000	3,807	1,910
Pre-sentence evaluation fees	2,000	2,000	-	-
Judges' salaries	1,800	1,800	1,397	1,341
Jurors' meals	6,500	6,500	3,600	6,071
Court appointed physician	5,000	5,000	11,756	13,501
Supplies and equipment	10,000	10,000	7,860	10,130
Supplies and equipment - reporter	2,500	2,500	365	661
Books	10,000	10,000	7,827	8,446
Total Circuit Court	318,030	318,030	315,631	282,057
Jury Commission:				
Jury clerk's salary	30,202	30,202	25,833	28,766
Jury commissioner's salary	2,000	2,000	1,134	188
Supplies and equipment	5,800	5,800	4,973	3,846
Total Jury Commission	38,002	38,002	31,940	32,800
Court services department:				
Probation salaries - Director	76,323	76,323	78,005	74,907
Probation salaries	490,740	490,740	492,361	468,740
Admin/office assistants	77,234	77,234	72,663	89,782
Overtime	4,500	4,500	10,550	4,072
Legal Fees	-	-	-	8,479
Training	3,000	3,000	3,434	3,780
Mileage	5,000	5,000	3,886	5,888
Cell phones	2,400	2,400	2,406	2,251
Postage	2,700	2,700	2,107	888
Residential and institutional placements and detention	50,000	50,000	27,128	23,755
Individual service program	30,000	30,000	10,167	23,230
Contract - juvenile detention	80,000	80,000	72,567	105,126

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department (Continued):				
Supplies	\$ 2,500	2,500	832	2,008
Bills paid by County	4,000	4,000	3,820	11,153
Uniform reimbursement	1,800	1,800	3,270	-
Equipment	2,000	2,000	1,662	-
Officer's reimbursements	4,000	4,000	2,297	3,564
Total Court services department	836,197	836,197	787,155	827,623
Total judiciary and court related	2,491,455	2,491,455	2,337,526	2,404,440
Public Health and Welfare:				
Maintenance - Health and education building:				
Custodial salaries	48,073	48,073	45,906	47,151
General building repairs	15,000	15,000	7,335	16,879
Equipment maintenance	2,000	2,000	2,002	2,055
Electricity	-	-	-	23,627
Heat/gas	-	-	-	9,488
Water	5,000	5,000	5,099	5,046
Cleaning supplies	6,000	6,000	4,371	7,162
Total maintenance - health and education building	76,073	76,073	64,713	111,408
Total Public Health and Welfare	76,073	76,073	64,713	111,408
Employee benefits:				
Employer share of health insurance	965,576	965,576	901,386	931,946
Employer share of life insurance	3,200	3,200	2,638	2,629
Employee wellness program	2,000	2,000	1,140	1,140
Total Employee benefits	970,776	970,776	905,164	935,715
Other expenditures:				
Property taxes	7,500	7,500	6,853	6,487
Regional Office of Education	64,000	64,000	64,000	68,740
Miscellaneous	29,094	29,094	17,982	2,298
Contingency	150,000	150,000	-	226,032
Total other expenditures	250,594	250,594	88,835	303,557
Total expenditures	10,787,590	10,951,498	10,289,171	10,588,006

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Excess (deficiency) of revenues over (under) expenditures	\$ (3,050,092)	(3,214,000)	(2,142,616)	(2,865,278)
Other financing sources (uses):				
Operating transfers in from:				
Court Systems Fund	45,000	45,000	43,000	39,000
Victim Coordinator Services Fund	16,250	16,250	17,125	18,500
Court Security Fund	123,650	123,650	70,000	68,000
Arrestees' Medical Costs Fund	-	-	5,000	10,000
Court Automation Fund	5,000	5,000	5,000	5,000
Pontiac Host Agreement Account	2,384,957	2,384,957	2,118,928	2,376,794
Streator Host Agreement Account	92,235	92,235	67,994	58,057
Special Recording Fee Fund	20,000	20,000	20,000	28,000
Enterprise Zone Offset Account	150,000	150,000	150,000	150,000
Tort Judgment Account	25,000	25,000	25,000	25,000
GIS Fund	55,000	55,000	55,000	55,000
Treasurer Automation Fund	5,000	5,000	5,000	5,000
Document Storage Fund	25,000	25,000	15,000	20,000
County Highway Fund	3,000	3,000	-	-
Public Health Fund	3,000	3,000	-	-
Coroners Fees Fund	-	-	16,000	19,000
Mental Health Fund	3,000	3,000	-	-
Law Library Fund	2,150	2,150	2,125	2,114
Maintenance and Child Support Fee Fund	7,000	7,000	7,000	8,000
County Clerk Vital Records Fund	1,500	1,500	1,500	2,000
Probation Service Fee Fund	123,344	123,344	56,292	79,473
Operating transfers out to:				
Illinois Municipal Retirement Fund	(20,000)	(20,000)	(20,000)	(20,000)
Social Security Fund	(20,000)	(20,000)	(20,000)	(20,000)
Proceeds from disposal of capital assets	-	-	300	12,252
Total other financing sources (uses)	3,050,086	3,050,086	2,640,264	2,941,190
Net change in fund balance	\$ (6)	(163,914)	497,648	75,912
Fund balance, beginning of year, as previously reported			3,241,721	3,294,474
Prior period adjustment(s)			(146,039)	(128,665)
Fund balance, beginning of year, as restated			3,095,682	3,165,809
Net change in fund balance			497,648	75,912
Fund balance, end of year			\$ 3,593,330	3,241,721

COUNTY OF LIVINGSTON, ILLINOIS
TORT JUDGMENT ACCOUNT

SCHEDULE B-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 686,052	686,052	683,145	725,763
Interest on investments	500	500	442	653
Total revenues	686,552	686,552	683,587	726,416
Expenditures:				
Current:				
General and administration:				
Business auto insurance	65,000	65,000	53,786	45,406
General liability insurance	180,000	180,000	167,964	166,885
Bonds	9,300	9,300	2,914	606
Property insurance	196,000	196,000	196,242	156,374
Property appraisal	5,000	5,000	6,800	-
Worker's compensation insurance	218,500	218,500	205,415	233,874
Total expenditures	673,800	673,800	633,121	603,145
Excess (deficiency) of revenues over (under) expenditures	12,752	12,752	50,466	123,271
Other financing sources (uses):				
Operating transfers out:				
Transfer to general account	(25,000)	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	(25,000)	(25,000)	(25,000)	(25,000)
Net change in fund balance	\$ (12,248)	(12,248)	25,466	98,271
Fund balance, beginning of year			1,046,299	948,028
Fund balance, end of year			\$ 1,071,765	1,046,299

LIVINGSTON COUNTY, ILLINOIS
UNEMPLOYMENT INSURANCE ACCOUNT

SCHEDULE B-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 21,482	21,482	21,404	20,492
Interest on investments	250	250	227	218
Total revenues	21,732	21,732	21,631	20,710
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	40,000	40,000	9,268	5,690
Total expenditures	40,000	40,000	9,268	5,690
Excess (deficiency) of revenues over (under) expenditures	\$ (18,268)	(18,268)	12,363	15,020
Fund balance, beginning of year			112,573	97,553
Fund balance, end of year			\$ 124,936	112,573

COUNTY OF LIVINGSTON, ILLINOIS
LIVINGSTON COUNTY ENTERPRISE ZONE OFFSET ACCOUNT

SCHEDULE B-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees	\$ -	-	825,000	175,000
Interest on investments	50,000	50,000	39,524	53,519
Total revenues	50,000	50,000	864,524	228,519
Expenditures:				
Current:				
General and administrative:				
Proactive reimbursements	200,000	200,000	87,500	362,500
Economic development grants and loans	472,576	472,576	145,900	503,149
Odell tower operations	7,500	7,500	17,642	10,380
Other	46,467	46,467	248,468	23,000
Total expenditures	726,543	726,543	499,510	899,029
Excess (deficiency) of revenues over (under) expenditures	(676,543)	(676,543)	365,014	(670,510)
Other financing sources (uses):				
Operating transfers out	(375,000)	(375,000)	(150,000)	(150,000)
Total other financing sources (uses)	(375,000)	(375,000)	(150,000)	(150,000)
Net change in fund balance	\$ (1,051,543)	(1,051,543)	215,014	(820,510)
Fund balance, beginning of year			4,300,975	5,121,485
Fund balance, end of year			\$ 4,515,989	4,300,975

LIVINGSTON COUNTY, ILLINOIS
STREATOR HOST AGREEMENT ACCOUNT

SCHEDULE B-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees for service	\$ -	-	15,242	182,598
Interest on investments	11,000	11,000	10,822	12,497
Total revenues	11,000	11,000	26,064	195,095
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	11,000	11,000	26,064	195,095
Other financing sources (uses):				
Operating transfers out	(92,235)	(92,235)	(67,994)	(58,057)
Total other financing sources (uses)	(92,235)	(92,235)	(67,994)	(58,057)
Net change in fund balance	\$ (81,235)	(81,235)	(41,930)	137,038
Fund balance, beginning of year			1,604,592	1,467,554
Fund balance, end of year			\$ 1,562,662	1,604,592

LIVINGSTON COUNTY, ILLINOIS
WORKING CASH ACCOUNT

SCHEDULE B-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Interest on investments	\$ -	-	172	321
Total revenues	-	-	172	321
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	172	321
Fund balance, beginning of year			555,327	555,006
Fund balance, end of year			\$ 555,499	555,327

COUNTY OF LIVINGSTON, ILLINOIS
WINDFARM APPLICATION FEE ACCOUNT

SCHEDULE B-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Interest on investments	\$ 110	110	130	127
Total revenues	110	110	130	127
Expenditures:				
Current:				
General and administration				
Office supplies	-	-	-	128
Total expenditures	-	-	-	128
Excess (deficiency) of revenues over (under) expenditures	\$ 110	110	130	(1)
Fund balance, beginning of year			185,217	185,218
Fund balance, end of year			\$ 185,347	185,217

LIVINGSTON COUNTY, ILLINOIS
PONTIAC HOST AGREEMENT ACCOUNT

SCHEDULE B-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Contract payments	\$ 3,400,000	3,400,000	3,768,683	3,601,431
Interest on investments	70,000	70,000	18,071	45,124
Total revenues	3,470,000	3,470,000	3,786,754	3,646,555
Expenditures:				
Current:				
General and administration:				
Temporary office expenses	25,000	25,000	22,083	115,177
Miscellaneous	-	-	5,000	-
Public health and welfare:				
Health & Education building	250,000	250,000	-	11,000
Capital outlay:				
Courthouse	2,163,000	2,163,000	511,647	6,638,319
Law & justice building	500,000	500,000	73,159	177,069
General fund capital equipment	50,000	50,000	-	78,768
General fund information tech equipment	20,000	20,000	18,383	-
General fund jail equipment	7,900	7,900	7,900	-
General fund finance	25,000	25,000	-	-
ESTB dispatch	-	-	-	244,220
Total expenditures	3,040,900	3,040,900	638,172	7,264,553
Excess (deficiency) of revenues over (under) expenditures	429,100	429,100	3,148,582	(3,617,998)
Other financing sources (uses):				
Transfer to General Fund	(2,384,957)	(2,384,957)	(2,118,928)	(2,376,835)
Total other financing sources (uses)	(2,384,957)	(2,384,957)	(2,118,928)	(2,376,835)
Net change in fund balance	\$ (1,955,857)	(1,955,857)	1,029,654	(5,994,833)
Fund balance, beginning of year			3,423,940	9,418,773
Fund balance, end of year			\$ 4,453,594	3,423,940

LIVINGSTON COUNTY, ILLINOIS
CAPITAL PROJECTS ACCOUNT

SCHEDULE B-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Interest on investments	\$ 275,000	275,000	79,208	135,799
Total revenues	275,000	275,000	79,208	135,799
Expenditures				
Capital outlay	305,000	305,000	296,136	2,852,076
Total expenditures	305,000	305,000	296,136	2,852,076
Excess (deficiency) of revenues over (under) expenditures	\$ (30,000)	(30,000)	(216,928)	(2,716,277)
Fund balance, beginning of year			9,850,946	12,567,223
Fund balance, end of year			\$ 9,634,018	9,850,946

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2013

County Highway Fund

This fund is used to account for the general operations of the County Highway Department. Financing is principally provided by an annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the State of Illinois and County construct, improve, and maintain jointly). In addition to the ad valorem taxes, the county Highway Fund receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the State of Illinois or other units of local government.

County Motor Fuel Tax Fund

This fund is used to account for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided by the County's share of the State motor fuel tax.

County Aid to Bridges Fund

This fund is used to account for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by an annual property tax levy and matching grant agreements with the State of Illinois and the townships within the County. The funds are to be used for bridges, culverts, and drainage structures or grade separations, including embankment or trestle work approaches thereto.

Mentally Deficient Persons Fund

This fund is used to account for the operations and property tax levy for the care and treatment of mentally or developmentally disabled persons in the County.

Court Systems Fund

This fund is used to account for a fee collected by the Clerk of the Circuit Court for certain cases processed by the Circuit Clerk's office. The fee is applicable to all fines imposed for violations of the Illinois Vehicle Code or violations of similar provisions contained in County or Municipal ordinances. The funds are to be used by the County to assist in financing the operations of the court system in the County.

Social Security Fund

This fund is used to account for expenditures for Social Security for County employees. Financing is provided by an annual property tax levy, which produces a sufficient amount to pay the County's contributions to the federal government on behalf of the County employees.

Law Library Fund

This fund is used to account for the operations of the County's law library. Financing is provided by the charging and collecting of a County law library fee by the Circuit Clerk. Such fee is to be collected at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases. The facilities of the library are freely available to all licensed Illinois attorneys, judges, and other public officials of the County, and to all members of the public, whenever the courthouse is open.

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2013

Indemnity Fund

This fund is used to account for a specific element of the County's tax sale proceedings. Revenue in this fund is derived principally from a fee charged in connection with the purchase of all parcels in the annual real estate tax sale held by the County Collector resulting from unpaid property taxes. All fees received by the County Collector are paid to the County Treasurer for the purpose of payments made in satisfaction of judgments obtained against the County Treasurer by property owners who, without fault or negligence of their own, sustain loss or damage by reason of the issuance of the tax deed.

Special Recording Fee Fund

This fund is used to account for a recorder's automation fee collected by the County Clerk when documents are filed. These funds are to be used for a computerized document storage system or micrographics system established and maintained by the County Clerk's office.

Sheriff Drug Traffic Prevention Fund

This fund is used to account for monies received from various sources as a result of assets seized in drug-related convictions. These funds are to be used for financing drug traffic prevention expenditures in the County.

Court Automation Fund

This fund is used to account for an automated record-keeping system for the office of the Livingston County Circuit Clerk. Revenue in this fund is derived from the imposition of a three-dollar court automation fee to be paid in civil cases filed in Livingston County.

County Treasurer's Automation Fund

This fund is used to account for fees collected by the Treasurer for establishing and maintaining automated record-keeping systems in the office of the County Treasurer. Revenue in this fund is derived from the imposition of a fee on the sale of parcels of land held at tax sale.

Victim Coordinator Services Fund

This fund is used to account for monies received from the State of Illinois to be used to provide support services for victims of domestic violence.

Veteran's Assistance Fund

This fund is used to account for the operations of the County's programs to provide assistance to indigent war veterans. Financing is provided by an annual property tax levy.

Court Security Fund

This fund is used to account for a fee collected by the Clerk of the Circuit Court for cases processed in this office. Funds are used by the County for costs incurred in providing court security.

Probation Services Fee Fund

This fund is used to account for fees collected by the Circuit Clerk from adult offenders sentenced to probation.

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2013

Document Storage Fund

This fund is used to account for fees collected by the Circuit Clerk for court documentation storage. The funds are used to pay costs of document storage.

State's Attorney Drug Traffic Prevention Fund

This fund is used to account for monies received from various sources as a result of assets seized in drug-related convictions. These funds are to be used for financing drug traffic prevention and enforcement expenditures in the County.

State's Attorney Automation Fund

This fund is used to account for the fines collected by the State's Attorney's office. The funds are to be used to maintain automated record-keeping systems in the State's Attorney's office.

Arrestees' Medical Costs Fund

This fund is used to account for fees collected by the Clerk of the Circuit Court from defendants found guilty. Funds are used to pay for the medical costs of inmates.

Maintenance and Child Support Collection Fund

This fund is used to account for an annual fee collected by the Clerk of the Circuit Court. These funds are to be used for the costs of collecting and distributing maintenance and child support payments.

Vital Records Fund

This fund is used to account for fees collected by the County Clerk's office for certified copies of vital records. The funds are to be used by the County Clerk.

Sheriff E-Citation Fund

This fund is used to finance any of its lawful purposes or functions in relation to defraying the expenses associated with establishing, maintaining, and supporting the issuance of electronic citations.

County Extension Education Fund

This fund is used to account for the annual property tax levy for County extension education.

Criminal Justice Grant Fund

This fund is used to account for grant monies received in connection with criminal justice grants. Revenues are received from grants and expenditures are in accordance with grant provisions.

GIS Automation Fund

This fund is used to account for fees collected by the County Clerk's office for recorded documents. The funds are to be used for the County's Geographic Information Systems (GIS) automation.

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2013

Illinois Grants Fund

This fund is used to account for grants related to flood assistance.

Circuit Clerk Operations and Administration Fund

This fund is used to account for fees collected by the Clerk of the Circuit Court from any defendants found guilty of a violation of the Illinois Vehicle Code.

Highway Windfarm Agreements Fund

This fund is used to account for fees collected by the Highway Department from each windfarm for road maintenance. Fees include a minimum lump-sum payment and a monthly maintenance fee until the particular windfarm project is fully constructed.

Coroner's Fees Fund

This fund is used to account for fees received for autopsies.

Tax Sale in Error Fund

This fund is used to account for the collection of fees to reimburse the County for costs associated with refundings related to tax sales in error.

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Mentally Deficient Persons	Court Systems	Social Security
<u>Assets</u>							
Cash in bank	\$ 1,234,416	374,428	34,544	1,169	399,579	5,688	70,521
Certificates of deposit	2,370,000	250,000	390,000	675,000	-	-	325,000
Other investments	118,754	-	118,754	-	-	-	-
Receivables:							
Accounts	100,111	68,128	-	-	-	-	1,794
Accrued interest	2,637	148	47	140	70	-	165
Property taxes	2,723,148	726,481	-	363,243	437,613	-	864,088
Due from others	41,503	-	-	-	-	-	41,503
Due from State of Illinois	47,236	-	47,236	-	-	-	-
Total assets	\$ 6,637,805	1,419,185	590,581	1,039,552	837,262	5,688	1,303,071
<u>Liabilities and Fund Balance</u>							
Liabilities:							
Accounts payable	\$ 254,552	18,675	16,436	215,233	-	-	-
Due to others	12,579	-	-	-	-	-	38
Accrued items	17,373	11,590	3,460	-	-	-	-
Deferred revenue	2,497,560	667,636	-	333,818	402,543	-	801,220
Total liabilities	2,782,064	697,901	19,896	549,051	402,543	-	801,258
Fund balance:							
Restricted	1,303,761	-	-	290,910	43,843	-	501,813
Committed	442,126	-	-	-	-	5,688	-
Assigned	2,109,854	721,284	570,685	199,591	390,876	-	-
Total fund balance	3,855,741	721,284	570,685	490,501	434,719	5,688	501,813
Total liabilities and fund balance	\$ 6,637,805	1,419,185	590,581	1,039,552	837,262	5,688	1,303,071

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds					
	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
<u>Assets</u>						
Cash in bank	\$ 13,029	11,690	11,597	4,446	12,356	3,768
Certificates of deposit	-	250,000	140,000	-	75,000	10,000
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	-
Accrued interest	-	14	-	-	-	-
Property taxes	-	10,180	-	-	-	5,175
Due from others	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-
Total assets	\$ 13,029	271,884	151,597	4,446	87,356	18,943

Liabilities and Fund Balance

<u>Liabilities:</u>						
Accounts payable	\$ 1,455	-	106	-	-	1,652
Due to others	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	1,455	-	106	-	-	1,652
<u>Fund balance:</u>						
Restricted	8,140	65,323	80,273	-	33,289	-
Committed	3,434	-	71,218	-	54,067	17,291
Assigned	-	206,561	-	4,446	-	-
Total fund balance	11,574	271,884	151,491	4,446	87,356	17,291
Total liabilities and fund balance	\$ 13,029	271,884	151,597	4,446	87,356	18,943

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds					
	Victim Coordinator Services	Veteran's Assistance	Court Security	Probation Services Fee	Document Storage	State's Attorney Drug Traffic Prevention
Cash in bank	\$ 7,382	40,073	8,307	30,772	23,114	19,250
Certificates of deposit	-	-	-	110,000	100,000	-
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	50	-	4,532
Accrued interest	-	26	-	-	2	-
Property taxes	-	164,393	-	-	-	-
Due from others	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-
Total assets	\$ 7,382	204,492	8,307	140,822	123,116	23,782

Assets

Liabilities and Fund Balance

Liabilities:						
Accounts payable	\$ -	995	-	-	-	-
Due to others	-	-	-	-	-	-
Accrued items	-	2,323	-	-	-	-
Deferred revenue	1,584	151,300	-	-	-	-
Total liabilities	1,584	154,618	-	-	-	-
Fund balance:						
Restricted	5,600	49,874	1,220	28,988	-	20,134
Committed	198	-	7,087	111,834	123,116	-
Assigned	-	-	-	-	-	3,648
Total fund balance	5,798	49,874	8,307	140,822	123,116	23,782
Total liabilities and fund balance	\$ 7,382	204,492	8,307	140,822	123,116	23,782

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	State's Attorney Automation	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	County Extension Education	
<u>Assets</u>							
Cash in bank	\$ 3,552	4,431	2,031	9,339	2,569	-	-
Certificates of deposit	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	25	25
Property taxes	-	-	-	-	-	151,975	151,975
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Total assets	\$ 3,552	4,431	2,031	9,339	2,569	152,000	152,000
<u>Liabilities and Fund Balance</u>							
Liabilities:							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	12,541	12,541
Accrued items	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	139,459	139,459
Total liabilities	-	-	-	-	-	152,000	152,000
Fund balance:							
Restricted	3,550	2,422	-	6,135	2,567	-	-
Committed	-	-	2,031	-	-	-	-
Assigned	2	2,009	-	3,204	2	-	-
Total fund balance	3,552	4,431	2,031	9,339	2,569	-	-
Total liabilities and fund balance	\$ 3,552	4,431	2,031	9,339	2,569	152,000	152,000

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Criminal Justice Grant	GIS Automation	Illinois Grants	Circuit Clerk Operation and Administration	Highway Windfarm Agreements	Coroner's Fees	Tax Sale in Error
<u>Assets</u>							
Cash in bank	\$ 307	33,326	19	19,678	77,212	5,416	4,823
Certificates of deposit	-	-	-	-	-	-	45,000
Other investments	-	-	-	-	-	-	-
Receivables:	-	-	-	-	-	-	-
Accounts	-	-	-	-	12,000	4,037	9,570
Accrued interest	-	-	-	-	2,000	-	-
Property taxes	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Total assets	\$ 307	33,326	19	19,678	91,212	9,453	59,393
<u>Liabilities and Fund Balance</u>							
Liabilities:							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
Fund balance:							
Restricted	-	26,954	-	17,612	51,422	4,299	59,393
Committed	-	6,372	-	-	39,790	-	-
Assigned	307	-	19	2,066	-	5,154	-
Total fund balance	307	33,326	19	19,678	91,212	9,453	59,393
Total liabilities and fund balance	\$ 307	33,326	19	19,678	91,212	9,453	59,393

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2013

	Special Revenue Funds						
	Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Mentally Deficient Persons	Court Systems	Social Security
Revenues:							
Property taxes	\$ 2,350,615	653,079	-	326,479	389,187	-	697,675
Operating and capital grants	1,607,062	-	10,970	1,571,524	-	-	-
Motor fuel tax	883,914	-	883,914	-	-	-	-
Fees, fines, and charges for services	874,254	368,710	-	-	-	41,204	-
Interest	4,379	795	386	1,492	285	16	512
Other	23,664	17,226	6,135	-	-	-	-
Total revenues	5,743,888	1,039,810	901,405	1,899,495	389,472	41,220	698,187
Expenditures:							
Current:							
General administration	166,001	-	-	-	-	-	-
Public safety	5,124	-	-	-	-	-	-
Judiciary and court related	64,340	-	-	-	-	-	-
Public health and welfare	532,766	-	-	-	396,665	-	-
Transportation	3,055,284	849,198	766,435	1,439,651	-	-	-
Employee benefits	653,351	-	-	-	-	-	653,351
Capital Outlay	843,390	74,265	-	745,826	-	-	-
Total expenditures	5,320,256	923,463	766,435	2,185,477	396,665	-	653,351
Excess (deficiency) of revenues over (under) expenditures	423,632	116,347	134,970	(285,982)	(7,193)	41,220	44,836
Other financing sources (uses):							
Transfers in	36,115	-	-	-	-	-	36,115
Transfers out	(318,042)	-	-	-	-	(43,000)	-
Total other financing sources (uses)	(281,927)	-	-	-	-	(43,000)	36,115
Net change in fund balance	141,705	116,347	134,970	(285,982)	(7,193)	(1,780)	80,951
Fund balance, beginning of year	3,714,036	604,937	435,715	776,483	441,912	7,468	420,862
Fund balance, end of year	\$ 3,855,741	721,284	570,685	490,501	434,719	5,688	501,813

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2013

SCHEDULE C-2
(CONTINUED)

	Special Revenue Funds						
	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	Treasurer's Automation	County
Revenues:							
Property taxes	-	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	20,450	10,180	48,956	3,612	36,350	10,154	10,154
Interest	9	97	53	2	33	12	12
Other	-	-	-	-	-	-	-
Total revenues	20,459	10,277	49,009	3,614	36,383	10,166	10,166
Expenditures:							
Current:							
General administration	-	-	4,534	-	-	18,757	18,757
Public safety	-	-	-	4,967	-	-	-
Judiciary and court related	19,160	-	-	-	25,154	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	19,160	-	4,534	4,967	25,154	18,757	18,757
Excess (deficiency) of revenues over (under) expenditures	1,299	10,277	44,475	(1,353)	11,229	(8,591)	(8,591)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(2,125)	-	(20,000)	-	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	(2,125)	-	(20,000)	-	(5,000)	(5,000)	(5,000)
Net change in fund balance	(826)	10,277	24,475	(1,353)	6,229	(13,591)	(13,591)
Fund balance, beginning of year	12,400	261,607	127,016	5,799	81,127	30,882	30,882
Fund balance, end of year	\$ 11,574	\$ 271,884	\$ 151,491	\$ 4,446	\$ 87,356	\$ 17,291	\$ 17,291

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2013

SCHEDULE C-2
(CONTINUED)

	Special Revenue Funds					
	Victim Coordinator Services	Veteran's Assistance	Court Security	Probation Services Fee	Document Storage	State's Attorney Drug Traffic Prevention
Revenues:						
Property taxes	\$ -	145,304	-	-	-	-
Operating and capital grants	17,541	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	68,552	85,280	20,292	10,558
Interest	8	55	26	46	46	10
Other	-	303	-	-	-	-
Total revenues	17,549	145,662	68,578	85,326	20,338	10,568
Expenditures:						
Current:						
General administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	157
Judiciary and court related	-	-	-	-	15,647	-
Public health and welfare	-	136,101	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	23,299	-	-	-	-
Total expenditures	-	159,400	-	-	15,647	157
Excess (deficiency) of revenues over (under) expenditures	17,549	(13,738)	68,578	85,326	4,691	10,411
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(17,125)	-	(70,000)	(56,292)	(15,000)	-
Total other financing sources (uses)	(17,125)	-	(70,000)	(56,292)	(15,000)	-
Net change in fund balance	424	(13,738)	(1,422)	29,034	(10,309)	10,411
Fund balance, beginning of year	5,374	63,612	9,729	111,788	133,425	13,371
Fund balance, end of year	\$ 5,798	49,874	8,307	140,822	123,116	23,782

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2013

	Special Revenue Funds						
	State's Attorney Automation	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	County Extension Education	
Revenues:							
Property taxes	-	-	-	-	-	138,891	
Operating and capital grants	-	-	-	1,707	-	-	
Motor fuel tax	-	-	-	-	-	-	
Fees, fines, and charges for services	3,574	7,422	944	4,432	1,107	-	
Interest	2	7	8	5	1	25	
Other	-	-	-	-	-	-	
Total revenues	3,576	7,429	952	6,144	1,108	138,916	
Expenditures:							
Current:							
General administration	-	-	-	1,945	-	138,916	
Public safety	-	-	-	-	-	-	
Judiciary and court related	1,306	-	-	-	-	-	
Public health and welfare	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	
Employee benefits	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Total expenditures	1,306	-	-	1,945	-	138,916	
Excess (deficiency) of revenues over (under) expenditures	2,270	7,429	952	4,199	1,108	-	
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	
Transfers out	-	(5,000)	(7,000)	(1,500)	-	-	
Total other financing sources (uses)	-	(5,000)	(7,000)	(1,500)	-	-	
Net change in fund balance	2,270	2,429	(6,048)	2,699	1,108	-	
Fund balance, beginning of year	1,282	2,002	8,079	6,640	1,461	-	
Fund balance, end of year	3,552	4,431	2,031	9,339	2,569	-	

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2013

	Special Revenue Funds						
	Criminal Justice Grant	GIS Automation	Illinois Grants	Circuit Clerk Operation and Administration	Highway Windfarm Agreements	Coroner's Fees	Tax Sale in Error
Revenues:							
Property taxes	-	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	5,320	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	80,490	-	9,838	20,000	12,579	9,570
Interest	-	23	-	12	320	9	84
Other	-	-	-	-	-	-	-
Total revenues	-	80,513	-	9,850	20,320	17,908	9,654
Expenditures:							
Current:							
General administration	-	38	-	-	-	-	1,811
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	3,073	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	38	-	3,073	-	-	1,811
Excess (deficiency) of revenues over (under) expenditures	-	80,475	-	6,777	20,320	17,908	7,843
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(55,000)	-	-	-	(16,000)	-
Total other financing sources (uses)	-	(55,000)	-	-	-	(16,000)	-
Net change in fund balance	-	25,475	-	6,777	20,320	1,908	7,843
Fund balance, beginning of year	307	7,851	19	12,901	70,892	7,545	51,550
Fund balance, end of year	\$ 307	\$ 33,326	19	19,678	91,212	9,453	59,393

LIVINGSTON COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 374,428
Certificates of deposit	250,000
Receivables, net	
Accounts	68,128
Accrued interest	148
Property taxes	<u>726,481</u>
Total assets	<u>\$ 1,419,185</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 18,675
Accrued items	11,590
Deferred revenue	<u>667,636</u>
Total liabilities	<u>697,901</u>
Fund balance:	
Assigned	<u>721,284</u>
Total liabilities and fund balance	<u>\$ 1,419,185</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 656,320	656,320	653,079	715,562
Township MFT engineering	100,000	100,000	164,543	139,253
Township CAB engineering	9,000	9,000	41,453	13,121
Equipment rental	150,000	150,000	150,000	150,000
Interest on investments	1,400	1,400	795	796
Material sales to municipalities	15,000	15,000	12,714	37,548
Charges for services	9,000	9,000	-	-
Sale of used equipment	2,000	2,000	-	-
Miscellaneous	2,000	2,000	17,226	16,346
Total revenues	944,720	944,720	1,039,810	1,072,626
Expenditures:				
Salaries:				
Engineers and technicians	265,000	265,000	254,736	239,992
Secretary and bookkeeping	83,000	83,000	83,296	81,895
Day labor employees	201,100	201,100	205,418	207,286
Mileage of highway employees	500	500	163	274
Operating costs for office and garage	20,000	20,000	10,983	12,672
Copy machine	1,500	1,500	1,094	1,003
Advertising	1,500	1,500	1,206	1,146
Employee health insurance premiums	103,550	103,550	93,203	99,637
Gas, oil, and grease	85,000	85,000	80,992	72,842
Repair of machinery	67,000	67,000	49,310	55,439
Materials and supplies for road repairs	10,000	10,000	15,077	10,723
Repair of bridges and culverts	10,000	10,000	2,435	2,341
Miscellaneous	10,000	10,000	9,011	8,278
Purchase of machinery and equipment	91,000	91,000	2,150	139,070
Buildings and grounds maintenance	6,000	6,000	4,882	23,675
Computer hardware and software	12,000	12,000	9,965	12,881
Contractual services	35,000	35,000	27,427	13,548
Capital outlay	-	-	72,115	-
Total expenditures	1,002,150	1,002,150	923,463	982,702
Excess (deficiency) of revenues over (under) expenditures	\$ (57,430)	(57,430)	116,347	89,924
Fund balance, beginning of year			604,937	515,013
Fund balance, end of year			\$ 721,284	604,937

LIVINGSTON COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 34,544
Certificates of deposit	390,000
Other investments	118,754
Accrued interest receivable	47
Due from State of Illinois	<u>47,236</u>
Total assets	<u>\$ 590,581</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 16,436
Accrued items	<u>3,460</u>
Total liabilities	<u>19,896</u>
Fund Balance:	
Assigned	<u>570,685</u>
Total liabilities and fund balance	<u>\$ 590,581</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Motor fuel tax	\$ -	-	883,914	885,648
Grant revenue	-	-	10,970	-
Interest on investments	-	-	386	529
Miscellaneous	-	-	6,135	-
Total revenues	-	-	901,405	886,177
Expenditures:				
Contract construction	-	-	187,902	165,988
Day labor construction	-	-	174,962	179,625
Maintenance	-	-	296,575	490,114
Administration and engineering	-	-	106,996	106,037
Total expenditures	-	-	766,435	941,764
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	134,970	(55,587)
Fund balance, beginning of year			435,715	491,302
Fund balance, end of year			\$ 570,685	435,715

LIVINGSTON COUNTY, ILLINOIS
COUNTY AID TO BRIDGES FUND

SCHEDULE C-7

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 1,169
Certificates of deposit	675,000
Receivables, net	
Accrued interest	140
Property taxes	<u>363,243</u>
Total assets	<u>\$ 1,039,552</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 215,233
Deferred revenue	<u>333,818</u>
Total liabilities	<u>549,051</u>
Fund balance:	
Restricted	290,910
Assigned	<u>199,591</u>
Total fund balance	<u>490,501</u>
Total liabilities and fund balance	<u>\$ 1,039,552</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY AID TO BRIDGES FUND

SCHEDULE C-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 328,310	328,310	326,479	260,451
Grants in kind	-	-	1,571,524	-
Interest on investments	2,300	2,300	1,492	1,465
Total revenues	330,610	330,610	1,899,495	261,916
Expenditures:				
Aid to townships in building bridges on township roads	955,000	955,000	2,185,477	187,204
Total expenditures	955,000	955,000	2,185,477	187,204
Excess (deficiency) of revenues over (under) expenditures	\$ (624,390)	(624,390)	(285,982)	74,712
Fund balance, beginning of year			776,483	701,771
Fund balance, end of year			\$ 490,501	776,483

LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-9

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 399,579
Receivables, net	
Accrued interest	70
Property taxes	<u>437,613</u>
Total assets	<u>\$ 837,262</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Deferred revenue	<u>\$ 402,543</u>
Fund balance:	
Restricted	43,843
Assigned	<u>390,876</u>
Total fund balance	<u>434,719</u>
Total liabilities and fund balance	<u>\$ 837,262</u>

LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 390,818	390,818	389,187	372,673
Interest on investments	500	500	285	510
Total revenues	391,318	391,318	389,472	373,183
Expenditures:				
Staff salary and benefits	58,810	58,810	58,810	57,375
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	268,008	268,008	268,008	257,700
Hospital Birth to Three Services	35,000	35,000	33,775	25,103
Martin Luther Home	4,000	4,000	4,000	1,294
Service development	18,990	18,990	11,972	4,595
Leases/rent	1,500	1,500	1,500	1,500
Travel and meals	3,500	3,500	3,500	3,500
Contractual	3,000	3,000	3,000	2,000
Equipment	2,000	2,000	2,000	-
Professional dues/expenses	5,600	5,600	5,600	5,599
Audit	1,500	1,500	1,500	1,500
Commodities	2,000	2,000	2,000	4,000
Total expenditures	404,908	404,908	396,665	365,166
Excess (deficiency) of revenues over (under) expenditures	\$ (13,590)	(13,590)	(7,193)	8,017
Fund balance, beginning of year			441,912	433,895
Fund balance, end of year			\$ 434,719	441,912

LIVINGSTON COUNTY, ILLINOIS
COURT SYSTEMS FUND

SCHEDULE C-11

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 5,688
Total assets	<u>\$ 5,688</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 5,688
Total fund balance	<u>\$ 5,688</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-12

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Charges for services	\$ 45,000	45,000	41,204	40,085
Interest on investments	15	15	16	18
Total revenues	<u>45,015</u>	<u>45,015</u>	<u>41,220</u>	<u>40,103</u>
Expenditures:				
Court system costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,015</u>	<u>45,015</u>	<u>41,220</u>	<u>40,103</u>
Other financing sources (uses):				
Transfers out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(43,000)</u>	<u>(39,000)</u>
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(43,000)</u>	<u>(39,000)</u>
Net change in fund balance	<u>\$ 15</u>	<u>15</u>	<u>(1,780)</u>	<u>1,103</u>
Fund balance, beginning of year			<u>7,468</u>	<u>6,365</u>
Fund balance, end of year			<u>\$ 5,688</u>	<u>7,468</u>

LIVINGSTON COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-13

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 70,521
Certificates of deposit	325,000
Receivables, net	
Accounts	1,794
Accrued interest	165
Property taxes	864,088
Due from others	41,503
Total assets	<u>\$ 1,303,071</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to others	\$ 38
Deferred revenue	801,220
Total liabilities	<u>801,258</u>
Fund balance:	
Restricted	<u>501,813</u>
Total liabilities and fund balance	<u>\$ 1,303,071</u>

LIVINGSTON COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
General property tax	\$ 700,669	700,669	697,675	618,562
Interest on investments	650	650	512	539
Total revenues	701,319	701,319	698,187	619,101
Expenditures:				
County payment to social security	666,694	666,694	653,351	658,621
Total expenditures	666,694	666,694	653,351	658,621
Excess (deficiency) of revenues over (under) expenditures	34,625	34,625	44,836	(39,520)
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	16,115	38,235
General fund - replacement taxes	20,000	20,000	20,000	20,042
Total other financing sources (uses)	20,000	20,000	36,115	58,277
Net change in fund balance	\$ 54,625	54,625	80,951	18,757
Fund balance, beginning of year			420,862	402,105
Fund balance, end of year			\$ 501,813	420,862

LIVINGSTON COUNTY, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-15

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 13,029
Total assets	<u>\$ 13,029</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,455</u>
Fund balance:	
Restricted	8,140
Committed	<u>3,434</u>
Total fund balance	<u>11,574</u>
Total liabilities and fund balance	<u>\$ 13,029</u>

LIVINGSTON COUNTY, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Law library fees	\$ 17,000	17,000	20,450	21,460
Interest on investments	5	5	9	8
Total revenues	17,005	17,005	20,459	21,468
Expenditures:				
Books	14,500	14,500	19,160	15,852
Total expenditures	14,500	14,500	19,160	15,852
Excess (deficiency) of revenues over (under) expenditures	2,505	2,505	1,299	5,616
Other financing sources (uses):				
Transfers out	(2,150)	(2,150)	(2,125)	(2,115)
Total other financing sources (uses)	(2,150)	(2,150)	(2,125)	(2,115)
Net change in fund balance	\$ 355	355	(826)	3,501
Fund balance, beginning of year			12,400	8,899
Fund balance, end of year			\$ 11,574	12,400

LIVINGSTON COUNTY, ILLINOIS
INDEMNITY FUND

SCHEDULE C-17

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 11,690
Certificates of deposit	250,000
Receivables, net	
Accrued interest	14
Property taxes	10,180
Total assets	<u>\$ 271,884</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 65,323
Assigned fund balance	206,561
Total fund balance	<u>\$ 271,884</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-18

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ -	-	10,180	10,660
Interest on investments	-	-	97	258
Total revenues	-	-	10,277	10,918
Expenditures:				
Indemnity payments	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	10,277	10,918
Fund balance, beginning of year			261,607	250,689
Fund balance, end of year			<u>\$ 271,884</u>	<u>261,607</u>

LIVINGSTON COUNTY, ILLINOIS
SPECIAL RECORDING FEE FUND

SCHEDULE C-19

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 11,597
Certificates of deposit	<u>140,000</u>
Total assets	<u>\$ 151,597</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 106</u>
Fund balance:	
Restricted	80,273
Committed	<u>71,218</u>
Total fund balance	<u>151,491</u>
Total liabilities and fund balance	<u>\$ 151,597</u>

LIVINGSTON COUNTY, ILLINOIS
SPECIAL RECORDING FEE FUND

SCHEDULE C-20

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees	\$ 37,000	37,000	48,956	40,774
Interest on investments	200	200	53	78
Total revenues	37,200	37,200	49,009	40,852
Expenditures:				
Recorder's automation expense	75,000	75,000	4,534	8,067
Total expenditures	75,000	75,000	4,534	8,067
Excess (deficiency) of revenues over (under) expenditures	(37,800)	(37,800)	44,475	32,785
Other financing sources (uses):				
Transfers out	(20,000)	(20,000)	(20,000)	(28,000)
Total other financing sources (uses)	(20,000)	(20,000)	(20,000)	(28,000)
Net change in fund balance	\$ (57,800)	(57,800)	24,475	4,785
Fund balance, beginning of year			127,016	122,231
Fund balance, end of year			\$ 151,491	127,016

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-21

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 4,446
Total assets	<u>\$ 4,446</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ -
Assigned fund balance	<u>4,446</u>
Total fund balance	<u>\$ 4,446</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-22

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Forfeited funds	\$ -	-	3,612	10,114
Donations	-	-	-	630
Interest on investments	-	-	2	12
Total revenues	<u>-</u>	<u>-</u>	<u>3,614</u>	<u>10,756</u>
Expenditures:				
Drug traffic prevention	-	-	4,967	13,391
Total expenditures	<u>-</u>	<u>-</u>	<u>4,967</u>	<u>13,391</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	(1,353)	(2,635)
Fund balance, beginning of year			<u>5,799</u>	<u>8,434</u>
Fund balance, end of year			<u>\$ 4,446</u>	<u>5,799</u>

LIVINGSTON COUNTY, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-23

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 12,356
Certificates of deposit	75,000
Total assets	<u>\$ 87,356</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 33,289
Committed fund balance	54,067
Total fund balance	<u>\$ 87,356</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-24

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Court automation fees	\$ 37,003	37,003	36,350	38,457
Interest on investments	50	50	33	44
Total revenues	<u>37,053</u>	<u>37,053</u>	<u>36,383</u>	<u>38,501</u>
Expenditures:				
Automation	<u>19,004</u>	<u>19,004</u>	<u>25,154</u>	<u>19,522</u>
Total expenditures	<u>19,004</u>	<u>19,004</u>	<u>25,154</u>	<u>19,522</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,049</u>	<u>18,049</u>	<u>11,229</u>	<u>18,979</u>
Other financing sources (uses):				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ 13,049</u>	<u>13,049</u>	6,229	13,979
Fund balance, beginning of year			<u>81,127</u>	<u>67,148</u>
Fund balance, end of year			<u>\$ 87,356</u>	<u>81,127</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-25

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 3,768
Certificates of deposit	10,000
Receivables, net	
Due from collector	<u>5,175</u>
Total assets	<u>\$ 18,943</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,652</u>
Fund balance:	
Committed	<u>17,291</u>
Total liabilities and fund balance	<u>\$ 18,943</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-26

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees	\$ 10,500	10,500	10,154	10,404
Interest on investments	75	75	12	19
Total revenues	10,575	10,575	10,166	10,423
Expenditures:				
Treasurer's automation expenditures	8,500	8,500	18,757	5,378
Total expenditures	8,500	8,500	18,757	5,378
Excess (deficiency) of revenues over (under) expenditures	2,075	2,075	(8,591)	5,045
Other financing sources (uses):				
Transfers out	(5,000)	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	(5,000)	(5,000)	(5,000)	(5,000)
Net change in fund balance	\$ (2,925)	(2,925)	(13,591)	45
Fund balance, beginning of year			30,882	30,837
Fund balance, end of year			\$ 17,291	30,882

LIVINGSTON COUNTY, ILLINOIS
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-27

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 7,382
Total assets	<u>\$ 7,382</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Deferred revenues	<u>\$ 1,584</u>
Fund balance:	
Restricted	\$ 5,600
Committed	<u>198</u>
Total fund balance	<u>5,798</u>
Total liabilities and fund balance	<u>\$ 7,382</u>

LIVINGSTON COUNTY, ILLINOIS
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
State grant	\$ 16,250	16,250	17,541	16,500
Interest on investments	-	-	8	14
Total revenues	16,250	16,250	17,549	16,514
Expenditures				
Victim coordination expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	16,250	16,250	17,549	16,514
Other financing sources (uses):				
Transfers out	(16,250)	(16,250)	(17,125)	(18,500)
Total other financing sources (uses)	(16,250)	(16,250)	(17,125)	(18,500)
Net change in fund balance	\$ -	-	424	(1,986)
Fund balance, beginning of year			5,374	7,360
Fund balance, end of year			\$ 5,798	5,374

LIVINGSTON COUNTY, ILLINOIS
VETERANS ASSISTANCE FUND

SCHEDULE C-29

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 40,073
Receivables, net	
Accrued interest	26
Property taxes	164,393
Total assets	<u>\$ 204,492</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 995
Accrued items	2,323
Deferred revenue	151,300
Total liabilities	<u>154,618</u>
Fund balance:	
Restricted	<u>49,874</u>
Total liabilities and fund balance	<u>\$ 204,492</u>

LIVINGSTON COUNTY, ILLINOIS
VETERANS ASSISTANCE FUND

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property tax	\$ 145,883	145,883	145,304	139,095
Interest on investments	120	120	55	82
Donations and other	-	-	303	1,566
Total revenues	146,003	146,003	145,662	140,743
Expenditures:				
Superintendent	25,000	25,000	24,586	24,141
Temporary office help	15,800	15,800	16,348	13,704
Transportation of veterans	26,000	26,000	29,237	27,053
FICA	5,000	5,000	5,598	5,174
Unemployment	350	350	337	-
IMRF	4,850	4,850	4,353	4,501
Education and conventions	3,000	3,000	1,867	1,861
Office supplies	2,000	2,000	2,030	1,811
Postage	250	250	610	-
Telephone	3,000	3,000	2,950	3,000
Mileage	1,000	1,000	-	530
Van expenses	16,000	16,000	16,767	12,218
Office rent	4,800	4,800	4,800	4,800
Veterans emergency assistance	4,500	4,500	2,899	96
Groceries and medicine	5,000	5,000	4,716	2,041
Rent for veterans	13,000	13,000	14,004	8,559
Utilities for veterans	5,000	5,000	4,949	3,703
Emergency dental assistance	-	-	-	34,932
Miscellaneous	-	-	50	-
Capital outlay	28,500	28,500	23,299	-
Total expenditures	163,050	163,050	159,400	148,124
Excess (deficiency) of revenues over (under) expenditures	\$ (17,047)	(17,047)	(13,738)	(7,381)
Fund balance, beginning of year			63,612	70,993
Fund balance, end of year			\$ 49,874	63,612

LIVINGSTON COUNTY, ILLINOIS
COURT SECURITY FUND

SCHEDULE C-31

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 8,307
Total assets	<u>\$ 8,307</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,220
Committed fund balance	7,087
Total fund balance	<u>\$ 8,307</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-32

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Charges for services	\$ 80,000	80,000	68,552	70,668
Interest on investments	50	50	26	41
Total revenues	<u>80,050</u>	<u>80,050</u>	<u>68,578</u>	<u>70,709</u>
Expenditures:				
Court security costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>80,050</u>	<u>80,050</u>	<u>68,578</u>	<u>70,709</u>
Other financing sources (uses):				
Transfers out	(123,650)	(123,650)	(70,000)	(68,000)
Total other financing sources (uses)	<u>(123,650)</u>	<u>(123,650)</u>	<u>(70,000)</u>	<u>(68,000)</u>
Net change in fund balance	<u>\$ (43,600)</u>	<u>(43,600)</u>	<u>(1,422)</u>	<u>2,709</u>
Fund balance, beginning of year			<u>9,729</u>	<u>7,020</u>
Fund balance, end of year			<u>\$ 8,307</u>	<u>9,729</u>

LIVINGSTON COUNTY, ILLINOIS
PROBATION SERVICES FEE FUND

SCHEDULE C-33

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 30,772
Certificates of deposit	110,000
Accounts receivable, net	50
Total assets	<u>\$ 140,822</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 28,988
Committed fund balance	111,834
Total fund balance	<u>\$ 140,822</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-34

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Probation fees	\$ 75,620	75,620	85,280	67,734
Interest on investments	45	45	46	77
Total revenues	<u>75,665</u>	<u>75,665</u>	<u>85,326</u>	<u>67,811</u>
Expenditures:				
Miscellaneous	-	-	-	580
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>580</u>
Excess (deficiency) of revenues over (under) expenditures	<u>75,665</u>	<u>75,665</u>	<u>85,326</u>	<u>67,231</u>
Other financing sources (uses):				
Transfers out	<u>(123,344)</u>	<u>(123,344)</u>	<u>(56,292)</u>	<u>(79,473)</u>
Total other financing sources (uses)	<u>(123,344)</u>	<u>(123,344)</u>	<u>(56,292)</u>	<u>(79,473)</u>
Net change in fund balance	<u>\$ (47,679)</u>	<u>(47,679)</u>	29,034	(12,242)
Fund balance, beginning of year			<u>111,788</u>	<u>124,030</u>
Fund balance, end of year			<u>\$ 140,822</u>	<u>111,788</u>

LIVINGSTON COUNTY, ILLINOIS
DOCUMENT STORAGE FUND

SCHEDULE C-35

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 23,114
Certificates of deposit	100,000
Accrued interest receivable	2
Total assets	<u>\$ 123,116</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ -
Committed fund balance	123,116
Total fund balance	<u>\$ 123,116</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-36

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Document storage fees	\$ 26,000	26,000	20,292	22,698
Interest on investments	140	140	46	92
Total revenues	<u>26,140</u>	<u>26,140</u>	<u>20,338</u>	<u>22,790</u>
Expenditures:				
Document storage expenditures	<u>10,701</u>	<u>10,701</u>	<u>15,647</u>	<u>16,231</u>
Total expenditures	<u>10,701</u>	<u>10,701</u>	<u>15,647</u>	<u>16,231</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,439</u>	<u>15,439</u>	<u>4,691</u>	<u>6,559</u>
Other financing sources (uses):				
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(15,000)</u>	<u>(20,000)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(15,000)</u>	<u>(20,000)</u>
Net change in fund balance	<u>\$ (9,561)</u>	<u>(9,561)</u>	<u>(10,309)</u>	<u>(13,441)</u>
Fund balance, beginning of year			<u>133,425</u>	<u>146,866</u>
Fund balance, end of year			<u>\$ 123,116</u>	<u>133,425</u>

LIVINGSTON COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-37

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 19,250
Accounts receivable, net	4,532
Total assets	<u>\$ 23,782</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 20,134
Assigned fund balance	3,648
Total fund balance	<u>\$ 23,782</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Forfeited funds	\$ -	-	10,558	2,664
Interest on investments	-	-	10	8
Total revenues	<u>-</u>	<u>-</u>	<u>10,568</u>	<u>2,672</u>
Expenditures:				
Drug traffic prevention expenditures	-	-	157	203
Total expenditures	<u>-</u>	<u>-</u>	<u>157</u>	<u>203</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	10,411	2,469
Fund balance, beginning of year			<u>13,371</u>	<u>10,902</u>
Fund balance, end of year			<u>\$ 23,782</u>	<u>13,371</u>

LIVINGSTON COUNTY, ILLINOIS
STATE'S ATTORNEY'S AUTOMATION FUND

SCHEDULE C-39

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 3,552
Total assets	<u>\$ 3,552</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 3,550
Assigned fund balance	2
Total fund balance	<u>\$ 3,552</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fines, fees, and forfeitures	\$ -	-	3,574	1,282
Interest on investments	-	-	2	-
Total revenues	<u>-</u>	<u>-</u>	<u>3,576</u>	<u>1,282</u>
Expenditures:				
Judiciary and court related	-	-	1,306	-
Total expenditures	<u>-</u>	<u>-</u>	<u>1,306</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	2,270	1,282
Fund balance, beginning of year			1,282	-
Fund balance, end of year			<u>\$ 3,552</u>	<u>1,282</u>

LIVINGSTON COUNTY, ILLINOIS
ARRESTEES MEDICAL COSTS FUND

SCHEDULE C-41

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 4,431
Total assets	<u>\$ 4,431</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 2,422
Assigned fund balance	2,009
Total fund balance	<u>\$ 4,431</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Arrestees fee	\$ -	-	6,355	4,863
Reimbursements - other counties	-	-	1,067	-
Interest on investments	-	-	7	16
Total revenues	<u>-</u>	<u>-</u>	<u>7,429</u>	<u>4,879</u>
Expenditures:				
Inmate prescriptions	-	-	-	1,093
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,093</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>7,429</u>	<u>3,786</u>
Other financing sources (uses):				
Transfers out	-	-	(5,000)	(10,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>2,429</u>	<u>(6,214)</u>
Fund balance, beginning of year			<u>2,002</u>	<u>8,216</u>
Fund balance, end of year			<u>\$ 4,431</u>	<u>2,002</u>

LIVINGSTON COUNTY, ILLINOIS
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-43

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 2,031
Accounts receivable, net	-
Total assets	<u>\$ 2,031</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ -
Committed fund balance	2,031
Total fund balance	<u>\$ 2,031</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-44

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Maintenance and child support fees	\$ 7,056	7,056	944	6,299
Interest on investments	-	-	8	9
Total revenues	<u>7,056</u>	<u>7,056</u>	<u>952</u>	<u>6,308</u>
Expenditures				
General government expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,056</u>	<u>7,056</u>	<u>952</u>	<u>6,308</u>
Other financing sources (uses):				
Transfers out	(7,000)	(7,000)	(7,000)	(8,000)
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(8,000)</u>
Net change in fund balance	<u>\$ 56</u>	<u>56</u>	<u>(6,048)</u>	<u>(1,692)</u>
Fund balance, beginning of year			<u>8,079</u>	<u>9,771</u>
Fund balance, end of year			<u>\$ 2,031</u>	<u>8,079</u>

LIVINGSTON COUNTY, ILLINOIS
VITAL RECORDS FUND

SCHEDULE C-45

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 9,339
Total assets	<u>\$ 9,339</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 6,135
Assigned fund balance	3,204
Total fund balance	<u>\$ 9,339</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-46

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
State grant	\$ -	-	1,707	1,150
Fees	4,500	4,500	4,432	4,374
Interest on investments	2	2	5	4
Total revenues	<u>4,502</u>	<u>4,502</u>	<u>6,144</u>	<u>5,528</u>
Expenditures:				
Vital records expense	2,000	2,000	238	83
State grant expense	-	-	1,707	-
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,945</u>	<u>83</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,502</u>	<u>2,502</u>	<u>4,199</u>	<u>5,445</u>
Other financing sources (uses):				
Transfers out	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(2,000)</u>
Total other financing sources (uses)	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(2,000)</u>
Net change in fund balance	<u>\$ 1,002</u>	<u>1,002</u>	2,699	3,445
Fund balance, beginning of year			<u>6,640</u>	<u>3,195</u>
Fund balance, end of year			<u>\$ 9,339</u>	<u>6,640</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF E CITATION FUND

SCHEDULE C-47

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 2,569
Total assets	<u>\$ 2,569</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 2,567
Assigned fund balance	2
Total fund balance	<u>\$ 2,569</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-48

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Forfeited funds	\$ -	-	1,107	1,106
Interest on investments	-	-	1	1
Total revenues	<u>-</u>	<u>-</u>	<u>1,108</u>	<u>1,107</u>
Expenditures:				
General administration	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>1,108</u>	<u>1,107</u>
Fund balance, beginning of year			<u>1,461</u>	<u>354</u>
Fund balance, end of year			<u>\$ 2,569</u>	<u>1,461</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY EXTENSION EDUCATION FUND

SCHEDULE C-49

Balance Sheet
November 30, 2013

<u>Assets</u>	
Receivables, net	
Accrued interest	\$ 25
Property taxes	151,975
Total assets	<u>\$ 152,000</u>
<u>Liabilities</u>	
Liabilities:	
Due to others	\$ 12,541
Deferred revenue	139,459
Total liabilities	<u>\$ 152,000</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-50

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Property tax	\$ 139,459	139,459	138,891	132,990
Interest on investments	-	-	25	26
Total revenues	<u>139,459</u>	<u>139,459</u>	<u>138,916</u>	<u>133,016</u>
Expenditures:				
County cooperative extension education service	<u>139,459</u>	<u>139,459</u>	<u>138,916</u>	<u>133,016</u>
Total expenditures	<u>139,459</u>	<u>139,459</u>	<u>138,916</u>	<u>133,016</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS
CRIMINAL JUSTICE GRANT FUND

SCHEDULE C-51

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 307
Total assets	<u>\$ 307</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ -
Assigned fund balance	307
Total fund balance	<u>\$ 307</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest on investments	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures				
Grant expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	-
Fund balance, beginning of year			307	307
Fund balance, end of year			<u>\$ 307</u>	<u>307</u>

LIVINGSTON COUNTY, ILLINOIS
GIS AUTOMATION FUND

SCHEDULE C-53

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 33,326
Total assets	<u>\$ 33,326</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 26,954
Committed fund balance	6,372
Total fund balance	<u>\$ 33,326</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-54

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ 56,000	56,000	80,490	54,508
Interest on investments	12	12	23	25
Total revenues	<u>56,012</u>	<u>56,012</u>	<u>80,513</u>	<u>54,533</u>
Expenditures				
GIS automation expenditures	-	-	38	-
Total expenditures	<u>-</u>	<u>-</u>	<u>38</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>56,012</u>	<u>56,012</u>	<u>80,475</u>	<u>54,533</u>
Other financing sources (uses):				
Transfers out	(55,000)	(55,000)	(55,000)	(55,000)
Total other financing sources (uses)	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>
Net change in fund balance	<u>\$ 1,012</u>	<u>1,012</u>	25,475	(467)
Fund balance, beginning of year			<u>7,851</u>	<u>8,318</u>
Fund balance, end of year			<u>\$ 33,326</u>	<u>7,851</u>

COUNTY OF LIVINGSTON, ILLINOIS
ILLINOIS GRANTS FUND

SCHEDULE C-55

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 19
Total assets	<u>\$ 19</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 19
Total fund balance	<u>\$ 19</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
State grants	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
State grant expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	-
Fund balance, beginning of year			<u>19</u>	<u>19</u>
Fund balance, end of year			<u>\$ 19</u>	<u>19</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-57

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 19,678
Total assets	<u>\$ 19,678</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 17,612
Assigned fund balance	2,066
Total fund balance	<u>\$ 19,678</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-58

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees for services	\$ -	-	9,838	10,878
Interest on investments	-	-	12	8
Total revenues	<u>-</u>	<u>-</u>	<u>9,850</u>	<u>10,886</u>
Expenditures:				
Operation and administration expenses	-	-	3,073	2,043
Total expenditures	<u>-</u>	<u>-</u>	<u>3,073</u>	<u>2,043</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	6,777	8,843
Fund balance, beginning of year			<u>12,901</u>	<u>4,058</u>
Fund balance, end of year			<u>\$ 19,678</u>	<u>12,901</u>

LIVINGSTON COUNTY, ILLINOIS
HIGHWAY WINDFARM AGREEMENTS FUND

SCHEDULE C-59

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 77,212
Receivables, net	
Accounts	12,000
Accrued interest	2,000
Total assets	<u>\$ 91,212</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 51,422
Committed fund balance	39,790
Total fund balance	<u>\$ 91,212</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-60

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Minonk windfarm	\$ -	-	20,000	16,000
Interest on investments	1,000	1,000	320	1,811
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>20,320</u>	<u>17,811</u>
Expenditures:				
Highway engineering expenditures	60,000	60,000	-	222,044
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>222,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (59,000)</u>	<u>(59,000)</u>	20,320	(204,233)
Fund balance, beginning of year			<u>70,892</u>	<u>275,125</u>
Fund balance, end of year			<u>\$ 91,212</u>	<u>70,892</u>

LIVINGSTON COUNTY, ILLINOIS
CORONER'S FEES FUND

SCHEDULE C-61

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 5,416
Accounts receivable, net	4,037
Total assets	<u>\$ 9,453</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,299
Assigned fund balance	5,154
Total fund balance	<u>\$ 9,453</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-62

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
State grant	\$ -	-	5,320	4,412
Fees	-	-	12,579	16,988
Interest on investments	-	-	9	13
Total revenues	<u>-</u>	<u>-</u>	<u>17,908</u>	<u>21,413</u>
Expenditures				
General expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>17,908</u>	<u>21,413</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>(16,000)</u>	<u>(19,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(16,000)</u>	<u>(19,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>1,908</u>	<u>2,413</u>
Fund balance, beginning of year			<u>7,545</u>	<u>5,132</u>
Fund balance, end of year			<u>\$ 9,453</u>	<u>7,545</u>

LIVINGSTON COUNTY, ILLINOIS
TAX SALE IN ERROR FUND

SCHEDULE C-63

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash on hand and in bank	\$ 4,823
Certificates of deposit	45,000
Accounts receivable, net	9,570
Total assets	<u>\$ 59,393</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 59,393
Total fund balance	<u>\$ 59,393</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

SCHEDULE C-64

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ -	-	9,570	20,540
Interest on investments	-	-	84	84
Miscellaneous	-	-	-	35,530
Total revenues	<u>-</u>	<u>-</u>	<u>9,654</u>	<u>56,154</u>
Expenditures:				
General government	-	-	1,811	4,604
Total expenditures	<u>-</u>	<u>-</u>	<u>1,811</u>	<u>4,604</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>7,843</u>	<u>51,550</u>
Fund balance, beginning of year			<u>51,550</u>	<u>-</u>
Fund balance, end of year			<u>\$ 59,393</u>	<u>51,550</u>

LIVINGSTON COUNTY, ILLINOIS

Enterprise Fund Fund Descriptions For the Year Ended November 30, 2013

County Nursing Home Fund

This fund is used to account for the operations and maintenance of the County-owned nursing home. Financing is provided by patient room and care charges received from private sources and from the State of Illinois. Other County funds have also assisted in supporting the nursing home.

LIVINGSTON COUNTY, ILLINOIS
ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

SCHEDULE D

Statement of Net Position

November 30, 2013

(With Comparative Figures for November 30, 2012)

	November 30,	
	2013	2012
<u>Assets</u>		
Cash on hand and in bank	\$ 591,360	590,943
Other investments	5,022	5,022
Capital assets:		
Land	199,500	199,500
Buildings and improvements	3,063,362	3,063,362
Equipment	1,030,003	1,030,003
Accumulated depreciation	(2,733,278)	(2,649,897)
Total assets	<u>\$ 2,155,969</u>	<u>2,238,933</u>
<u>Liabilities</u>		
Liabilities:		
Accounts payable	\$ 334,532	334,532
Total liabilities	<u>334,532</u>	<u>334,532</u>
<u>Net Position</u>		
Invested in capital assets	1,559,587	1,642,968
Unrestricted	261,850	261,433
Total net position	<u>1,821,437</u>	<u>1,904,401</u>
Total liabilities and net position	<u>\$ 2,155,969</u>	<u>2,238,933</u>

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

Combining Statement of Net Position

November 30, 2013

(With Comparative Figures for November 30, 2012)

				Totals November 30,	
	ETSB / 911	Dispatch	Wireless	2013	2012
<u>Assets</u>					
Cash and cash equivalents	\$ 50,665	10,258	188,839	249,762	204,780
Certificates of deposit	-	6,564	330,478	337,042	433,062
Accounts receivable	27,846	4,138	63,862	95,846	82,026
Accrued interest	-	30	206	236	611
Due from other funds	-	-	-	-	6,423
Capital assets (net of accumulated depreciation)	165,550	193,715	22,826	382,091	439,000
Total assets	<u>\$ 244,061</u>	<u>214,705</u>	<u>606,211</u>	<u>1,064,977</u>	<u>1,165,902</u>
<u>Liabilities</u>					
Accounts payable	\$ 11,209	3,117	94	14,420	13,196
Accrued expenses	9,616	48,326	-	57,942	48,964
Deferred revenue	-	6,362	-	6,362	5,913
Due to other funds	-	-	-	-	6,423
Total liabilities	<u>20,825</u>	<u>57,805</u>	<u>94</u>	<u>78,724</u>	<u>74,496</u>
<u>Net Position</u>					
Invested in capital assets	165,550	193,715	22,826	382,091	439,000
Unrestricted	57,686	(36,815)	583,291	604,162	652,406
Total net position	<u>223,236</u>	<u>156,900</u>	<u>606,117</u>	<u>986,253</u>	<u>1,091,406</u>
Total liabilities and net position	<u>\$ 244,061</u>	<u>214,705</u>	<u>606,211</u>	<u>1,064,977</u>	<u>1,165,902</u>

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

Combining Statement of Revenue, Expenses, and Changes in Net Position

For the Year Ended November 30, 2013

(With Comparative Figures for the Year Ended November 30, 2012)

	ETSB / 911	Dispatch	Wireless	Totals Year Ended November 30,	
				2013	2012
Operating revenue:					
Service revenues	\$ 207,914	478,149	208,265	894,328	931,061
Other revenues	-	-	31,838	31,838	-
Capital grants	-	-	-	-	157,574
Total operating revenue	207,914	478,149	240,103	926,166	1,088,635
Operating expenses:					
Salaries and payroll taxes	72,390	564,124	-	636,514	652,151
Contractual services	10,471	5,523	401	16,395	8,433
Mapping	-	-	6,880	6,880	6,880
Lease expenses	-	17,887	-	17,887	21,877
Insurance	7,764	82,169	-	89,933	86,810
Small equipment	-	3,547	-	3,547	9,341
Utilities	139,090	-	1,103	140,193	140,945
Repairs & maintenance	2,668	19,817	150	22,635	23,794
Supplies	5,159	41	-	5,200	21,291
Miscellaneous	6,592	15,222	-	21,814	20,352
Mileage	954	1,391	42	2,387	2,609
Depreciation	35,258	33,661	1,630	70,549	81,801
Total operating expenses	280,346	743,382	10,206	1,033,934	1,076,284
Operating income (loss)	(72,432)	(265,233)	229,897	(107,768)	12,351
Nonoperating revenue:					
Interest on investments	409	163	2,043	2,615	5,111
Income (loss) before transfers	(72,023)	(265,070)	231,940	(105,153)	17,462
Transfers in	34,352	220,550	-	254,902	293,409
Transfers out	(80,550)	-	(174,352)	(254,902)	(293,409)
Change in net position	(118,221)	(44,520)	57,588	(105,153)	17,462
Net position, beginning of year	341,457	201,420	548,529	1,091,406	1,073,944
Net position, end of year	\$ 223,236	156,900	606,117	986,253	1,091,406

LIVINGSTON COUNTY, ILLINOIS
 COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

SCHEDULE E-3

Statement of Cash Flows

For the Year Ended November 30, 2013

(With Comparative Figures for the Year Ended November 30, 2012)

	Totals	
	Year Ended November 30, 2013	2012
Cash flows from operating activities		
Cash received for services and from phone companies	\$ 887,755	943,936
Other cash receipts	31,838	157,574
Cash payments to employees	(645,492)	(647,992)
Cash payments to suppliers for goods and services	(332,070)	(341,351)
Net cash provided by operating activities	(57,969)	112,167
Cash flows from investing activities		
Interest on investments	2,615	5,706
Purchase of investments	(117,665)	(134,792)
Proceeds from sale of investments	231,641	129,758
Purchase of capital assets	(13,640)	(196,259)
Net cash used in investing activities	102,951	(195,587)
Net decrease in cash on hand and in bank	44,982	(83,420)
Cash on hand and in bank, beginning of year	204,780	288,200
Cash on hand and in bank, end of year	\$ 249,762	204,780
Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ (107,768)	12,351
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	70,549	81,801
Effects of changes in operating assets and liabilities:		
Accounts receivable	(7,022)	13,325
Prepaid expenses	-	5,141
Accounts payable	(5,199)	(4,160)
Deferred revenue	449	(450)
Accrued expenses	(8,978)	4,159
Net cash provided by operating activities	\$ (57,969)	112,167

LIVINGSTON COUNTY, ILLINOIS

Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2013

Private Purpose Trust Funds

Township Motor Fuel Tax Fund

This fund is used to account for the County's stewardship of the assets held in trust for the benefit of the township road districts. The County Superintendent of Highways acts as a trustee for the Township road districts and directs the Township Commissioners as to the best methods of repair, maintenance, and improvements of highways and bridges in their districts. Financing is provided by the Township's allocation of the state motor fuel taxes and interest on invested funds.

Township Bridge Program Fund

This fund is used to account for the County's stewardship of the assets held in trust in connection with the Township Bridge Program. The fund receives payment from the State and Townships under matching agreements and administers the program as the trustee for both the State and Townships.

Agency Funds

The County maintains a variety of agency funds. At any given point in time, total agency fund assets are equally offset by related liabilities, including amounts due to the parties for whom the assets are being held (taxing bodies, for instance). Agency funds have no fund equity, and do not involve measurement of revenues, expenditures, or expenses.

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS

SCHEDULE F-1

Combining Statement of Fiduciary Net Position
November 30, 2013
(With Comparative Figures for November 30, 2012)

	November 30, 2013			November 30, 2012
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 1,391	83,638	85,029	367,447
Certificates of deposit	1,875,500	42,000	1,917,500	672,500
Other investments	677,730	-	677,730	1,377,820
Accrued interest receivable	226	5	231	81
Due from State of Illinois	153,501	-	153,501	176,015
Total assets	<u>\$ 2,708,348</u>	<u>125,643</u>	<u>2,833,991</u>	<u>2,593,863</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	<u>\$ 288,095</u>	<u>110,303</u>	<u>398,398</u>	<u>403,561</u>
Net Position				
Restricted for township transportation projects	<u>2,420,253</u>	<u>15,340</u>	<u>2,435,593</u>	<u>2,190,302</u>
Total liabilities and net position	<u>\$ 2,708,348</u>	<u>125,643</u>	<u>2,833,991</u>	<u>2,593,863</u>

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS

SCHEDULE F-2

Combining Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013
(With Comparative Figures for the Year Ended November 30, 2012)

	Year Ended November 30, 2013			Year Ended November 30, 2012
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Revenues:				
State of Illinois	\$ 2,626,766	512,032	3,138,798	2,835,778
Interest on investments	1,988	191	2,179	3,071
Miscellaneous	-	-	-	74,357
Total revenues	<u>2,628,754</u>	<u>512,223</u>	<u>3,140,977</u>	<u>2,913,206</u>
Expenditures:				
Transportation	<u>2,394,425</u>	<u>501,261</u>	<u>2,895,686</u>	<u>3,475,775</u>
Total expenditures	<u>2,394,425</u>	<u>501,261</u>	<u>2,895,686</u>	<u>3,475,775</u>
Excess (deficiency) of revenues over (under) expenditures	234,329	10,962	245,291	(562,569)
Net position, beginning of year	<u>2,185,924</u>	<u>4,378</u>	<u>2,190,302</u>	<u>2,752,871</u>
Net position, end of year	<u>\$ 2,420,253</u>	<u>15,340</u>	<u>2,435,593</u>	<u>2,190,302</u>

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE G-1

Combining Statement of Assets and Liabilities
November 30, 2013

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Restitution Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
<u>Assets</u>							
Cash on hand and in bank	\$ 5,835,188	4,242,335	500	407,205	-	8,841	8,871
Certificates of deposit	176,992	-	-	84,828	-	-	-
Other investments	374,410	374,410	-	-	-	-	-
Delinquent taxes receivable	60,168	60,168	-	-	-	-	-
Total assets	\$ 6,446,758	4,676,913	500	492,033	-	8,841	8,871
<u>Liabilities</u>							
Liabilities:							
Due to others	\$ 6,446,757	4,676,913	500	492,033	-	8,841	8,871
Total liabilities	\$ 6,446,757	4,676,913	500	492,033	-	8,841	8,871

Combining Statement of Assets and Liabilities
November 30, 2013

	Federal Tax Payment Fund	Payroll Account Direct Deposit Fund	Probation and Court Services Fund	Rental Housing Surcharge Fund	Circuit Clerk's Agency Funds	County Clerk's Agency Funds	Sheriff's Agency Funds
<u>Assets</u>							
Cash on hand and in bank	\$ 56,159	1	400	7,605	890,675	85,524	127,072
Certificates of deposit	-	-	-	-	92,164	-	-
Other investments	-	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	-	-	-
Total assets	\$ 56,159	1	400	7,605	982,839	85,524	127,072
<u>Liabilities</u>							
Liabilities:							
Due to others	\$ 56,159	1	400	7,605	982,839	85,524	127,071
Total liabilities	\$ 56,159	1	400	7,605	982,839	85,524	127,071

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE G-2

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2013

		Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Restitution Fund	Special Deposits Escrow Fund	Payroll Cleaning Fund
Balance, November 30, 2012	\$	6,190,068	4,315,696	180	523,575	597	8,834	8,742
Increases		87,134,387	60,646,424	500	135,497	-	7	10,814,020
Deductions		(86,877,698)	(60,285,207)	(180)	(167,039)	(597)	-	(10,813,891)
Balance, November 30, 2013	\$	6,446,757	4,676,913	500	492,033	-	8,841	8,871

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2013

	Federal Tax Payment Fund	Payroll Account Direct Deposit Fund	Probation and Court Services Fund	Rental Housing Surcharge Fund	Circuit Clerk's Agency Funds	County Clerk's Agency Funds	Sheriff's Agency Funds
Balance, November 30, 2012	\$ -	1	400	-	936,727	54,135	341,181
Increases	4,624,747	5,408,922	6,398	57,554	2,638,044	1,754,649	1,047,625
Deductions	(4,568,588)	(5,408,922)	(6,398)	(49,949)	(2,591,932)	(1,723,260)	(1,261,735)
Balance, November 30, 2013	\$ 56,159	1	400	7,605	982,839	85,524	\$ 127,071

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK'S AGENCY FUNDS

SCHEDULE G-3

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2013

	Totals	Juror Service Account	Judicial Sales Account	Correctional Center Reimbursements Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2012	\$ 936,727	6,820	321,357	613	193	10	607,734
Increases	2,638,044	46,998	316	30	41,812	17,267	2,531,621
Deductions	(2,591,932)	(47,100)	(39,483)	-	(42,005)	-	(2,463,344)
Balance, November 30, 2013	\$ 982,839	6,718	282,190	643	-	17,277	676,011

LIVINGSTON COUNTY, ILLINOIS
COUNTY CLERK'S AGENCY FUNDS

SCHEDULE G-4

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2013

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2012	\$ 54,135	3,446	46,760	3,929
Increases	1,754,649	504,738	1,249,722	189
Deductions	(1,723,260)	(504,785)	(1,217,807)	(668)
Balance, November 30, 2013	<u>\$ 85,524</u>	<u>3,399</u>	<u>78,675</u>	<u>3,450</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF'S AGENCY FUNDS

SCHEDULE G-5

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2013

		Jail Residents' Welfare Account	Sheriff Seized Funds Account	Jail Commissary Account	Livescan Account	Sheriffs Sales Account	Civil Process Account	Sheriff Vehicle Fund Account	DUI Fines Account
	Totals	Account	Account	Account	Account	Account	Account	Account	Account
Balance, November 30, 2012	\$ 341,181	32,603	19,721	17,937	3,475	239,575	-	20,065	7,805
Increases	1,047,625	646,838	42,464	116,169	76,288	63,073	87,586	8,795	6,412
Deductions	(1,261,735)	(665,807)	(45,936)	(101,109)	(52,014)	(298,096)	(87,586)	(5,226)	(5,961)
Balance, November 30, 2013	\$ 127,071	13,634	16,249	32,997	27,749	4,552	-	23,634	8,256

**Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections**

	Tax Year				
	2008	2009	2010	2011	2012
Assessed valuations	\$ 569,851,704	594,915,083	642,827,668	658,470,073	657,360,100
Tax rates:					
County Levies:					
General (Corporate)	0.31084	0.29775	0.30110	0.30289	0.25239
IMRF / SLEP	0.15741	0.16120	0.15279	0.16119	0.19009
County Highway	0.10003	0.09968	0.10171	0.10865	0.09977
County Aid to Bridges	0.04997	0.04548	0.05084	0.03952	0.04989
Tuberculosis Clinic	0.00483	0.00471	0.00445	0.00448	0.00457
Federal Aid Highway Matching	0.04997	0.04984	0.04996	0.04913	0.04989
County Health	0.05967	0.05819	0.05640	0.05675	0.05962
Tort Judgement & Liability					
Insurance	0.13021	0.12473	0.11543	0.11018	0.10437
Social Security	0.08383	0.08175	0.09333	0.09391	0.10659
County Extension Education	0.02298	0.02241	0.02073	0.02019	0.02122
Veterans' Assistance	0.00781	0.00762	0.01810	0.02112	0.02220
Unemployment Insurance	0.00527	0.00505	0.00457	0.00311	0.00327
Subtotal	0.98282	0.95841	0.96941	0.97112	0.96387
Mental Health Levies:					
Mental Health Board 708	0.13026	0.12702	0.12282	0.12578	0.13217
Mental Health Board 377	0.05894	0.05748	0.05525	0.05658	0.05946
Subtotal	0.18920	0.18450	0.17807	0.18236	0.19163
Total all levies	1.17202	1.14291	1.14748	1.15348	1.15550
Tax extensions:					
County Levies:					
General (Corporate)	\$ 1,771,327	1,771,360	1,935,554	1,994,440	1,659,111
IMRF / SLEP	897,004	959,003	982,176	1,061,388	1,249,576
County Highway	570,023	593,011	653,820	715,428	655,848
County Aid to Bridges	284,755	270,567	326,814	260,227	327,957
Tuberculosis Clinic	27,524	28,021	28,606	29,499	30,041
Federal Aid Highway Matching	284,755	296,506	321,157	323,506	327,957
County Health	340,031	346,181	362,555	373,682	391,918
Tort Judgement & Liability					
Insurance	742,004	742,038	742,016	725,502	686,087
Social Security	477,707	486,343	599,951	618,369	700,680
County Extension Education	130,952	133,320	133,258	132,945	139,492
Veterans' Assistance	44,505	45,333	116,352	139,069	145,934
Unemployment Insurance	30,031	30,043	29,377	20,478	21,496
Subtotal	5,600,617	5,701,726	6,231,636	6,394,535	6,336,097
Mental Health Levies:					
Mental Health Board 708	742,289	755,661	789,521	828,224	868,833
Mental Health Board 377	335,871	341,957	355,162	372,562	390,866
Subtotal	1,078,159	1,097,618	1,144,683	1,200,786	1,259,699
Total all levies	\$ 6,678,776	6,799,344	7,376,319	7,595,321	7,595,796
Tax Collections	\$ 6,679,292	6,870,295	7,367,273	7,587,645	7,563,162

OTHER REQUIRED REPORTING



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INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Chairman and Members of the County Board
Livingston County, Illinois

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise Livingston County, Illinois' basic financial statements and have issued our report thereon dated May 7, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Livingston County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Livingston County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Livingston County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the Schedule of Findings and Questioned Costs included in the Single Audit section of this report (items 2013-1 and 2013-2) that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Livingston County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Livingston County, Illinois, in a separate letter dated May 7, 2014.

Livingston County, Illinois' Response to Findings

Livingston County, Illinois' response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Livingston County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 7, 2014

SINGLE AUDIT SECTION



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INDEPENDENT AUDITORS REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Chairman and Members of the County Board
Livingston County, Illinois

Report on Compliance for Each Major Federal Program

We have audited Livingston County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have direct and material effect on each of Livingston County, Illinois' major federal programs for the year ended November 30, 2013. Livingston County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Livingston County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Livingston County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Livingston County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Livingston County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2013.

Report on Internal Control Over Compliance

Management of Livingston County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Livingston County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Livingston County, Illinois' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-1 and 2013-2 to be significant deficiencies.

Livingston County, Illinois' response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Livingston County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 7, 2014

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA
<u>U.S. Department of Homeland Security</u>				
<u>Passed through Illinois Emergency Management Agency</u>				
Disaster Grant - Public Assistance: Severe Storms and Flooding Grant	97.036	FEMA-4116	\$ 10,970	10,970
Emergency Management Performance Grant: Emergency Management Assistance	97.042	13EMALIVIN	12,395	12,395
<u>U.S. Department of Transportation</u>				
<u>Passed through Illinois Department of Transportation</u>				
Highway Planning and Construction*	20.205		5,793,912	5,793,912
<u>U.S. Environmental Protection Agency</u>				
<u>Passed through Illinois Department of Public Health</u>				
Performance Partnership Grant: Non-Community Water Grant	66.605	35382051A	600	600
<u>U.S. Department of Health and Human Services</u>				
<u>Passed through Illinois Department of Public Health</u>				
Donated Vaccines	93.268		23,838	23,838
Centers for Disease Control and Prevention:	93.283			
Diabetes Control Program		33287006A	12,104	
Breast & Cervical Cancer Screening		36180018	13,482	
Breast & Cervical Cancer Screening		46180017B	15,828	41,414
Family Planning Services	93.217	46080072B	16,913	16,913
Maternal and Child Health Services Block Grant	93.994			
School Based Health Centers		46080102B	4,705	4,705
Hospital Emergency Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.283			
Bioterrorism Preparedness		37180051A	31,135	
Bioterrorism Preparedness		47180051B	14,682	45,817
Social Services Block Grant	93.667			
School Based Health Centers		46080102B	5,850	5,850

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA
<u>U.S. Department of Health and Human Services (Continued)</u>				
<u>Passed through Illinois Department of Human Services</u>				
Family Planning Services	93.217	FSCRE01265	4,414	4,414
Maternal and Child Health Services Block Grant	93.994			
Family Planning Services		FSCRE01265	964	964
Social Services Block Grant	93.667			
School Based Health Centers		FSCRE01151	7,246	
Family Case Management		FCSSU03101	8,700	
Family Planning Services		FSCRE01265	17,900	33,846
<u>Passed through Illinois Department of Healthcare and Family Services</u>				
Child Support Enforcement	93.563	31KCC000052	3,002	3,002
Children's Health Insurance Program	93.767	376001248	6,087	6,087
Medical Assistance Program	93.778	376001248	144,555	144,555
<u>Passed through Central Illinois Agency on Aging</u>				
National Family Caregiver Support, Title III Respite Demonstration	93.052	FY-14	975	975
<u>U.S. Department of Agriculture</u>				
<u>Passed Through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children*	10.557			
Peer Counseling		FCSSQ01169	2,718	
Peer Counseling		FCSRE01169	6,000	
WIC Nutrition		FCSSQ00922	47,000	
WIC Nutrition		FCSRE00922	59,725	
Non-cash Food Instruments			329,083	444,526
Total Expenditures of Federal Awards			\$ 6,594,783	6,594,783

* Denotes Major Program

LIVINGSTON COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of Livingston County, Illinois. The Livingston County reporting entity is defined in the Summary of Significant Accounting Policies (Note 1) of the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting.

Nonmonetary Assistance

Nonmonetary assistance is reported in the accompanying Schedule of Expenditures of Federal Awards at the fair market value of the nonmonetary assistance received and disbursed.

NOTE 2: NON-CASH FOOD INSTRUMENTS

The County participates in the Supplemental Food Program for Women, Infants, and Children and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by Livingston County and redeemed during the period from July 1 2012 through June 30, 2013 was \$329,083 and is reported in the Schedule of Expenditures of Federal Awards. Information is not available from the State to report this information on the County's fiscal year.

NOTE 3: COMMODITIES - VACCINES

The County receives vaccines at no charge from the Illinois Department of Public Health through federally assisted programs (Immunization Grants – Commodities – 93.268). The value of vaccines activity during the year ended November 30, 2013 was as follows:

Inventory December 1, 2012	Acquisitions	Usage	Inventory November 30, 2013
\$ 12,014	23,838	(27,322)	8,530

COUNTY OF LIVINGSTON, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2013

SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unqualified opinion on the financial statements of Livingston County, Illinois.
- b. Two significant deficiencies and no material weaknesses relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- c. No instances of noncompliance material to the general government's financial statements of Livingston County, Illinois were disclosed during the audit.
- d. Two significant deficiencies and no material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance With Requirements That Could Have a Direct & Material Effect on Each Major Program and On Internal Control Over Compliance in Accordance with OMB Circular A-133.
- e. The Auditors' Report on Compliance for the major federal award programs for Livingston County, Illinois expresses an unqualified opinion on all major federal programs.
- f. One audit findings relative to the major federal award programs for Livingston County, Illinois are reported in Part C of this Schedule.
- g. The programs tested as major programs include: Special Supplemental Nutrition Program for Women, Infants, & Children (CFDA #10.557) and Highway Planning & Construction (CFDA #20.205).
- h. The threshold for distinguishing Types A and B programs was \$300,000.
- i. Livingston County, Illinois was not determined to be a low-risk auditee.

COUNTY OF LIVINGSTON, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2013

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

Finding 2013-1: Segregation of Duties

Condition:

Due to the limited number of personnel performing functions in various offices of the County, there is inadequate segregation of duties over accounting transactions in those offices.

Criteria or specific requirement:

An effective system of internal control is based on adequate segregation of duties. In order to properly segregate duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

Effect:

As a result of the inadequate segregation of duties, and due to the limited number of personnel involved in accounting transactions, there is a higher risk that errors or misappropriations could occur and not be detected within a timely period.

Cause:

There are a limited number of personnel involved in accounting transactions within the County offices.

Recommendation:

When there is an inadequate segregation of duties caused by limited availability of personnel, management's close supervision and review of accounting information is the best means of preventing or detecting errors and irregularities.

Views of responsible officials and planned corrective action:

Management will continue monitoring financial results throughout the year to the extent possible.

Responsible parties:

- Kristy Masching, County Clerk
- Michael Burke, Coroner
- Seth Uphoff, State's Attorney

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2013

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES – (CONTINUED)

Finding 2013-2: Significant Audit Adjustments

Condition:

During the course of the audit, we identified misstatements requiring audit adjustments to be posted. These adjustments had a significant effect on the County's financial statements. These adjustments primarily related to recording accounts receivable in conformity with the modified accrual or accrual basis of accounting, recording non-cash grant activity, and recording capital assets for the government-wide financial statements.

Criteria or specific requirement:

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Effect:

The County's financial statements would have been significantly misstated if the auditors had not posted the correcting adjustments.

Cause:

The County maintains its books and records on the cash basis of accounting, and records entries to convert the financial statements to the modified accrual or accrual basis, as required by accounting principles generally accepted in the United States of America. The County properly recorded certain cash-to-accrual adjustments, but additional audit adjustments were required to properly state accounts receivable, non-cash grant activity, and capital assets as of November 30, 2013.

Recommendation:

The County has begun implementing accounting policies and procedures which allow management and other employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. The County should continue to refine and improve these processes, and ensure that such procedures are performed by individuals possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of the County's activities and operations.

Views of responsible officials and planned corrective action:

The County maintains a cash basis accounting system which is converted to a modified accrual basis at year-end. An individual has been designated as being responsible for performing this conversion at year-end.

Responsible parties:

- June Slagel, Finance Resource Specialist

COUNTY OF LIVINGSTON, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2013

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2013-2: Significant Audit Adjustments

See Section II – Financial Statement Findings

Federal Agency Program:

US Department of Agriculture, Passed Through Illinois Department of Human Services
CFDA # 10.557 – Special Supplemental Nutrition Program for Women, Infants, and
Children

US Department of Transportation, Passed through Illinois Department of Transportation
CFDA # 20.205 – Highway Planning & Construction

All other programs

Questioned Costs:

None