

LIVINGSTON COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2014



CERTIFIED PUBLIC ACCOUNTANTS

*Prepared by:*

*Mack & Associates, P.C.  
Certified Public Accountants*

*116 E. Washington Street, Suite One  
Morris, IL 60450  
Telephone: (815) 942-3306*

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***INDEPENDENT AUDITORS' REPORT***





116 E. Washington Street  
Suite One  
Morris, Illinois 60450

Phone: (815) 942-3306  
Fax: (815) 942-9430  
www.mackcpas.com

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA L. BLUMBERG, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
ANDREA PETERSON  
TAYLOR BREUNIG  
STEPHANIE HEISNER

## 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, 2014, 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.

### ***Auditors' Responsibility***

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

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

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

## ***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, 2014, 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***

### ***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 54-61 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 April 8, 2015, 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  
April 8, 2015

***MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)***

## **LIVINGSTON COUNTY, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014**

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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, 2014. 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 \$1,118,047 to \$90,371,180 in 2014 from \$89,253,133 in 2013.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenditures by \$919,468 on the government-wide financial statements. The County's total business-type revenues exceeded total business-type expenses by \$198,579.
- During the current fiscal year, \$1,500,000 was transferred to the General Fund from the Pontiac Host Agreement Fund for general fund obligations. Revenue from the Cook County and Federal Inmate Program contributed \$1,038,518 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$27,331,310 which represents a 6% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$1,162,731, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$964,461, and the Mental Health Fund ended the year with a fund balance of \$1,193,471. Overall, the County's governmental funds ended the year with a fund balance of \$34,535,724 which represents a 6% increase from the prior year.
- The General Fund's total expenditures of \$11,858,485 were \$1,919,313 less than the \$13,777,798 budgeted for the 2014 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, 2014

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#### 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, and the Mental Health 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, 2014

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#### 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 Position and a Statement of Changes in Fiduciary Net Position. 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, 2014**

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#### **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, 2014

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#### 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 decreased to 10.08% for 2014 from 10.46% in 2013, a 4% decrease. The Sheriff's Law Enforcement Personnel Plan rate increased from 22.36% in 2013 to 22.51% in 2014, a 1% increase.
- 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.

##### Non-major Special Revenue Funds:

County Highway Fund	County Motor Fuel Tax Fund
County Aid to Bridges Fund	Veterans' 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	Matching Tax Fund

# LIVINGSTON COUNTY, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014

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

#### Condensed Financial Information

	Statement of Net Position					
	Governmental Activities			Business-type Activities		
	2014	2013	% Change 2013-2014	2014	2013	% Change 2013-2014
<u>Assets</u>						
Current and other assets	\$ 36,146,416	33,877,695	6.70%	543,447	596,382	-8.88%
Capital assets	55,321,349	56,408,057	-1.93%	1,476,569	1,559,587	-5.32%
Total assets	91,467,765	90,285,752	1.31%	2,020,016	2,155,969	-6.31%
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	7,844,923	7,823,090	0.28%	-	-	N/A
<u>Liabilities</u>						
Current and other liabilities	1,610,692	1,382,750	16.48%	-	334,532	-100.00%
Long-term liabilities:						
Due within one year	46,265	50,943	-9.18%	-	-	N/A
Due in more than one year	1,459,644	1,420,363	2.77%	-	-	N/A
Total liabilities	3,116,601	2,854,056	9.20%	-	334,532	-100.00%
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	7,844,923	7,823,090	0.28%	-	-	N/A
<u>Net Position</u>						
Net investment in capital assets	55,321,349	56,408,057	-1.93%	1,476,569	1,559,587	-5.32%
Restricted	3,267,460	3,063,595	6.65%	-	-	N/A
Unrestricted	29,762,355	27,960,044	6.45%	543,447	261,850	107.54%
Total net position	\$ 88,351,164	87,431,696	1.05%	2,020,016	1,821,437	10.90%

#### *Assets:*

At November 30, 2014, total governmental assets, excluding deferred outflows of resources, were \$91,467,765 compared to \$90,285,752 at November 30, 2013. Total business-type assets were \$2,020,016 at November 30, 2014, compared to \$2,155,969 at November 30, 2013.

#### *Liabilities:*

At November 30, 2014, total governmental liabilities, excluding deferred inflows of resources, were \$3,116,601, versus \$2,854,056 at November 30, 2013. Total business-type liabilities were \$0 at November 30, 2014, compared to \$334,532 at 2013. The decrease in business-type liabilities was due to settlement of outstanding DPA care claims in 2014.

#### *Net Position:*

At November 30, 2014, the County's governmental equity was \$88,351,164, an increase of \$919,468 from November 30, 2013. The County's business-type equity was \$2,020,016 at November 30, 2014, an increase of \$198,579 from November 30, 2013.

# LIVINGSTON COUNTY, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014

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

#### Condensed Financial Information (Continued)

	Change in Net Position					
	Governmental Activities			Business-type Activities		
	2014	2013	% Change	2014	2013	% Change
Revenues:						
Program revenues:						
Fees, fines and charges for services	\$ 7,937,927	8,758,818	-9.37%	283,676	-	N/A
Operating grants and contributions	2,879,926	2,655,300	8.46%	-	-	N/A
Capital grants and contributions	-	10,970	-100.00%	-	-	N/A
General revenues:						
Property taxes	7,800,534	7,563,162	3.14%	-	-	N/A
Other taxes	4,288,105	3,663,346	17.05%	-	-	N/A
Interest	136,163	158,921	-14.32%	341	417	-18.23%
Miscellaneous	343,954	276,150	24.55%	-	-	N/A
Gain on sale of capital assets	15,539	300	5079.67%	-	-	N/A
Total revenues	23,402,147	23,086,967	1.37%	284,017	417	68009.59%
Program expenses:						
General and administration	4,336,112	4,309,339	0.62%	-	-	N/A
Public safety	6,169,679	5,906,151	4.46%	-	-	N/A
Judiciary and court related	3,344,246	3,328,426	0.48%	-	-	N/A
Public health and welfare	5,138,727	4,789,514	7.29%	-	-	N/A
Transportation	3,493,916	955,753	265.57%	-	-	N/A
Livingston Manor Nursing Home	-	-	N/A	85,438	83,381	2.47%
Total expenses	22,482,679	19,289,183	16.56%	85,438	83,381	2.47%
Change in net position	919,468	3,797,784	-75.79%	198,579	(82,964)	339.36%
Net position, beginning of year, as previously reported	87,431,696	83,779,951	4.36%	1,821,437	1,904,401	4.36%
Prior period adjustments	-	(146,039)	-100.00%	-	-	N/A
Net position, beginning of year, as restated	87,431,696	83,633,912	4.54%	1,821,437	1,904,401	4.36%
Change in net position	919,468	3,797,784	-75.79%	198,579	(82,964)	339.36%
Net position at end of year	\$ 88,351,164	87,431,696	1.05%	2,020,016	1,821,437	10.90%

#### Total Revenues:

Governmental revenues increased by \$315,180 from fiscal year 2013 to fiscal year 2014. Revenues from charges for services decreased during the current year primarily due to \$825,000 in Enterprise Zone Offset Fees received in the prior year. Property tax revenue and other tax revenue for the County increased by 3.14% and 17.05% respectively in fiscal year 2014.

## LIVINGSTON COUNTY, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014

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

##### Condensed Financial Information (Continued)

Business-type revenues increased by \$283,600 for fiscal year 2014 due to the settlement of outstanding DPA care claims, which resulted in the write-off of a significant portion of the prior-year liability.

##### *Total Expenses:*

Total governmental expenses increased \$3,193,496 for the year ended November 30, 2014 compared to the year ended November 30, 2013. The increase is primarily due to transportation projects completed during 2014. The majority of the expenditures in the County budget continue to be salaries and benefits. Personnel expenses (salaries/wages, health insurance expenses, social security and retirement costs) for the General Fund employees as a percentage of the General Fund expenses are approximately 63%.

There was not a significant change in business-type expenses between the years ended November 30, 2014 and 2013.

#### **Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost (Surplus) of Services</b>	
	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
General and administration	\$ 4,336,111	4,309,339	3,591,699	2,813,546
Public safety	6,169,679	5,906,151	4,362,865	4,108,472
Judiciary and court related	3,344,246	3,328,426	1,964,273	1,825,891
Public health and welfare	5,138,727	4,789,514	(1,401,142)	(1,439,887)
Transportation	3,493,916	955,753	3,147,131	556,073
Total	<u>\$ 22,482,678</u>	<u>19,289,183</u>	<u>11,664,825</u>	<u>7,864,095</u>

#### **Business-type Activities**

	<b>Total Cost of Services</b>		<b>Net Cost (Surplus) of Services</b>	
	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
Livingston Manor Nursing Home	\$ 85,438	83,381	(198,238)	83,381
Total	<u>\$ 85,438</u>	<u>83,381</u>	<u>(198,238)</u>	<u>83,381</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, 2014

#### 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 \$1,919,313, and no departments within the General Fund had expenditures in excess of budgeted amounts.

##### Major Special Revenue Funds

Expenditures were less than budgeted amounts for the major special revenue funds.

#### Capital Assets

At November 30, 2014, the County of Livingston had \$55,321,349 invested in governmental capital assets, and \$1,476,569 invested in business-type capital assets, net of accumulated depreciation. See Note 3 for more information on capital assets.

	Capital Assets at Year-End (Net of Depreciation)			
	Governmental Activities		Business-type Activities	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land	\$ 2,479,930	2,479,930	\$ 199,500	199,500
Buildings	43,656,013	44,597,053	1,203,730	1,272,825
Infrastructure	7,762,367	7,888,119	-	-
Vehicles	701,420	605,927	-	-
Machinery and equipment	564,621	635,298	73,339	87,262
Computer equipment	144,973	167,356	-	-
Computer software	12,025	34,374	-	-
Totals	<u>\$ 55,321,349</u>	<u>56,408,057</u>	<u>\$ 1,476,569</u>	<u>1,559,587</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.

## **LIVINGSTON COUNTY, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014**

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#### **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, 2014  
(With Comparative Figures for November 30, 2013)

	Primary Government				Component Unit
	Governmental Activities	Business-type Activities	Totals		Emergency Telephone System Board
			2014	2013	
<u>Assets</u>					
Cash on hand and in bank	\$ 14,847,029	538,424	15,385,453	12,555,551	130,307
Certificates of deposit	15,227,344	5,023	15,232,367	17,099,633	338,614
Other investments	3,193,641	-	3,193,641	2,239,644	-
Receivables (net of estimated uncollectible):					
Accounts	825,547	-	825,547	831,056	90,881
Accrued interest	9,370	-	9,370	14,420	124
Property taxes	905,295	-	905,295	695,294	-
Due from State of Illinois	1,065,046	-	1,065,046	992,369	-
Due from others	41,597	-	41,597	41,503	-
Prepays	905	-	905	-	305
Revenue stamp inventory	30,642	-	30,642	4,607	-
Capital assets:					
Land	2,479,930	199,500	2,679,430	2,679,430	-
Other capital assets, net of accumulated depreciation	52,841,419	1,277,069	54,118,488	55,288,214	363,354
Total capital assets	55,321,349	1,476,569	56,797,918	57,967,644	363,354
Total assets	91,467,765	2,020,016	93,487,781	92,441,721	923,585
<u>Deferred Outflows of Resources</u>					
Deferred property taxes	7,844,923	-	7,844,923	7,823,090	-
<u>Liabilities</u>					
Accounts payable	1,062,000	-	1,062,000	1,260,012	13,576
Accrued items	532,477	-	532,477	439,897	72,947
Due to others	16,215	-	16,215	17,373	-
Other liabilities	-	-	-	-	6,526
Long-term liabilities:					
Due within one year	46,265	-	46,265	50,943	-
Due in more than one year	1,417,299	-	1,417,299	1,383,938	-
Other postemployment benefits	42,345	-	42,345	36,425	-
Total liabilities	3,116,601	-	3,116,601	3,188,588	93,049
<u>Deferred Inflows of Resources</u>					
Deferred property taxes	7,844,923	-	7,844,923	7,823,090	-
<u>Net Position</u>					
Net investment in capital assets	55,321,349	1,476,569	56,797,918	57,967,644	363,354
Restricted for:					
Roads and bridges	96,140	-	96,140	359,170	-
Retirement	1,643,760	-	1,643,760	1,125,583	-
Public health and welfare	179,893	-	179,893	93,717	-
Judiciary and court related	79,822	-	79,822	63,811	-
Public safety	116,789	-	116,789	64,010	-
Recordkeeping	271,251	-	271,251	238,078	-
Insurance	879,805	-	879,805	1,119,226	-
Unrestricted	29,762,355	543,447	30,305,802	28,221,894	467,182
Total net position	\$ 88,351,164	2,020,016	90,371,180	89,253,133	830,536

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



LIVINGSTON COUNTY, ILLINOIS  
GOVERNMENT-WIDE FINANCIAL STATEMENT  
Statement of Activities  
For the Year Ended November 30, 2014  
(With Comparative Figures for November 30, 2013)

STATEMENT B

	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	Component Unit
Governmental activities:							
General and administration	\$ 4,336,112	676,044	68,368	-	(3,591,700)	-	(2,813,546)
Public safety	6,169,679	1,407,762	399,052	-	(4,362,865)	-	(4,108,472)
Judiciary and court related	3,344,246	1,066,317	313,656	-	(1,964,273)	-	(1,825,891)
Public health and welfare	5,138,727	4,441,019	2,098,850	-	1,401,142	-	1,439,887
Transportation	3,493,916	346,785	-	-	(3,147,131)	-	(556,073)
Total governmental activities	22,482,679	7,937,927	2,879,926	-	(11,664,826)	-	(7,864,095)
Business-type activities:							
Livingston Manor Nursing Home	85,438	283,676	-	-	-	198,238	(83,381)
Total primary government	\$ 22,568,117	8,221,603	2,879,926	-	(11,664,826)	198,238	(7,947,476)
Component unit:							
Emergency Telephone System Board	\$ 1,050,616	893,320	-	-	-	-	(157,296)
General revenues:							
Taxes:							
Property taxes		\$ 7,800,534			-	7,800,534	7,563,162
Replacement tax		410,066			-	410,066	343,516
Sales tax		1,457,466			-	1,457,466	1,273,708
State income tax		1,398,085			-	1,398,085	1,162,208
Video gaming tax		4,525			-	4,525	-
Motor fuel taxes		1,017,962			-	1,017,962	883,914
Interest		136,163			341	136,504	159,338
Miscellaneous		343,954			-	343,954	276,150
Gain on sale of capital assets		15,539			-	15,539	300
Total general revenues and transfers		12,584,294			341	12,584,635	11,662,296
Change in net position		919,468			198,579	1,118,047	(155,717)
Net position, beginning of year		87,431,696			1,821,437	89,253,133	85,538,313
Net position, end of year		\$ 88,351,164			2,020,016	90,371,180	89,253,133
							830,536

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

LIVINGSTON COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

November 30, 2014

(With Comparative Figures for November 30, 2013)

STATEMENT C

	Major Governmental Funds					Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health			2014	2013
<u>Assets</u>								
Cash on hand and in bank	\$ 11,822,157	719,002	79,314	1,041,017		1,185,539	14,847,029	11,964,191
Certificates of deposit	11,675,844	15,000	840,000	-		2,696,500	15,227,344	17,094,611
Other investments	2,861,808	-	-	-		331,833	3,193,641	2,239,644
Receivables, net:								
Accounts	647,423	-	1,265	48,689		128,170	825,547	831,056
Accrued interest	7,786	190	364	154		876	9,370	14,420
Property taxes	258,252	48,794	167,309	103,611		327,329	905,295	695,294
Due from others	-	-	-	-		41,597	41,597	41,503
Prepays	370	-	-	-		535	905	-
Due from State of Illinois	596,162	413,748	-	-		55,136	1,065,046	992,369
Inventories	13,996	16,646	-	-		-	30,642	4,607
Total assets	27,883,798	1,213,380	1,088,252	1,193,471		4,767,515	36,146,416	33,877,695
<u>Deferred Outflows of Resources</u>								
Deferred property taxes	2,641,237	403,000	1,200,000	912,768		2,687,918	7,844,923	7,823,090
Total assets and def. outflows	\$ 30,525,035	1,616,380	2,288,252	2,106,239		7,455,433	43,991,339	41,700,785
<u>Liabilities</u>								
Accounts payable	\$ 188,218	24,349	-	-		849,433	1,062,000	925,480
Accrued items	364,270	26,300	123,791	-		18,116	532,477	439,897
Due to others	-	-	-	-		16,215	16,215	17,373
Total liabilities	552,488	50,649	123,791	-		883,764	1,610,692	1,382,750
<u>Deferred Inflows of Resources</u>								
Deferred property taxes	2,641,237	403,000	1,200,000	912,768		2,687,918	7,844,923	7,823,090
<u>Fund Balance</u>								
Non-spendable	14,366	16,646	-	-		535	31,547	4,607
Restricted	879,805	-	964,461	-		1,423,194	3,267,460	3,063,595
Committed	5,796,203	-	-	-		430,037	6,226,240	6,706,124
Assigned	9,471,493	1,146,085	-	1,193,471		2,214,042	14,025,091	14,122,803
Unassigned	11,169,443	-	-	-		(184,057)	10,985,386	8,597,816
Total fund balance (deficit)	27,331,310	1,162,731	964,461	1,193,471		3,883,751	34,535,724	32,494,945
Total liabilities, deferred inflows, and fund balance	\$ 30,525,035	1,616,380	2,288,252	2,106,239		7,455,433	43,991,339	41,700,785

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

LIVINGSTON COUNTY, ILLINOIS

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

November 30, 2014

(With Comparative Figures for November 30, 2013)

STATEMENT C  
(CONTINUED)

	November 30,	
	2014	2013
Total fund balance for governmental funds	\$ 34,535,724	32,494,945
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	76,217,699	75,630,541
Accumulated depreciation	(20,896,350)	(19,222,484)
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	(1,463,564)	(1,434,881)
Other post-employment benefits	(42,345)	(36,425)
Net position of governmental activities	\$ 88,351,164	87,431,696

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Major Governmental Funds					Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois		Mental Health		2014	2013
			Municipal Retirement					
Revenues:								
Property taxes	\$ 2,225,242	420,441	1,441,625	892,771		2,820,455	7,800,534	7,563,162
Replacement tax	410,066	-	-	-		-	410,066	343,516
Sales tax	1,457,466	-	-	-		-	1,457,466	1,273,708
State income tax	1,398,085	-	-	-		-	1,398,085	1,162,208
Video gaming tax	4,525	-	-	-		-	4,525	-
Operating and capital grants / contributions	1,929,744	1,918,730	-	180,120		27,838	4,056,432	3,886,290
Motor fuel tax allotments	-	-	-	-		1,017,962	1,017,962	883,914
Licenses and permits	6,845	105,942	-	-		-	112,787	114,553
Fees, fines, and charges for services	5,285,311	295,829	-	123,504		819,551	6,524,195	7,281,062
Collector's interest and costs	124,439	-	-	-		-	124,439	143,183
Interest	127,610	1,003	1,070	659		5,821	136,163	158,921
Rent	214,839	-	-	-		-	214,839	213,606
Other revenue	15,078	-	-	326		113,711	129,115	62,544
Total revenues	13,199,250	2,741,945	1,442,695	1,197,380		4,805,338	23,386,608	23,086,667
Expenditures:								
Current:								
General and administration	3,281,569	-	-	-		168,018	3,449,587	3,646,928
Public safety	4,493,513	-	-	-		12,046	4,505,559	4,328,988
Judiciary and court related	2,347,480	-	-	-		64,945	2,412,425	2,397,532
Public health and welfare	393,971	2,558,548	-	1,150,098		524,388	4,627,005	4,250,497
Transportation	-	-	-	-		2,751,922	2,751,922	2,390,320
Employee benefits	795,116	-	1,142,213	-		657,805	2,595,134	2,725,673
Other expenditures	95,089	-	-	-		-	95,089	88,835
Capital outlay	451,747	-	-	-		472,900	924,647	2,012,072
Total expenditures	11,858,485	2,558,548	1,142,213	1,150,098		4,652,024	21,361,368	21,840,845

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Major Governmental Funds				Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health		2014	2013
Excess (deficiency) of revenues over (under) expenditures	\$ 1,340,765	183,397	300,482	47,282	153,314	2,025,240	1,245,822
Other financing sources (uses):							
Transfers in	317,866	-	40,209	-	35,290	393,365	395,957
Transfers out	(40,000)	(38,499)	-	(3,000)	(311,866)	(393,365)	(395,957)
Proceeds from disposal of capital assets	15,539	-	-	-	-	15,539	300
Total other financing sources (uses)	293,405	(38,499)	40,209	(3,000)	(276,576)	15,539	300
Net change in fund balance	1,634,170	144,898	340,691	44,282	(123,262)	2,040,779	1,246,122
Fund balance, beginning of year, as previously reported	25,697,140	1,017,833	623,770	1,149,189	4,007,013	32,494,945	31,394,862
Prior period adjustments	-	-	-	-	-	-	(146,039)
Fund balance, beginning of year, as restated	25,697,140	1,017,833	623,770	1,149,189	4,007,013	32,494,945	31,248,823
Net change in fund balance	1,634,170	144,898	340,691	44,282	(123,262)	2,040,779	1,246,122
Fund balance, end of year	\$ 27,331,310	1,162,731	964,461	1,193,471	3,883,751	34,535,724	32,494,945

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	November 30,	
	2014	2013
Net change in fund balances- total governmental funds	\$ 2,040,779	1,246,122
The change in net position 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	740,807	4,261,286
Capital asset disposals, net of depreciation	(1,920)	-
Depreciation expense	(1,825,595)	(1,784,702)
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	(34,603)	75,078
Change in net position of governmental activities	\$ 919,468	3,797,784

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, 2014

(With Comparative Figures for November 30, 2013)

		Livingston Manor Nursing Home	
		November 30,	
		2014	2013
<u>Assets</u>			
Cash on hand and in bank		\$ 538,424	591,360
Other investments		5,023	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		(2,816,296)	(2,733,278)
Total assets		<u>\$ 2,020,016</u>	<u>2,155,969</u>
<u>Liabilities</u>			
Accounts payable		\$ -	334,532
<u>Net Position</u>			
Invested in capital assets		1,476,569	1,559,587
Unrestricted		543,447	261,850
Total net position		<u>2,020,016</u>	<u>1,821,437</u>
Total liabilities and net position		<u>\$ 2,020,016</u>	<u>2,155,969</u>

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, 2014  
 (With Comparative Figures for November 30, 2013)

	Livingston Manor Nursing Home	
	Year Ended November 30,	
	2014	2013
Operating revenues:		
DPA Care - State Share settlement	\$ 283,676	-
Operating expenses:		
Contractual services	220	-
Building repairs and maintenance	2,200	-
Depreciation	83,018	83,381
Total operating expenses	85,438	83,381
Operating income (loss)	198,238	(83,381)
Non-operating revenues:		
Interest income	341	417
Total non-operating revenues	341	417
Net income (loss)	198,579	(82,964)
Net position, beginning of year	1,821,437	1,904,401
Net position, end of year	\$ 2,020,016	1,821,437

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, 2014  
 (With Comparative Figures for November 30, 2013)

	Totals	
	Year Ended November 30, 2014	2013
Cash flows from operating activities		
Cash paid for services	\$ (53,276)	-
Net cash provided by operating activities	(53,276)	-
Cash flows from investing activities		
Interest on investments	341	417
Net cash used in investing activities	341	417
Net increase in cash and cash equivalents	(52,935)	417
Cash and cash equivalents, beginning of year	596,382	595,965
Cash and cash equivalents, end of year	\$ 543,447	596,382
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$ 198,238	(83,381)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	83,018	83,381
Decrease in accounts payable	(334,532)	-
Net cash provided by operating activities	\$ (53,276)	-

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, 2014

(With Comparative Figures for November 30, 2013)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30, 20142013	
<u>Assets</u>				
Cash on hand and in bank	\$ 105,021	7,611,216	7,716,237	5,920,217
Certificates of deposit	2,580,000	175,060	2,755,060	2,094,492
Other investments	869,917	474,623	1,344,540	1,052,140
Receivables:				
Accounts	63,822	-	63,822	-
Accrued interest	18	-	18	231
Delinquent taxes	-	34,270	34,270	60,168
Due from State of Illinois	179,203	-	179,203	153,501
Total assets	<u>\$ 3,797,981</u>	<u>8,295,169</u>	<u>12,093,150</u>	<u>9,280,749</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 331,056	-	331,056	398,398
Due to taxing bodies	-	6,505,262	6,505,262	4,676,914
Due to others	-	1,789,907	1,789,907	1,769,844
Total liabilities	<u>331,056</u>	<u>8,295,169</u>	<u>8,626,225</u>	<u>6,845,156</u>
Net Position:				
Restricted for township transportation projects	3,466,925	-	3,466,925	2,435,593
Total liabilities and net position	<u>\$ 3,797,981</u>	<u>8,295,169</u>	<u>12,093,150</u>	<u>9,280,749</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, 2014  
(With Comparative Figures for November 30, 2013)

	Year Ended November 30,	
	2014	2013
Additions		
State of Illinois	\$ 3,238,553	3,138,798
Interest on investments	4,877	2,179
Miscellaneous	-	-
Total additions	<u>3,243,430</u>	<u>3,140,977</u>
Deductions		
Transportation	<u>2,212,098</u>	<u>2,895,686</u>
Excess (deficiency) of revenues over (under) expenditures	1,031,332	245,291
Net position, beginning of year	<u>2,435,593</u>	<u>2,190,302</u>
Net position, end of year	<u>\$ 3,466,925</u>	<u>2,435,593</u>

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

***NOTES TO BASIC FINANCIAL STATEMENTS***

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

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#### 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, 2014

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#### 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 data 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, 2014

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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, 2014

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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.



# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2014

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### 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.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

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#### 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, 2014

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**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 2013 are reflected as revenues in fiscal year 2014. Amounts not collected by the Collector by November 30, 2014 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 2014 have been recognized as assets and deferred, as these taxes will be collected and are associated for budget purposes to be used in 2015.

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.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

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#### 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 2014.

##### *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, 2014, all other investments in the Enterprise Fund qualified as cash equivalents.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2014

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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 General 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, 2014

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#### 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. Deferred Outflows / Inflows of Resources*

In addition to assets and liabilities, the Statement of Net Position and the fund Balance Sheets sometimes report separate sections for deferred outflows / inflows of resources. These separate financial statement element represents a consumption / acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow (expense / expenditure) or inflow (revenue) of resources until then. The County has one item that qualifies for reporting in these categories:

1. Property taxes receivable and deferred property taxes related to the 2014 property tax levy are reported as deferred outflows and inflows on both the government-wide and fund financial statements.

##### *P. 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.

##### *Q. Reclassifications*

Certain prior year balances have been reclassified to conform to the current year presentation.

##### *R. 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:

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2014

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

*R. Fund Balance Classification (Continued)*

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, 2014:

Inventory	\$ 30,642
Prepaid items	<u>905</u>
Total	<u>\$ 31,547</u>

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, 2014:

Roads and bridges	\$ 96,140
Retirement	1,643,760
Public health and welfare	179,893
Judiciary and court related	79,822
Public safety	116,789
Recordkeeping	271,251
Insurance	<u>879,805</u>
Total	<u>\$3,267,460</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, 2014. Fund balances are committed for the following purposes at November 30, 2014:

Roads and bridges	\$ 40,178
Judiciary and court related	185,783
Public safety	111,906
Recordkeeping	85,763
General government	<u>5,802,610</u>
Total	<u>\$6,226,240</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2014

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

*R. 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, 2014:

Roads and bridges	\$ 1,603,528
Public health and welfare	2,725,616
Judiciary and court related	2,087
Public safety	12,459
Recordkeeping and general government	209,908
Insurance	78,017
Capital projects	<u>9,393,476</u>
Total	<u>\$ 14,025,091</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 \$11,169,443 at November 30, 2014. Unassigned fund balance also includes the Matching Tax Fund deficit of \$184,057 as of November 30, 2014.

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, 2014

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#### 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, 2014, \$46,313 of the County's bank balance of \$38,513,773 (excluding agency fund balances) was exposed to custodial credit risk because it was uninsured and was not collateralized by securities held by the pledging financial institution.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

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#### NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

At November 30, 2014, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$468,921, and the bank balance was \$473,590. 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, 2014, 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, 2014

**NOTE 3: CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2014 was as follows:

	Primary Government			
	Balance as of December 1, 2013	Additions	Deletions	Balance as of November 30, 2014
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	52,387,616	24,677	-	52,412,293
Infrastructure	14,775,284	355,432	-	15,130,716
Vehicles	2,319,033	305,244	(144,073)	2,480,204
Machinery and equipment	1,872,186	-	(9,576)	1,862,610
Computer equipment	1,310,653	55,454	-	1,366,107
Computer software	485,839	-	-	485,839
Total depreciable capital assets	73,150,611	740,807	(153,649)	73,737,769
Less accumulated depreciation:				
Buildings	(7,790,563)	(965,717)	-	(8,756,280)
Infrastructure	(6,887,165)	(481,184)	-	(7,368,349)
Vehicles	(1,713,106)	(209,751)	144,073	(1,778,784)
Machinery and equipment	(1,236,888)	(68,757)	7,656	(1,297,989)
Computer equipment	(1,143,297)	(77,837)	-	(1,221,134)
Computer software	(451,465)	(22,349)	-	(473,814)
Total accumulated depreciation:	(19,222,484)	(1,825,595)	151,729	(20,896,350)
Total capital assets being depreciated, net	53,928,127	(1,084,788)	(1,920)	52,841,419
Governmental activities capital assets, net	\$ 56,408,057	(1,084,788)	(1,920)	55,321,349

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2014

NOTE 3: CHANGES IN CAPITAL ASSETS – (CONTINUED)

	Primary Government		
	Balance as of December 1, 2013	Additions	Deletions
			Balance as of November 30, 2014
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	(1,790,537)	(69,095)	(1,859,632)
Equipment	(942,741)	(13,923)	(956,664)
Total accumulated depreciation:	(2,733,278)	(83,018)	(2,816,296)
Total capital assets being depreciated, net	1,360,087	(83,018)	1,277,069
Business-type activities capital assets, net	\$ 1,559,587	(83,018)	1,476,569

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

Governmental activities:	
General government	\$ 294,023
Public safety	612,314
Judiciary and court related	387,355
Public health and welfare	7,864
Transportation	524,039
Total governmental activities	\$ 1,825,595
Business-type activities:	
County Nursing Home	\$ 83,018

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2014

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, 2014 was as follows:

Emergency Telephone System Board of Livingston County				
	Balance as of December 1, 2013	Additions	Deletions	Balance as of November 30, 2014
Depreciable capital assets:				
Leasehold improvements	\$ 7,041	-	-	7,041
Equipment	1,630,043	23,108	-	1,653,151
Total depreciable capital assets	1,637,084	23,108	-	1,660,192
Less accumulated depreciation:				
Leasehold improvements	(5,722)	(410)	-	(6,132)
Equipment	(1,249,271)	(41,435)	-	(1,290,706)
Total accumulated depreciation	(1,254,993)	(41,845)	-	(1,296,838)
Total capital assets being depreciated, net	382,091	(18,737)	-	363,354
Discretely presented component unit, capital assets, net	\$ 382,091	(18,737)	-	363,354

NOTE 4: LONG-TERM DEBT

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

	Balance, December 1, 2013	Additions	Deductions	Balance, November 30, 2014	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,471,306	1,463,564	(1,471,306)	1,463,564	46,265

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, 2014

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#### 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, 2014:

Assessed valuation (2013)	<u>\$ 661,799,891</u>
Statutory debt limitation (2.875%)	\$ 19,026,747
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 19,026,747</u>

#### 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](http://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, 2014

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, 2014

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#### 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 \$42,345 as of November 30, 2014. Additional disclosures required by this statement are as follows.

Membership in the plan consisted of the following as of November 30, 2014:

Retirees and beneficiaries receiving benefits	6
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>178</u>

Number of participating employers	<u>1</u>
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## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

#### 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 2014, 6 retirees were receiving health benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2014 were \$51,919.

#### 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		1,821
Adjustment to annual required contribution		(2,486)
Annual OPEB cost		57,839
Contributions made		(51,919)
Increase in net OPEB obligation		5,920
Net OPEB obligation - beginning of year		36,425
Net OPEB obligation - end of year	\$	42,345

# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2014

### 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
11/30/2014	\$ 57,839	89.8%	\$ 42,345
11/30/2013	58,022	106.7%	36,425
11/30/2012	35,644	100.0%	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, 2014

#### 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 was in effect from December 1, 2012 through October 31, 2014. Lease required semi-annual installments of \$40,194 on March 1 and September 1. The lease was renewed on November 1, 2014 for 24 months and requires semi-annual installments of \$32,231.

##### 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 lease 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, 2014 total \$684,493 and are scheduled to be collected as follows:

During the years ending November 30,	
2015	\$ 107,618
2016	107,618
2017	43,155
2018	40,177
2019	7,419
Thereafter	378,506
Total	<u>\$ 684,493</u>

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

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#### **NOTE 9: OPERATING LEASE AGREEMENTS – LESSEE AND OTHER AGREEMENTS**

The County is lessee under the following agreements:

##### *A. ETSB Leases*

Livingston County Emergency Telephone System Board leases land for tower space 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.

In October 2014, Livingston County Emergency Telephone System Board entered into a lease agreement for the rental of additional copy machines. The term of the lease is 60 months with monthly payments of \$525.

##### *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, 2014

**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, 2014 total \$127,352 and are due to be paid as follows:

Year ending November 30,	Primary Government	Component Unit	Total
2015	\$ 19,277	13,193	32,470
2016	16,465	12,596	29,061
2017	7,636	10,805	18,441
2018	936	10,805	11,741
2019	234	10,280	10,514
Thereafter	-	25,125	25,125
Total	<u>\$ 44,548</u>	<u>82,804</u>	<u>127,352</u>

**NOTE 10: EXPENDITURES IN EXCESS OF APPROPRIATIONS**

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Probation Services	\$ 8,046
State's Attorney Automation*	577
Sheriff's Drug Traffic Prevention*	4,000
Document Storage	341
Motor Fuel Tax*	894,480
Law Library	4,954
Court Automation	10,033
Vital Records	2,206
GIS Automation	3,643
Maintenance & Child Support Collection*	7
Circuit Clerk Operations & Administration*	3,742

\* No budget was adopted for this fund

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

#### NOTE 11: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2014 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General	\$ 40,000	317,866
Public Health	38,499	-
Illinois Municipal Retirement	-	40,209
Mental Health	3,000	-
Non-major Special Revenue Funds:		
Court Systems	35,000	-
Social Security	-	35,290
Law Library	2,126	-
Special Recording Fee	15,000	-
Court Automation	5,000	-
County Treasurer's Automation	5,000	-
Victim Coordinator Services	19,000	-
Court Security	65,000	-
Probation Services Fee	63,240	-
Document Storage	15,000	-
Arrestees Medical Costs	8,000	-
Maintenance and Child Support Collection	5,000	-
Vital Records	1,500	-
GIS Automation	55,000	-
Coroner's Fees	15,000	-
Highway	3,000	-
	<u>\$ 393,365</u>	<u>393,365</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, 2014.

#### 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 worker'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 worker's compensation insurance coverage.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2014

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#### **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, 2013 through November 30, 2014, 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, 2014. No fees were payable to the Board at November 30, 2014.

#### **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.

During the year-ended November 31, 2014, the County settled an outstanding balance due to the State of Illinois. Under the settlement, the County paid \$50,856 to the State related to DPA Care claims submitted in prior years. The remaining accrued balance of \$283,676 was written off, and was recognized as revenue in the current year.

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, 2014

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**NOTE 16: ACCOUNTING CHANGES AND PENDING PRONOUNCEMENTS**

Accounting Changes

In March 2012, the Governmental Accounting Standards Board (GASB) issued Statement 65 "Items Previously Reported as Assets and Liabilities." The County adopted this guidance for the year ended November 30, 2014.

Pending Pronouncements

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement 68 "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. The County is required to implement this standard for the fiscal year ending November 30, 2015.

**NOTE 17: PRIOR PERIOD ADJUSTMENTS**

Fund balance at the beginning of 2013 was 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 2012 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 years ended November 30, 2013 and 2014.

**NOTE 18: SUBSEQUENT EVENTS**

Management evaluated subsequent events through April 8, 2015, 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, 2014 as a result of events occurring between December 1, 2014 and April 8, 2015.



***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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property taxes	\$ 2,230,457	2,230,457	2,225,242	2,356,539
Replacement tax	538,000	538,000	410,066	343,516
Sales tax	1,375,000	1,375,000	1,457,466	1,273,708
State income tax	1,330,000	1,330,000	1,398,085	1,162,208
Video gaming tax	-	-	4,525	-
Operating grants / contributions	1,929,209	1,929,209	1,929,744	1,911,014
Licenses and permits	8,000	8,000	6,845	6,841
Charges for services	4,798,000	4,798,000	5,285,311	6,008,782
Collector's interest and costs	140,000	140,000	124,439	143,183
Interest on investments	198,610	198,610	127,610	150,587
Rent	214,094	214,094	214,839	213,606
Other revenue	1,500	1,500	15,078	38,641
Total revenues	12,762,870	12,762,870	13,199,250	13,608,625
Expenditures:				
Current:				
General and administration	4,074,674	4,117,314	3,281,569	3,480,927
Public safety	4,617,327	4,662,327	4,493,513	4,323,864
Judiciary and court related	2,543,989	2,543,989	2,347,480	2,333,192
Public health and welfare	113,000	113,000	393,971	64,713
Employee benefits	900,772	900,772	795,116	905,164
Other expenditures	221,500	133,860	95,089	88,835
Capital outlay	1,306,536	1,306,536	451,747	1,168,683
Total expenditures	13,777,798	13,777,798	11,858,485	12,365,378
Excess (deficiency) of revenues over (under) expenditures	(1,014,928)	(1,014,928)	1,340,765	1,243,247
Other financing sources (uses):				
Transfers in	375,900	375,900	317,866	318,042
Transfers out	(40,000)	(40,000)	(40,000)	(40,000)
Proceeds from disposal of capital assets	-	-	15,539	300
Total other financing sources (uses)	335,900	335,900	293,405	278,342
Net change in fund balance	\$ (679,028)	(679,028)	1,634,170	1,521,589
Fund balance, beginning of year, as previously reported			25,697,140	24,321,590
Prior period adjustments			-	(146,039)
Fund balance, beginning of year, as restated			25,697,140	24,175,551
Net change in fund balance			1,634,170	1,521,589
Fund balance, end of year			\$ 27,331,310	25,697,140

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property taxes	\$ 421,384	421,384	420,441	420,150
Home Health Fund (Medicare and private pay)	338,202	338,202	318,452	305,823
Women, infants, and children (WIC)	124,221	124,221	129,909	115,443
Case coordination unit grant (CCU)	90,000	90,000	76,607	76,328
Grants in kind	555,000	555,000	374,178	352,921
Susan Komen grant	12,551	12,551	9,205	15,744
Breast and cervical	130,320	130,320	90,083	120,882
IDPH - local health protection grant	72,851	72,851	30,354	115,347
Vision and hearing grant	4,600	4,600	2,114	2,632
Childhood lead poisoning prevention	3,728	3,728	3,084	2,931
School based health clinic grant	70,900	70,900	91,278	53,772
Family planning program	77,129	77,129	77,830	72,123
In-Person Counseling	65,612	65,612	38,712	-
Family outreach & case management	105,699	105,699	123,905	91,016
Early period screening diagnosis treatment	152,557	152,557	144,203	51,986
Bioterrorism Preparedness	43,978	43,978	46,469	45,817
Donations	10,250	10,250	3,511	7,897
Humiston trust	21,000	21,000	21,000	21,000
Animal control payments and fines	82,250	82,250	77,619	69,889
Income from immunizations	84,000	84,000	130,146	120,242
Hubert estate	5,500	5,500	4,441	4,769
Miscellaneous	1,000	1,000	300	250
Potential grants	50,000	50,000	-	76,844
Intensive Prenatal Care Management Grant	90,000	90,000	71,833	-
Other clinics	55,500	55,500	61,603	52,695
Women's Health Clinic	16,000	16,000	14,000	-
E.H. and food service course	68,238	68,238	63,012	64,018
T.B. clinic	4,010	4,010	1,522	2,006
Women's health initiative	-	-	12,500	-
Tobacco impact grant	29,250	29,250	26,747	30,279
Healthy families of Illinois grant	185,700	185,700	183,587	193,393
Medicaid match	50,000	50,000	92,297	39,585
Diabetes grant	-	-	-	12,104
Safety grant	25,100	25,100	-	22,400
Interest on investments	1,500	1,500	1,003	1,083
Total revenue	3,048,030	3,048,030	2,741,945	2,561,369

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures:				
Personnel	1,520,330	1,520,330	1,415,503	1,371,859
Contractual	254,000	254,000	174,620	235,054
Travel - mileage	90,000	90,000	73,391	73,551
Telephone	13,000	13,000	12,730	11,489
Postage	12,750	12,750	11,616	10,633
Rent	55,500	55,500	54,500	54,500
Nurses' supplies	36,000	36,000	31,363	34,433
Printing	11,000	11,000	15,275	15,250
Office supplies	36,350	36,350	39,950	31,950
Copier lease	12,000	12,000	12,053	11,435
Dues and meeting expense	20,000	20,000	14,975	17,775
Bank fees and charges	1,000	1,000	500	474
Equipment and repair	17,000	17,000	957	10,250
Computer hardware and software	31,150	31,150	30,816	32,197
Donations	7,500	7,500	11,549	6,191
Advertising	11,700	11,700	5,358	3,748
Insurance - employee health	249,250	249,250	193,247	202,468
Contingency	10,000	10,000	-	-
Immunizations - vaccines	66,500	66,500	102,613	83,344
Immunization - grants in kind	100,000	100,000	22,877	23,838
WIC food instruments	455,000	455,000	334,655	329,083
Total expenditures	3,010,030	3,010,030	2,558,548	2,559,522
Excess (deficiency) of revenues over (under) expenditures	38,000	38,000	183,397	1,847
Other financing sources (uses):				
Transfers out to:				
IMRF Fund	(38,000)	(38,000)	(20,209)	(21,800)
Social Security Fund	-	-	(15,290)	(16,115)
General Fund	-	-	(3,000)	-
Total other financing sources (uses)	(38,000)	(38,000)	(38,499)	(37,915)
Net change in fund balance	\$ -	-	144,898	(36,068)
Fund balance, beginning of year			1,017,833	1,053,901
Fund balance, end of year			\$ 1,162,731	1,017,833

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property taxes	\$ 1,445,000	1,445,000	1,441,625	1,244,213
Interest on investments	1,400	1,400	1,070	846
Total revenue	1,446,400	1,446,400	1,442,695	1,245,059
Expenditures:				
County payment to Illinois Municipal Retirement	1,225,000	1,225,000	1,142,213	1,167,158
Total expenditures	1,225,000	1,225,000	1,142,213	1,167,158
Excess (deficiency) of revenue over (under) expenditures	221,400	221,400	300,482	77,901
Other financing sources (uses):				
Transfers in:				
Community healthcare	10,000	10,000	20,209	21,800
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	30,000	30,000	40,209	41,800
Net change in fund balance	\$ 251,400	251,400	340,691	119,701
Fund balance, beginning of year			623,770	504,069
Fund balance, end of year			\$ 964,461	623,770

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 894,871	894,871	892,771	865,101
Case coordination	141,000	141,000	180,120	176,665
Livingston County Commission on Children and Youth	36,000	36,000	45,370	49,705
377 Program administration	78,910	78,910	78,134	78,970
Interest on investments	500	500	659	678
Miscellaneous	-	-	326	239
Total revenues	1,151,281	1,151,281	1,197,380	1,171,358
Expenditures:				
Salaries	327,391	327,391	300,996	283,775
Board expenditures	1,500	1,500	251	759
Benefits	81,848	81,848	69,519	60,905
Purchases of services:				
Institute for Human Resources	436,521	436,521	469,521	423,807
Against domestic violence	26,250	26,250	26,250	25,000
Operation snowball	5,000	5,000	5,000	4,000
Futures Unlimited Case Management	192,950	192,950	192,950	187,330
Systems development	16,000	16,000	22,435	33,930
Audit	5,000	5,000	3,025	2,950
Lease/rent	6,500	6,500	6,500	6,501
Professional training, dues, and subscriptions	15,000	15,000	8,496	10,764
Travel, telephones, and meals	9,000	9,000	20,935	20,176
Contractual services - postage, leasing, and repairs	19,631	19,631	10,258	15,818
Physician	-	-	3,200	3,666
Commodities	8,000	8,000	4,394	4,159
Equipment	12,000	12,000	5,136	8,951
Other expenditures	4,000	4,000	1,232	1,005
Capital outlay	20,000	20,000	-	-
Total expenditures	1,186,591	1,186,591	1,150,098	1,093,496
Excess (deficiency) of revenues over (under) expenditures	(35,310)	(35,310)	47,282	77,862
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	-
Net change in fund balance	\$ (35,310)	(35,310)	44,282	77,862
Fund balance, beginning of year			1,149,189	1,071,327
Fund balance, end of year			\$ 1,193,471	1,149,189

**Illinois Municipal Retirement Fund  
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	-0.97%
12/31/12	32,997	37,635	4,638	87.68%	32,806	0.00%
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, 2014 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)
12/31/13	\$ -	533,277	533,277	0.00%	7,714,999	6.91%
12/31/12	-	392,068	392,068	0.00%	9,713,369	4.04%
12/31/11	-	392,068	392,068	0.00%	9,253,864	4.24%



***NOTES TO REQUIRED SUPPLEMENTARY INFORMATION***

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Required Supplementary Information For the Year Ended November 30, 2014

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#### **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 2014 budget was adopted on November 14, 2013 and was not amended; however, a resolution authorizing transfer of budgetary amounts within the General Fund was adopted on November 13, 2014.

#### **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 in individual major funds did not exceed appropriations for the year ended November 30, 2014.

***OTHER SUPPLEMENTARY INFORMATION***

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet  
November 30, 2014

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
<u>Assets</u>					
Cash in bank	\$ 2,277,304	531,788	1,220	1,400,942	237,258
Certificates of deposit	-	275,000	115,000	2,105,002	1,264,154
Other investments	930,172	-	-	502,605	-
Receivables:					
Accounts	346,101	-	-	-	-
Accrued interest	332	56	16	511	1,470
Property taxes	223,510	34,742	-	-	-
Prepays	370	-	-	-	-
Due from State of Illinois	596,162	-	-	-	-
Revenue stamps inventory	13,996	-	-	-	-
Total assets	4,387,947	841,586	116,236	4,009,060	1,502,882
<u>Deferred Outflows of Resources</u>					
Deferred property taxes	2,131,237	500,000	10,000	-	-
Total assets and deferred outflows	\$ 6,519,184	1,341,586	126,236	4,009,060	1,502,882
<u>Liabilities</u>					
Accounts payable	\$ 140,263	-	-	348	-
Accrued items	364,270	-	-	-	-
Due to others	-	-	-	-	-
Total liabilities	504,533	-	-	348	-
<u>Deferred Inflows of Resources</u>					
Deferred property taxes	2,131,237	500,000	10,000	-	-
<u>Fund balance</u>					
Non-spendable	14,366	-	-	-	-
Restricted	-	840,193	39,612	-	-
Committed	-	-	-	4,008,712	1,502,882
Assigned	-	1,393	76,624	-	-
Unassigned	3,869,048	-	-	-	-
Total fund balance	3,883,414	841,586	116,236	4,008,712	1,502,882
Total liabilities, deferred inflows and fund balance	\$ 6,519,184	1,341,586	126,236	4,009,060	1,502,882

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2014

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Capital Projects	Totals
<u>Assets</u>					
Cash in bank	\$ 105,786	309,166	4,607,569	2,351,124	11,822,157
Certificates of deposit	450,000	-	408,257	7,058,431	11,675,844
Other investments	-	-	1,429,031	-	2,861,808
Receivables:					
Accounts	-	-	301,322	-	647,423
Accrued interest	34	-	63	5,304	7,786
Property taxes	-	-	-	-	258,252
Prepays	-	-	-	-	370
Due from State of Illinois	-	-	-	-	596,162
Revenue stamps inventory	-	-	-	-	13,996
Total assets	555,820	309,166	6,746,242	9,414,859	27,883,798
<u>Deferred Outflows of Resources</u>					
Deferred property taxes	-	-	-	-	2,641,237
Total assets and deferred outflows	\$ 555,820	309,166	6,746,242	9,414,859	30,525,035
<u>Liabilities</u>					
Accounts payable	\$ -	24,557	1,667	21,383	188,218
Accrued items	-	-	-	-	364,270
Due to others	-	-	-	-	-
Total liabilities	-	24,557	1,667	21,383	552,488
<u>Deferred Inflows of Resources</u>					
Deferred property taxes	-	-	-	-	2,641,237
<u>Fund balance</u>					
Non-spendable	-	-	-	-	14,366
Restricted	-	-	-	-	879,805
Committed	-	284,609	-	-	5,796,203
Assigned	-	-	-	9,393,476	9,471,493
Unassigned	555,820	-	6,744,575	-	11,169,443
Total fund balance	555,820	284,609	6,744,575	9,393,476	27,331,310
Total liabilities, deferred inflows and fund balance	\$ 555,820	309,166	6,746,242	9,414,859	30,525,035

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2014

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
Revenues:					
Property tax	\$ 1,925,889	299,353	-	-	-
Replacement tax	410,066	-	-	-	-
Sales tax	1,457,466	-	-	-	-
State income tax	1,398,085	-	-	-	-
Video gaming tax	4,525	-	-	-	-
Federal revenue	56,226	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	1,873,518	-	-	-	-
Licenses and permits	6,845	-	-	-	-
Charges for services	1,219,567	-	-	-	-
Collector's interest and costs	124,439	-	-	-	-
Interest on investments	2,204	351	243	29,501	9,276
Rent	214,839	-	-	-	-
Other revenue	15,078	-	-	-	-
Total revenues	8,708,747	299,704	243	29,501	9,276
Expenditures:					
Current:					
General and administration	2,330,092	504,883	8,943	386,778	-
Public safety	4,493,513	-	-	-	-
Judiciary and court related	2,347,480	-	-	-	-
Public health and welfare	89,006	-	-	-	-
Employee benefits	795,116	-	-	-	-
Other expenditures	95,089	-	-	-	-
Capital outlay	305,828	-	-	-	-
Total expenditures	10,456,124	504,883	8,943	386,778	-
Excess (deficiency) of revenues over (under) expenditures	(1,747,377)	(205,179)	(8,700)	(357,277)	9,276
Other financing sources (uses):					
Transfers in	2,061,922	-	-	-	-
Transfers out	(40,000)	(25,000)	-	(150,000)	(69,056)
Proceeds from disposal of capital assets	15,539	-	-	-	-
Total other financing sources (uses)	2,037,461	(25,000)	-	(150,000)	(69,056)
Net change in fund balance	290,084	(230,179)	(8,700)	(507,277)	(59,780)
Fund balance, beginning of year,	3,593,330	1,071,765	124,936	4,515,989	1,562,662
Net change in fund balance	290,084	(230,179)	(8,700)	(507,277)	(59,780)
Fund balance, end of year	\$ 3,883,414	841,586	116,236	4,008,712	1,502,882

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, 2014

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Capital Projects	Totals
Revenues:					
Property tax	\$ -	-	-	-	2,225,242
Replacement tax	-	-	-	-	410,066
Sales tax	-	-	-	-	1,457,466
State income tax	-	-	-	-	1,398,085
Video gaming tax	-	-	-	-	4,525
Federal revenue	-	-	-	-	56,226
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	1,873,518
Licenses and permits	-	-	-	-	6,845
Charges for services	-	150,000	3,915,744	-	5,285,311
Collector's interest and costs	-	-	-	-	124,439
Interest on investments	321	135	21,156	64,423	127,610
Rent	-	-	-	-	214,839
Other revenue	-	-	-	-	15,078
Total revenues	321	150,135	3,936,900	64,423	13,199,250
Expenditures:					
Current:					
General and administration	-	50,873	-	-	3,281,569
Public safety	-	-	-	-	4,493,513
Judiciary and court related	-	-	-	-	2,347,480
Public health and welfare	-	-	-	304,965	393,971
Employee benefits	-	-	-	-	795,116
Other expenditures	-	-	-	-	95,089
Capital outlay	-	-	145,919	-	451,747
Total expenditures	-	50,873	145,919	304,965	11,858,485
Excess (deficiency) of revenues over (under) expenditures	321	99,262	3,790,981	(240,542)	1,340,765
Other financing sources (uses):					
Transfers in	-	-	-	-	2,061,922
Transfers out	-	-	(1,500,000)	-	(1,784,056)
Proceeds from disposal of capital assets	-	-	-	-	15,539
Total other financing sources (uses)	-	-	(1,500,000)	-	293,405
Net change in fund balance	321	99,262	2,290,981	(240,542)	1,634,170
Fund balance, beginning of year,	555,499	185,347	4,453,594	9,634,018	25,697,140
Net change in fund balance	321	99,262	2,290,981	(240,542)	1,634,170
Fund balance, end of year	\$ 555,820	284,609	6,744,575	9,393,476	27,331,310

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 1,930,457	1,930,457	1,925,889	1,651,990
Replacement tax	538,000	538,000	410,066	343,516
Sales tax	1,375,000	1,375,000	1,457,466	1,273,708
State income tax	1,330,000	1,330,000	1,398,085	1,162,208
Video gaming tax	-	-	4,525	-
Election grants - state and federal	45,000	45,000	56,226	12,995
State of Illinois and other reimbursements:				
State's Attorney's salary	144,677	144,677	144,677	136,370
Assistant State's Attorney's salaries	48,500	48,500	48,500	40,708
Public Defender reimbursement	99,895	99,895	99,895	99,895
Probation officer	40,000	40,000	44,000	42,985
Probation grants in aid	230,837	230,837	276,290	251,953
Supervisor of Assessments	33,300	33,300	34,059	33,204
ESDA	10,000	10,000	12,891	12,395
Sheriff's town contracts	167,000	167,000	137,988	171,685
Jail reimbursement	1,106,000	1,106,000	1,038,518	1,064,382
Justice benefits	4,000	4,000	4,200	5,200
Miscellaneous grants	-	-	32,500	39,242
Total State of Illinois and other reimbursements	1,884,209	1,884,209	1,873,518	1,898,019
Charges for services:				
Assessor	20,000	20,000	14,092	14,666
Licenses and permits (regional planning)	8,000	8,000	6,845	6,841
Coroner	20,000	20,000	-	-
County Clerk/Recorder	275,000	275,000	228,835	258,877
Court services	5,000	5,000	3,097	4,326
Circuit Clerk	920,000	920,000	860,969	990,776
Sheriff's services and reimbursements	94,000	94,000	83,177	99,205
Court appointed attorney	56,000	56,000	29,397	32,007
Total charges for services	1,398,000	1,398,000	1,226,412	1,406,698
Collector's interest and costs	140,000	140,000	124,439	143,183
Interest on investments	1,750	1,750	2,204	1,991
Rents	214,094	214,094	214,839	213,606
Miscellaneous	1,500	1,500	15,078	38,641
Total revenues	8,858,010	8,858,010	8,708,747	8,146,555



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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 20,000	20,000	14,315	15,170
Committee work	55,000	55,000	38,185	43,285
Audit and budget preparation	100,000	100,000	77,300	96,205
Mileage	16,000	16,000	11,377	12,699
Dues	2,000	2,000	1,829	1,912
Other	4,000	4,000	3,602	5,723
Total County Board members	197,000	197,000	146,608	174,994
County Coordinator:				
Coordinator salary	61,002	61,002	60,885	59,405
Schools, meetings, and mileage	2,500	2,500	2,371	2,191
Professional associations	1,500	1,500	1,500	1,500
Supplies and equipment	3,000	3,000	1,827	1,045
Printing	1,200	1,200	709	431
Total County Coordinator	69,202	69,202	67,292	64,572
Human Resources:				
Human resources specialist salary	49,709	49,709	49,599	48,394
Schools, meetings, and mileage	10,000	10,000	7,245	1,794
Postage	400	400	280	260
Printing	5,500	5,500	2,817	2,369
Publications	1,000	1,000	199	199
Dues	2,700	2,700	2,884	2,674
Miscellaneous employee support	600	600	600	544
Supplies and equipment	1,750	1,750	1,140	1,360
Consulting	1,500	1,500	800	-
Drug testing/fitness for duty	6,500	6,500	1,215	2,317
Total Human Resources	79,659	79,659	66,779	59,911
Information Technology:				
Information technology specialist salary	57,432	57,432	56,834	49,963
Miscellaneous salary	20,500	20,500	14,096	-
Schools, meetings, mileage	3,000	3,000	1,066	385
Cell phone stipend	600	600	600	525
Supplies and equipment	1,350	1,350	521	4,062
Data processing purchase	2,000	2,000	455	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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Telephone - all offices	\$ 70,000	70,000	48,219	117,930
UPS/shipping fee	250	250	162	1,453
Enterprise system maintenance	76,000	76,000	88,997	89,245
Computer and website costs	3,000	3,000	5,378	3,148
Software	4,500	4,500	2,995	1,151
Printing and copying	28,500	28,500	30,315	28,744
Consulting	8,000	8,000	18,915	12,313
Equipment	30,500	30,500	26,930	27,673
Total Information Technology	305,632	305,632	295,483	336,982
County Clerk:				
County Clerk's salary	63,800	63,800	63,800	62,600
Deputies and switchboard operator	223,178	223,178	220,753	223,351
Maintenance/typewriter, microfilm	8,420	8,420	8,070	8,071
Postage and meter rent	6,800	6,800	6,642	6,404
Schools, meetings, and mileage	3,200	3,200	2,746	1,684
Memberships/dues	750	750	549	250
Supplies and equipment	6,800	6,800	5,292	3,843
Bookkeeping supplies and maintenance	6,900	6,900	4,156	6,097
Township supplies	1,300	1,300	862	600
Total County Clerk	321,148	321,148	312,870	312,900
Elections:				
Election deputy salary	28,382	28,382	29,766	44,667
Part-time Salaries	9,000	9,000	5,201	-
General primary judges' pay	40,000	40,000	34,188	-
General election judges' pay	40,000	40,000	33,373	34,454
General primary printing	9,000	9,000	5,182	-
General election printing	8,000	8,000	1,496	5,617
County supplies	1,500	1,500	216	900
General primary supplies	46,600	46,600	43,250	40,500
General election supplies	46,100	46,100	44,361	41,640
Federal Election Grants	20,989	20,989	19,857	-
Voter registration and fees	4,500	4,500	291	6,490
Election equipment	10,000	10,000	363	866
Computer purchase and maintenance	12,000	12,000	11,548	11,348
Computer software	16,800	16,800	16,800	20,800
Total Elections	292,871	292,871	245,892	207,282

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 63,800	63,800	63,800	62,600
Deputy salaries	57,444	57,444	51,105	56,166
Part-time salaries	10,988	10,988	2,379	-
Computer service	12,500	12,500	12,325	11,985
Schools, meetings, and mileage	1,800	1,800	1,221	1,266
Supplies and equipment	7,000	7,000	6,261	5,655
Minor capital equipment	15,000	15,000	-	-
Tax bills - supplies and expense	17,500	17,500	13,276	20,277
Total County Treasurer	186,032	186,032	150,367	157,949
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	68,257	68,257	68,122	66,474
Deputies salaries	96,400	96,400	95,963	93,621
GIS map specialist	37,577	37,577	37,595	36,591
County mapping	13,000	13,000	11,542	8,004
Meetings and education	4,000	4,000	2,308	2,774
Mileage	700	700	650	455
Printing - legal notices	18,000	18,000	11,801	17,418
Supplies and equipment	7,000	7,000	8,301	7,169
Minor capital equipment	500	500	-	-
Total Supervisor of Assessments	245,434	245,434	236,282	232,506
Board of Review:				
Members salaries	14,500	14,500	13,806	13,806
Mileage	1,000	1,000	736	801
Total Board of Review	15,500	15,500	14,542	14,607
County Regional Planning Commission:				
Salaries:				
Director	18,498	18,498	18,199	18,346
Assistant	22,248	22,248	8,100	9,688
Secretary	16,536	16,536	16,039	16,002
Planning commissioner per diem	4,500	4,500	1,125	975
Meetings and education	500	500	30	90
Mileage	10,000	10,000	5,791	6,884

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
General and administration (Continued):				
County Regional Planning Commission (Continued):				
Postage	\$ 1,700	1,700	734	1,074
Publication	2,500	2,500	1,910	2,010
Office supplies	1,500	1,500	1,459	1,269
Miscellaneous	100	100	-	-
Total County Regional Planning Commission	78,082	78,082	53,387	56,338
Livingston Board of Appeals:				
Per diem	3,360	3,360	1,600	1,840
Mileage	1,250	1,250	826	901
Total Livingston Board of Appeals	4,610	4,610	2,426	2,741
Maintenance - General:				
Maintenance supervisor's wages	56,705	56,705	46,879	41,463
Building maintenance salaries	154,527	154,527	162,110	97,047
Equipment maintenance	7,500	7,500	1,840	-
Vehicle maintenance	5,000	5,000	877	1,901
Schools, meetings, mileage	1,500	1,500	2,176	-
Cell phone stipend	2,400	2,400	1,859	1,700
Minor capital equipment	5,500	5,500	5,161	6,800
County tool replacement and repair	4,000	4,000	3,120	81
Total Maintenance - General	237,132	237,132	224,022	148,992
Maintenance - Courthouse:				
Custodial salaries	34,485	34,485	34,219	33,550
General building repairs	15,000	15,000	13,182	12,187
Elevator maintenance	4,500	4,500	4,013	4,012
Maintenance of equipment	1,000	1,000	1,922	675
Electricity	40,000	40,000	23,553	-
Gas	28,000	28,000	17,480	-
Water	5,500	5,500	4,508	5,387
Cleaning supplies	5,000	5,000	5,082	4,464
Equipment and supplies	1,000	1,000	-	579
Tool purchase	-	-	-	38
Beautification	6,000	6,000	4,008	4,008
Total Maintenance - Courthouse	140,485	140,485	107,967	64,900

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Law and Justice Center:				
Custodian salaries	\$ 33,272	33,272	29,697	31,463
General building and maintenance	15,000	15,000	12,800	17,225
Elevator maintenance	500	8,140	7,939	600
Equipment maintenance	18,000	18,000	23,890	3,308
Courthouse security - maintenance	3,000	3,000	2,829	1,682
Electricity	45,000	80,000	78,260	-
Gas	34,000	34,000	27,634	-
Water and sewer	8,000	8,000	12,385	12,552
Cleaning supplies	5,000	5,000	4,456	4,281
Equipment and supplies	1,000	1,000	310	787
Beautification	6,000	6,000	4,384	5,416
Total Maintenance - Law and Justice	168,772	211,412	204,584	77,314
Maintenance - Public Safety Complex:				
PSC Supervisor	-	-	-	50,530
PSC Maintenance Labor	32,896	32,896	34,470	-
Custodial salaries	26,543	26,543	25,972	58,881
General building repairs	27,500	27,500	29,208	18,727
Equipment maintenance	35,000	35,000	31,073	34,775
Snow removal	500	500	33	-
Meetings and travel	-	-	-	250
Electricity	105,000	105,000	123,357	-
Gas	55,000	55,000	55,634	-
Water	50,000	50,000	33,767	32,062
Cleaning supplies	5,500	5,500	1,955	3,326
Total Maintenance - Public Safety	337,939	337,939	335,469	198,551
Regions Bank Building:				
General building repairs	7,500	7,500	3,674	2,360
Electricity	14,500	14,500	10,613	-
Heat/gas	6,000	6,000	4,238	-
Water	1,200	1,200	551	650
Beautification	3,000	3,000	1,425	1,850
Minor capital equipment	-	-	-	3,635
Cleaning supplies	1,000	1,000	798	970
Total Regions Bank Building	33,200	33,200	21,299	9,465

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
General and administration (Continued):				
Facility Systems:				
HVAC Coordinator	\$ -	-	-	47,866
Equipment maintenance	-	-	-	5,077
Cell phone	-	-	-	325
Electricity - Courthouse	-	-	-	17,112
Electricity - L&JC	-	-	-	56,535
Electricity - PSC	-	-	-	100,631
Electricity - Regions	-	-	-	10,128
Electricity - H&E	-	-	-	19,672
Gas - Courthouse	-	-	-	14,186
Gas - L&JC	-	-	-	19,453
Gas - PSC	-	-	-	39,148
Gas - Regions	-	-	-	1,833
Gas - H&E	-	-	-	11,902
Equipment and supplies	-	-	-	4,417
Tool purchases	-	-	-	7,171
Total Facility Systems	-	-	-	355,456
Total general and administration	2,712,698	2,755,338	2,485,269	2,475,460
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	68,300	68,300	68,300	68,359
Public Safety Director	2,500	2,500	2,500	2,386
Chief Deputy	77,026	97,026	142,542	-
Deputies salaries	1,493,174	1,493,174	1,436,374	1,520,369
Secretaries	88,816	88,816	93,264	85,794
Courthouse security pay	219,012	219,012	220,076	194,696
Deputies paid holiday	52,000	52,000	67,140	57,243
Deputies reim. salaries and overtime	-	-	-	779
Deputies overtime	115,000	115,000	112,537	119,835
Sheriff's Merit Commission	1,000	1,000	350	550
Legal fee/union activity	6,500	6,500	13,800	6,382
Investigative costs	27,451	27,451	23,476	3,117
LEADS/LEMS	12,350	12,350	9,520	11,294
Radio maintenance	12,000	12,000	10,142	4,755

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
Public Safety (Continued):				
Sheriff (Continued):				
Auto maintenance	\$ 200,000	200,000	210,378	196,462
School and travel	20,000	20,000	14,839	15,964
Dues	685	685	595	600
Supplies and equipment	15,250	15,250	15,427	14,111
ProActive unit - supplies and equipment	1,500	1,500	1,044	799
Uniform replacement	68,036	68,036	55,474	59,536
Damaged apparel	-	-	-	76
Court security - uniform replacement	10,286	10,286	6,849	9,019
Automobiles	120,000	120,000	117,852	92,098
Replacement vests	1,400	1,400	1,400	660
Total Sheriff	2,612,286	2,632,286	2,623,879	2,464,884
Jail:				
Jail administration	119,613	119,613	121,018	117,836
TCCO/admin/PT help	964,425	969,425	967,842	922,206
TCCO/paid holiday	40,528	40,528	35,744	27,285
Overtime	72,000	92,000	92,794	63,924
Inmate meals	157,946	157,946	85,127	148,827
Inmate meals - transfers	120,786	120,786	83,029	106,372
School and travel	20,500	20,500	42,461	22,852
Board and care of prisoners	69,820	69,820	54,298	50,511
Prisoners - medical	155,000	155,000	148,065	152,569
Supplies	10,400	10,400	15,326	8,947
Uniform replacement	50,085	50,085	49,044	57,525
Vehicles	-	-	27,751	-
Contractual services	-	-	1,950	-
Damaged apparel	200	200	-	-
Total Jail	1,781,303	1,806,303	1,724,449	1,678,854
County Coroner:				
Salary	50,000	50,000	50,000	47,500
Chief deputy coroner's salary	12,000	12,000	11,915	11,852
Assistant coroner's salary	9,000	9,000	3,833	3,198
Coroner's secretary	35,758	35,758	35,920	34,816
Extra summer help	3,000	3,000	-	-
On call pay	6,500	6,500	6,225	6,200
Inquests	1,000	1,000	411	494
Photocopier rental and maintenance	1,840	1,840	1,177	1,833

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
Public Safety (Continued):				
County Coroner (Continued):				
Registration/education	\$ 3,500	3,500	2,551	1,505
Mileage	4,000	4,000	2,085	2,212
Cell phones	800	800	583	739
Dues	1,020	1,020	815	1,020
Post mortem autopsies	95,000	95,000	73,010	71,160
Office supplies	5,500	5,500	4,712	4,229
OSHA supplies	1,700	1,700	-	1,080
Equipment	5,000	5,000	2,571	1,511
Total County Coroner	235,618	235,618	195,808	189,349
Solid Waste Management:				
Solid waste management salary	30,831	30,831	30,331	28,545
Solid waste secretary	12,306	12,306	12,100	12,072
Auto maintenance	850	850	13	-
Education, travel, and membership	750	750	620	100
Mileage	2,250	2,250	871	1,185
Contractual	45,000	45,000	37,852	25,524
Program implementation	700	700	-	-
Office supplies	350	350	179	310
Miscellaneous	250	250	-	-
Total Solid Waste Management	93,287	93,287	81,966	67,736
ESDA:				
Salary	12,333	12,333	12,133	13,130
Cell phone	1,000	1,000	942	938
Supplies and other	3,000	3,000	733	1,302
Unified Command Post operations	3,500	3,500	1,777	1,280
Total ESDA	19,833	19,833	15,585	16,650
Total Public Safety	4,742,327	4,787,327	4,641,687	4,417,473
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	63,800	63,800	63,800	62,600
Deputies salaries	279,285	279,285	281,572	270,341



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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
Judiciary and court related (continued):				
Circuit Clerk (continued):				
Extra help salaries	\$ 27,405	27,405	21,945	19,220
Witness fees, summons, subpoenas	2,300	2,300	36	772
Mileage	1,000	1,000	831	937
Printing	1,500	1,500	521	721
Association memberships	425	425	395	350
Supplies	16,000	16,000	14,058	13,102
Equipment	3,000	3,000	2,042	2,672
Total Circuit Clerk	394,715	394,715	385,200	370,715
State's Attorney's office:				
Salaries:				
State's Attorney salary	166,508	166,508	166,508	169,176
Employees' salary	399,693	399,693	303,953	338,018
Victim Coordinator - salary - Fund A	38,076	38,076	36,126	35,762
Part-time wages	6,764	6,764	-	96
Outsourced services	11,000	11,000	15,670	18,400
Trial expenditures	7,000	7,000	11,262	2,695
Appellate services	13,000	13,000	13,000	13,000
Cell phones	3,200	3,200	2,010	2,814
Operating expenditures	9,000	9,000	4,045	9,615
Supplies and equipment	24,616	24,616	26,782	18,334
Total State's Attorney's office	678,857	678,857	579,356	607,910
Public Defender:				
Public Defender	149,860	149,860	149,860	183,985
Part-time Public Defender	38,676	38,676	37,733	726
Salaries - Assistant	34,398	34,398	30,537	33,493
Outside legal counsel	57,500	57,500	57,500	-
Postage	950	950	684	1,434
Meetings, meals, mileage	550	550	795	185
Publications	650	650	103	442
Association membership	350	350	342	431
Supplies and equipment	4,100	4,100	3,279	3,479
Total Public Defender	287,034	287,034	280,833	224,175

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
Judiciary and court related (Continued):				
Circuit Court:				
Secretaries	\$ 101,058	101,058	100,607	98,142
Bailiff and matrons	20,000	20,000	12,302	11,691
Court appointed counsel - regular	35,000	35,000	46,240	122,192
Special prosecutor fees	4,000	4,000	-	-
Jurors fees and mileage	64,000	64,000	38,081	43,753
Transcript fees	6,000	6,000	2,946	3,807
Pre-sentence evaluation fees	2,500	2,500	-	-
Interpreter fees	3,500	3,500	3,973	3,241
Judges' salaries	1,800	1,800	1,402	1,397
Jurors' meals	7,000	7,000	2,860	3,600
Court appointed physician	10,000	10,000	23,792	11,756
Supplies and equipment	8,000	8,000	9,729	7,860
Supplies and equipment - reporter	2,000	2,000	159	365
Books	10,000	10,000	3,575	7,827
Total Circuit Court	274,858	274,858	245,666	315,631
Jury Commission:				
Jury clerk's salary	20,467	20,467	15,521	25,833
Jury commissioner's salary	2,000	2,000	658	1,134
Mileage	-	-	125	-
Supplies and equipment	5,800	5,800	5,398	4,973
Total Jury Commission	28,267	28,267	21,702	31,940
Court services department:				
Probation Director	80,130	80,130	79,966	78,005
Probation Supervisor	61,502	61,502	61,382	59,873
Probation Officers	443,410	443,410	443,776	432,488
Admin/office assistants	69,816	69,816	69,912	72,663
Overtime / Merit	4,000	4,000	2,523	10,550
Part-time wages	13,500	13,500	9,735	-
Legal Fees	8,000	8,000	7,015	-
Training	5,000	5,000	4,193	3,434
Mileage	5,000	5,000	4,417	3,886
Cell phones	2,500	2,500	2,499	2,406
Postage	2,700	2,700	1,680	2,107
Residential & detention alternatives	25,000	25,000	11,561	27,128
Individual service program	50,000	50,000	2,762	10,167

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department (Continued):				
Contract - juvenile detention	\$ 90,000	90,000	115,152	72,567
Supplies	6,500	6,500	4,453	734
Drug testing supplies	10,000	10,000	13,684	98
Bills paid by County	-	-	-	3,820
Uniforms	1,200	1,200	1,201	3,270
Equipment	2,000	2,000	435	1,662
Computer hardware	1,000	1,000	150	-
Officer's reimbursements	4,000	4,000	704	2,297
Total Court services department	885,258	885,258	837,200	787,155
Total judiciary and court related	2,548,989	2,548,989	2,349,957	2,337,526
Public Health and Welfare:				
Maintenance - Health and education building:				
Custodial salaries	35,000	35,000	29,988	45,906
General building repairs	15,000	15,000	6,860	7,335
Equipment maintenance	2,000	2,000	1,393	2,002
Electricity	28,000	28,000	26,705	-
Heat/gas	22,000	22,000	16,702	-
Water	5,000	5,000	4,166	5,099
Cleaning supplies	6,000	6,000	3,192	4,371
Total maintenance - health and education building	113,000	113,000	89,006	64,713
Total Public Health and Welfare	113,000	113,000	89,006	64,713
Employee benefits:				
Employer share of health insurance	895,572	895,572	792,498	901,386
Employer share of life insurance	3,200	3,200	2,618	2,638
Employee wellness program	2,000	2,000	-	1,140
Total Employee benefits	900,772	900,772	795,116	905,164
Other expenditures:				
Property taxes	7,500	7,500	7,618	6,853
Regional Office of Education	64,000	64,000	64,000	64,000
Contingency / Miscellaneous	150,000	62,360	23,471	17,982
Total other expenditures	221,500	133,860	95,089	88,835
Total expenditures	11,239,286	11,239,286	10,456,124	10,289,171

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Excess (deficiency) of revenues over (under) expenditures	\$ (2,381,276)	(2,381,276)	(1,747,377)	(2,142,616)
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	1,690,764	1,690,764	1,500,000	2,118,928
Streator Host Agreement Account	93,287	93,287	69,056	67,994
Enterprise Zone Offset Account	150,000	150,000	150,000	150,000
Tort Judgment Account	25,000	25,000	25,000	25,000
County Highway Fund	3,000	3,000	3,000	-
Public Health Fund	3,000	3,000	3,000	-
Mental Health Fund	3,000	3,000	3,000	-
GIS Fund	55,000	55,000	55,000	55,000
Special Recording Fee Fund	15,000	15,000	15,000	20,000
County Clerk Vital Records Fund	1,500	1,500	1,500	1,500
Treasurer Automation Fund	5,000	5,000	5,000	5,000
Victim Coordinator Services Fund	16,250	16,250	19,000	17,125
Maintenance and Child Support Fee Fund	7,000	7,000	5,000	7,000
Probation Service Fee Fund	110,000	110,000	63,240	56,292
Court Systems Fund	45,000	45,000	35,000	43,000
Court Security Fund	80,000	80,000	65,000	70,000
Court Automation Fund	5,000	5,000	5,000	5,000
Document Storage Fund	15,000	15,000	15,000	15,000
Law Library Fund	2,150	2,150	2,126	2,125
Arrestees' Medical Costs Fund	-	-	8,000	5,000
Coroners Fees Fund	10,000	10,000	15,000	16,000
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	-	-	15,539	300
Total other financing sources (uses)	2,294,951	2,294,951	2,037,461	2,640,264
Net change in fund balance	\$ (86,325)	(86,325)	290,084	497,648
Fund balance, beginning of year, as previously reported			3,593,330	3,241,721
Prior period adjustment(s)			-	(146,039)
Fund balance, beginning of year, as restated			3,593,330	3,095,682
Net change in fund balance			290,084	497,648
Fund balance, end of year			\$ 3,883,414	3,593,330

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 300,000	300,000	299,353	683,145
Interest on investments	500	500	351	442
Total revenues	300,500	300,500	299,704	683,587
Expenditures:				
Current:				
General and administration:				
Business auto insurance	65,000	65,000	49,211	53,786
General liability insurance	180,000	180,000	136,609	167,964
Bonds	9,300	9,300	125	2,914
Property insurance	225,400	225,400	165,619	196,242
Property appraisal	500	500	-	6,800
Worker's compensation insurance	250,000	250,000	153,319	205,415
Total expenditures	730,200	730,200	504,883	633,121
Excess (deficiency) of revenues over (under) expenditures	(429,700)	(429,700)	(205,179)	50,466
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	\$ (454,700)	(454,700)	(230,179)	25,466
Fund balance, beginning of year			1,071,765	1,046,299
Fund balance, end of year			\$ 841,586	1,071,765

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ -	-	-	21,404
Interest on investments	250	250	243	227
Total revenues	250	250	243	21,631
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	40,000	40,000	8,943	9,268
Total expenditures	40,000	40,000	8,943	9,268
Excess (deficiency) of revenues over (under) expenditures	\$ (39,750)	(39,750)	(8,700)	12,363
Fund balance, beginning of year			124,936	112,573
Fund balance, end of year			\$ 116,236	124,936

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Fees	\$ -	-	-	825,000
Interest on investments	50,000	50,000	29,501	39,524
Total revenues	50,000	50,000	29,501	864,524
Expenditures:				
Current:				
General and administrative:				
Proactive reimbursements	200,000	200,000	-	87,500
Economic development grants and loans	272,576	272,576	127,900	122,900
Odell tower operations	25,000	25,000	10,878	17,642
Livingston Co. Soil & Water	23,000	23,000	23,000	23,000
Dispatch funding	225,000	225,000	225,000	248,468
Total expenditures	745,576	745,576	386,778	499,510
Excess (deficiency) of revenues over (under) expenditures	(695,576)	(695,576)	(357,277)	365,014
Other financing sources (uses):				
Operating transfers out	(150,000)	(150,000)	(150,000)	(150,000)
Total other financing sources (uses)	(150,000)	(150,000)	(150,000)	(150,000)
Net change in fund balance	\$ (845,576)	(845,576)	(507,277)	215,014
Fund balance, beginning of year			4,515,989	4,300,975
Fund balance, end of year			\$ 4,008,712	4,515,989

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Fees for service	\$ -	-	-	15,242
Interest on investments	11,000	11,000	9,276	10,822
Total revenues	11,000	11,000	9,276	26,064
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	11,000	11,000	9,276	26,064
Other financing sources (uses):				
Operating transfers out	(93,287)	(93,287)	(69,056)	(67,993)
Total other financing sources (uses)	(93,287)	(93,287)	(69,056)	(67,993)
Net change in fund balance	<u>\$ (82,287)</u>	<u>(82,287)</u>	(59,780)	(41,929)
Fund balance, beginning of year			1,562,662	1,604,591
Fund balance, end of year			<u>\$ 1,502,882</u>	<u>1,562,662</u>



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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Interest on investments	\$ -	-	321	172
Total revenues	-	-	321	172
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	321	172
Fund balance, beginning of year			555,499	555,327
Fund balance, end of year			\$ 555,820	555,499

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Interest on investments	\$ 110	110	135	130
Windfarm application fees	-	-	150,000	-
Total revenues	110	110	150,135	130
Expenditures:				
Current:				
General and administration				
Meeting expense	-	-	12,990	-
Consulting service	-	-	29,331	-
Postage	-	-	7,750	-
Office supplies	-	-	802	-
Total expenditures	-	-	50,873	-
Excess (deficiency) of revenues over (under) expenditures	\$ 110	110	99,262	130
Fund balance, beginning of year			185,347	185,217
Fund balance, end of year			\$ 284,609	185,347

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Contract payments	\$ 3,400,000	3,400,000	3,915,744	3,768,683
Interest on investments	70,000	70,000	21,156	18,071
Total revenues	3,470,000	3,470,000	3,936,900	3,786,754
Expenditures:				
Current:				
General and administration:				
Temporary office expenses	-	-	-	22,083
Miscellaneous	-	-	-	5,000
Capital outlay:				
General fund jail equipment	11,500	11,500	-	7,900
General fund information tech equipment	-	-	-	18,383
General fund finance	25,000	25,000	30,000	-
General fund capital projects	80,000	80,000	26,007	-
Courthouse	-	-	19,374	511,647
Law & justice building	375,000	375,000	15,673	73,159
H&E building	50,000	50,000	-	-
Equipment building	115,000	115,000	2,129	-
Highway building	100,000	100,000	-	-
Veterans' Assistance vehicles	52,736	52,736	52,736	-
Total expenditures	809,236	809,236	145,919	638,172
Excess (deficiency) of revenues over (under) expenditures	2,660,764	2,660,764	3,790,981	3,148,582
Other financing sources (uses):				
Transfer to General Fund	(1,690,764)	(1,690,764)	(1,500,000)	(2,118,928)
Total other financing sources (uses)	(1,690,764)	(1,690,764)	(1,500,000)	(2,118,928)
Net change in fund balance	\$ 970,000	970,000	2,290,981	1,029,654
Fund balance, beginning of year			4,453,594	3,423,940
Fund balance, end of year			\$ 6,744,575	4,453,594

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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Interest on investments	\$ 65,000	65,000	64,423	79,208
Total revenues	65,000	65,000	64,423	79,208
Expenditures				
Community Healthcare Program	330,000	330,000	304,965	296,136
Total expenditures	330,000	330,000	304,965	296,136
Excess (deficiency) of revenues over (under) expenditures	\$ (265,000)	(265,000)	(240,542)	(216,928)
Fund balance, beginning of year			9,634,018	9,850,946
Fund balance, end of year			\$ 9,393,476	9,634,018

## LIVINGSTON COUNTY, ILLINOIS

### Non-Major Special Revenue Funds

#### Fund Descriptions

For the Year Ended November 30, 2014

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#### 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 County constructs, improves, and maintains). 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.

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.

#### 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.

## LIVINGSTON COUNTY, ILLINOIS

### Non-Major Special Revenue Funds

#### Fund Descriptions

For the Year Ended November 30, 2014

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#### 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.

#### 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 war veterans. Financing is provide by an annual property tax levy.

## LIVINGSTON COUNTY, ILLINOIS

### Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2014

---

#### 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.

#### 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.

## LIVINGSTON COUNTY, ILLINOIS

### Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2014

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#### 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.

#### 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.



Combining Balance Sheet  
November 30, 2014

	Special Revenue Funds						
	Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
<u>Assets</u>							
Cash in bank	\$ 1,185,539	191,722	41,837	3,229	165	408,007	6,573
Certificates of deposit	2,696,500	325,000	300,000	525,000	269,000	-	-
Other investments	331,833	-	331,833	-	-	-	-
Receivables:							
Accounts	128,170	102,130	-	-	-	-	-
Accrued interest	876	177	58	158	109	69	-
Property taxes	327,329	77,306	-	38,657	38,312	46,610	-
Due from others	41,597	-	-	-	-	-	-
Due from State of Illinois	55,136	-	55,136	-	-	-	-
Prepaid items	535	-	-	-	-	-	-
Total assets	4,767,515	696,335	728,864	567,044	307,586	454,686	6,573
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	2,687,918	663,266	-	331,633	331,633	410,594	-
Total assets and deferred outflows	\$ 7,455,433	1,359,601	728,864	898,677	639,219	865,280	6,573
<u>Liabilities</u>							
Accounts payable	\$ 849,433	6,743	617	341,579	491,643	5,666	-
Due to others	16,215	-	-	-	-	-	-
Accrued items	18,116	11,085	3,993	-	-	-	-
Total liabilities	883,764	17,828	4,610	341,579	491,643	5,666	-
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	2,687,918	663,266	-	331,633	331,633	410,594	-
<u>Fund Balance</u>							
Nonspendable	535	-	-	-	-	-	-
Restricted	1,423,194	-	-	24,698	-	62,960	873
Committed	430,037	-	-	-	-	-	5,700
Assigned	2,214,042	678,507	724,254	200,767	-	386,060	-
Unassigned	(184,057)	-	-	-	(184,057)	-	-
Total fund balance (deficit)	3,883,751	678,507	724,254	225,465	(184,057)	449,020	6,573
Total liabilities, deferred inflows, and fund balance	\$ 7,455,433	1,359,601	728,864	898,677	639,219	865,280	6,573

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2014

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
<u>Assets</u>							
Cash in bank	\$ 43,807	12,175	21,957	13,491	1,306	11,091	4,274
Certificates of deposit	500,000	-	250,000	140,000	-	75,000	7,500
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	960	-	9,620	-	-	-	4,150
Accrued interest	206	-	46	-	-	-	-
Property taxes	92,768	-	-	-	-	-	-
Due from others	41,597	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	679,338	12,175	281,623	153,491	1,306	86,091	15,924
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	650,000	-	-	-	-	-	-
Total assets and deferred outflows	\$ 1,329,338	12,175	281,623	153,491	1,306	86,091	15,924
<u>Liabilities</u>							
Accounts payable	-	539	-	-	-	-	1,442
Due to others	39	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	39	539	-	-	-	-	1,442
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	650,000	-	-	-	-	-	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	679,299	8,195	74,943	82,210	-	31,986	-
Committed	-	3,441	-	71,281	-	54,105	14,482
Assigned	-	-	206,680	-	1,306	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	679,299	11,636	281,623	153,491	1,306	86,091	14,482
Total liabilities, deferred inflows, and fund balance	\$ 1,329,338	12,175	281,623	153,491	1,306	86,091	15,924

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2014

	Special Revenue Funds					
	Victim Coordinator Services	Veteran's Assistance	Court Security	Probation Services Fee	Document Storage	State's Attorney Drug Traffic Prevention
<u>Assets</u>						
Cash in bank	\$ 7,391	103,625	7,844	43,225	14,100	29,209
Certificates of deposit	-	-	-	150,000	100,000	-
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	350	-	279
Accrued interest	-	26	-	-	3	-
Property taxes	-	17,524	-	-	-	-
Due from others	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-
Prepaid items	-	535	-	-	-	-
Total assets	7,391	121,710	7,844	193,575	114,103	29,488
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	-	154,500	-	-	-	-
Total assets and deferred outflows	\$ 7,391	276,210	7,844	193,575	114,103	29,488
<u>Liabilities</u>						
Accounts payable	-	1,204	-	-	-	-
Due to others	-	-	-	-	-	-
Accrued items	-	3,038	-	-	-	-
Total liabilities	-	4,242	-	-	-	-
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	-	154,500	-	-	-	-
<u>Fund Balance</u>						
Nonspendable	-	535	-	-	-	-
Restricted	7,184	116,933	737	81,669	-	25,825
Committed	207	-	7,107	111,906	114,103	-
Assigned	-	-	-	-	-	3,663
Unassigned	-	-	-	-	-	-
Total fund balance (deficit)	7,391	117,468	7,844	193,575	114,103	29,488
Total liabilities, deferred inflows, and fund balance	\$ 7,391	276,210	7,844	193,575	114,103	29,488

Combining Balance Sheet  
November 30, 2014

	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	\$ 5,584	3,846	1,120	7,345	3,643	-	-
Certificates of deposit	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	24
Property taxes	-	-	-	-	-	-	16,152
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	5,584	3,846	1,120	7,345	3,643	16,176	
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	146,292
Total assets and deferred outflows	\$ 5,584	3,846	1,120	7,345	3,643	162,468	
<u>Liabilities</u>							
Accounts payable	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	16,176
Accrued items	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	16,176	
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	146,292
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	5,577	1,829	-	4,136	3,640	-	-
Committed	-	-	1,120	-	-	-	-
Assigned	7	2,017	-	3,209	3	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	5,584	3,846	1,120	7,345	3,643	-	-
Total liabilities, deferred inflows, and fund balance	\$ 5,584	3,846	1,120	7,345	3,643	162,468	

Combining Balance Sheet  
November 30, 2014

		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	\$ 308	48,390	19	27,350	111,620	6,797	4,489	
Certificates of deposit	-	-	-	-	-	-	55,000	
Other investments	-	-	-	-	-	-	-	
Receivables:	-	-	-	-	-	-	-	
Accounts	-	-	-	-	-	2,191	8,490	
Accrued interest	-	-	-	-	-	-	-	
Property taxes	-	-	-	-	-	-	-	
Due from others	-	-	-	-	-	-	-	
Due from State of Illinois	-	-	-	-	-	-	-	
Prepaid items	-	-	-	-	-	-	-	
Total assets	308	48,390	19	27,350	111,620	8,988	67,979	
<u>Deferred Outflows of Resources</u>								
Deferred property taxes	-	-	-	-	-	-	-	
Total assets and deferred outflows	\$ 308	48,390	19	27,350	111,620	8,988	67,979	
<u>Liabilities</u>								
Accounts payable	-	-	-	-	-	-	-	
Due to others	-	-	-	-	-	-	-	
Accrued items	-	-	-	-	-	-	-	
Total liabilities	-	-	-	-	-	-	-	
<u>Deferred Inflows of Resources</u>								
Deferred property taxes	-	-	-	-	-	-	-	
<u>Fund Balance</u>								
Nonspendable	-	-	-	-	-	-	-	
Restricted	-	41,983	-	25,270	71,442	3,826	67,979	
Committed	-	6,407	-	-	40,178	-	-	
Assigned	308	-	19	2,080	-	5,162	-	
Unassigned	-	-	-	-	-	-	-	
Total fund balance (deficit)	308	48,390	19	27,350	111,620	8,988	67,979	
Total liabilities, deferred inflows, and fund balance	\$ 308	48,390	19	27,350	111,620	8,988	67,979	

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, 2014

	Special Revenue Funds						
	Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
Revenues:							
Property taxes	\$ 2,820,455	666,112	-	333,091	330,118	401,618	-
Operating and capital grants	27,838	-	-	-	-	-	-
Motor fuel tax	1,017,962	-	1,017,962	-	-	-	-
Fees, fines, and charges for services	819,551	326,785	-	-	-	-	35,873
Interest	5,821	907	781	1,176	967	253	12
Other	113,711	31,044	29,306	-	-	-	-
Total revenues	4,805,338	1,024,848	1,048,049	334,267	331,085	401,871	35,885
Expenditures:							
Current:							
General administration	168,018	-	-	-	-	-	-
Public safety	12,046	-	-	-	-	-	-
Judiciary and court related	64,945	-	-	-	-	-	-
Public health and welfare	524,388	-	-	-	-	387,570	-
Transportation	2,751,922	927,157	894,480	599,303	330,982	-	-
Employee benefits	657,805	-	-	-	-	-	-
Capital Outlay	472,900	137,468	-	-	335,432	-	-
Total expenditures	4,652,024	1,064,625	894,480	599,303	666,414	387,570	-
Excess (deficiency) of revenues over (under) expenditures	153,314	(39,777)	153,569	(265,036)	(335,329)	14,301	35,885
Other financing sources (uses):							
Transfers in	35,290	-	-	-	-	-	-
Transfers out	(311,866)	(3,000)	-	-	-	-	(35,000)
Total other financing sources (uses)	(276,576)	(3,000)	-	-	-	-	(35,000)
Net change in fund balance	(123,262)	(42,777)	153,569	(265,036)	(335,329)	14,301	885
Fund balance, beginning of year	4,007,013	721,284	570,685	490,501	151,272	434,719	5,688
Fund balance (deficit), end of year	\$ 3,883,751	678,507	724,254	225,465	(184,057)	449,020	6,573

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, 2014

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 799,344	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	21,635	9,620	28,946	859	32,734	9,143
Interest	657	7	119	63	1	38	7
Other	-	-	-	-	-	-	-
Total revenues	800,001	21,642	9,739	29,009	860	32,772	9,150
Expenditures:							
Current:							
General administration	-	-	-	12,009	-	-	6,959
Public safety	-	-	-	-	4,000	-	-
Judiciary and court related	-	19,454	-	-	-	29,037	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	657,805	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	657,805	19,454	-	12,009	4,000	29,037	6,959
Excess (deficiency) of revenues over (under) expenditures	142,196	2,188	9,739	17,000	(3,140)	3,735	2,191
Other financing sources (uses):							
Transfers in	35,290	-	-	-	-	-	-
Transfers out	-	(2,126)	-	(15,000)	-	(5,000)	(5,000)
Total other financing sources (uses)	35,290	(2,126)	-	(15,000)	-	(5,000)	(5,000)
Net change in fund balance	177,486	62	9,739	2,000	(3,140)	(1,265)	(2,809)
Fund balance, beginning of year	501,813	11,574	271,884	151,491	4,446	87,356	17,291
Fund balance (deficit), end of year	\$ 679,299	11,636	281,623	153,491	1,306	86,091	14,482

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, 2014

	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	-	150,995	-	-	-	-
Operating and capital grants	20,584	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	64,517	123,967	18,064	5,691
Interest	9	56	20	72	51	15
Other	-	53,361	-	-	-	-
Total revenues	20,593	204,412	64,537	124,039	18,115	5,706
Expenditures:						
Current:						
General administration	-	-	-	-	-	-
Public safety	-	-	-	8,046	-	-
Judiciary and court related	-	-	-	-	12,128	-
Public health and welfare	-	136,818	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	-	136,818	-	8,046	12,128	-
Excess (deficiency) of revenues over (under) expenditures	20,593	67,594	64,537	115,993	5,987	5,706
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(19,000)	-	(65,000)	(63,240)	(15,000)	-
Total other financing sources (uses)	(19,000)	-	(65,000)	(63,240)	(15,000)	-
Net change in fund balance	1,593	67,594	(463)	52,753	(9,013)	5,706
Fund balance, beginning of year	5,798	49,874	8,307	140,822	123,116	23,782
Fund balance (deficit), end of year	\$ 7,391	\$ 117,468	\$ 7,844	\$ 193,575	\$ 114,103	\$ 29,488



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, 2014

	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	-	-	-	-	-	139,177	
Operating and capital grants	-	-	-	1,809	-	-	
Motor fuel tax	-	-	-	-	-	-	
Fees, fines, and charges for services	2,604	7,407	4,091	3,898	1,073	-	
Interest	5	8	5	5	1	24	
Other	-	-	-	-	-	-	
Total revenues	2,609	7,415	4,096	5,712	1,074	139,201	
Expenditures:							
Current:							
General administration	-	-	-	6,206	-	139,201	
Public safety	-	-	-	-	-	-	
Judiciary and court related	577	-	7	-	-	-	
Public health and welfare	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	
Employee benefits	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Total expenditures	577	-	7	6,206	-	139,201	
Excess (deficiency) of revenues over (under) expenditures	2,032	7,415	4,089	(494)	1,074	-	
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	
Transfers out	-	(8,000)	(5,000)	(1,500)	-	-	
Total other financing sources (uses)	-	(8,000)	(5,000)	(1,500)	-	-	
Net change in fund balance	2,032	(585)	(911)	(1,994)	1,074	-	
Fund balance, beginning of year	3,552	4,431	2,031	9,339	2,569	-	
Fund balance (deficit), end of year	\$ 5,584	3,846	1,120	7,345	3,643	-	

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, 2014

	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	-	-	-	-	-	5,445	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	73,672	-	11,400	20,000	9,082	8,490
Interest	1	35	-	14	408	8	96
Other	-	-	-	-	-	-	-
Total revenues	1	73,707	-	11,414	20,408	14,535	8,586
Expenditures:							
Current:							
General administration	-	3,643	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	3,742	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	3,643	-	3,742	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1	70,064	-	7,672	20,408	14,535	8,586
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(55,000)	-	-	-	(15,000)	-
Total other financing sources (uses)	-	(55,000)	-	-	-	(15,000)	-
Net change in fund balance	1	15,064	-	7,672	20,408	(465)	8,586
Fund balance, beginning of year	307	33,326	19	19,678	91,212	9,453	59,393
Fund balance (deficit), end of year	308	48,390	19	27,350	111,620	8,988	67,979

LIVINGSTON COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet  
November 30, 2014

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Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$	191,722
Certificates of deposit		325,000
Receivables, net		
Accounts		102,130
Accrued interest		177
Property taxes		77,306
Total assets		<u>696,335</u>

Deferred Outflows of Resources:

Deferred property taxes		<u>663,266</u>
Total assets and deferred outflows	\$	<u>1,359,601</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$	6,743
Accrued items		<u>11,085</u>
Total liabilities		<u>17,828</u>

Deferred Inflows of Resources:

Deferred property taxes		<u>663,266</u>
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Fund balance:

Assigned		<u>678,507</u>
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Total liabilities, deferred inflows, and fund balance	\$	<u>1,359,601</u>
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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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 668,236	\$ 668,236	666,112	653,079
Township MFT engineering	110,000	110,000	115,339	164,543
Township CAB engineering	10,000	10,000	29,958	41,453
Equipment rental	150,000	150,000	150,000	150,000
Interest on investments	1,200	1,200	907	795
Material sales to municipalities	15,000	15,000	21,638	12,714
Charges for services	10,000	10,000	-	-
Sale of used equipment	12,000	12,000	9,850	-
Miscellaneous	2,000	2,000	31,044	17,226
Total revenues	978,436	978,436	1,024,848	1,039,810
Expenditures:				
Salaries:				
Engineers and technicians	272,000	272,000	280,259	254,736
Secretary and bookkeeping	86,000	86,000	85,370	83,296
Day labor employees	220,000	220,000	229,943	205,418
Mileage of highway employees	500	500	270	163
Operating costs for office and garage	15,000	15,000	11,601	10,983
Copy machine	1,500	1,500	717	1,094
Advertising	1,500	1,500	832	1,206
Employee health insurance premiums	104,000	104,000	81,174	93,203
Gas, oil, and grease	85,000	85,000	97,564	80,992
Repair of machinery	65,000	65,000	85,415	49,310
Materials and supplies for road repairs	10,000	10,000	10,122	15,077
Repair of bridges and culverts	10,000	10,000	3,229	2,435
Miscellaneous	10,000	10,000	10,041	9,011
Purchase of machinery and equipment	160,000	160,000	137,468	2,150
Buildings and grounds maintenance	10,000	10,000	2,635	4,882
Computer hardware and software	12,000	12,000	8,786	9,965
Contractual services	35,000	35,000	19,199	27,427
Capital outlay	-	-	-	72,115
Total expenditures	1,097,500	1,097,500	1,064,625	923,463
Excess (deficiency) of revenues over (under) expenditures	(119,064)	(119,064)	(39,777)	116,347
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	-
Net change in fund balance	\$ (119,064)	(119,064)	(42,777)	116,347
Fund balance, beginning of year			721,284	604,937
Fund balance, end of year			\$ 678,507	721,284

LIVINGSTON COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 41,837
Certificates of deposit	300,000
Other investments	331,833
Accrued interest receivable	58
Due from State of Illinois	<u>55,136</u>
Total assets	<u>\$ 728,864</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 617
Accrued items	<u>3,993</u>
Total liabilities	<u>4,610</u>
Fund Balance:	
Assigned	<u>724,254</u>
Total liabilities and fund balance	<u>\$ 728,864</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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Motor fuel tax	\$ -	-	1,017,962	883,914
Reimbursements	-	-	29,298	10,970
Interest on investments	-	-	781	386
Miscellaneous	-	-	8	6,135
Total revenues	-	-	1,048,049	901,405
Expenditures:				
Contract construction	-	-	151,302	187,902
Day labor construction	-	-	188,023	174,962
Maintenance	-	-	442,520	296,575
Administration and engineering	-	-	112,635	106,996
Total expenditures	-	-	894,480	766,435
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	153,569	134,970
Fund balance, beginning of year			570,685	435,715
Fund balance, end of year			\$ 724,254	570,685

LIVINGSTON COUNTY, ILLINOIS  
COUNTY AID TO BRIDGES FUND

SCHEDULE C-7

Balance Sheet  
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 3,229
Certificates of deposit	525,000
Receivables, net	
Accrued interest	158
Property taxes	38,657
Total assets	<u>567,044</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>331,633</u>
Total assets and deferred outflows	<u>\$ 898,677</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 341,579</u>
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Deferred Inflows of Resources:

Deferred property taxes	<u>331,633</u>
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Fund balance:

Restricted	24,698
Assigned	<u>200,767</u>
Total fund balance	<u>225,465</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 898,677</u>
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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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 334,068	334,068	333,091	326,479
Interest on investments	1,600	1,600	1,176	1,492
Total revenues	335,668	335,668	334,267	327,971
Expenditures:				
Aid to townships in building bridges on township roads	899,000	899,000	599,303	613,951
Total expenditures	899,000	899,000	599,303	613,951
Excess (deficiency) of revenues over (under) expenditures	\$ (563,332)	(563,332)	(265,036)	(285,980)
Fund balance, beginning of year			490,501	776,481
Fund balance, end of year			\$ 225,465	490,501



LIVINGSTON COUNTY, ILLINOIS  
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet  
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 165
Certificates of deposit	269,000
Receivables, net	
Accrued interest	109
Property taxes	38,312
Total assets	<u>307,586</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>331,633</u>
Total assets and deferred outflows	<u>\$ 639,219</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 491,643</u>
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Deferred Inflows of Resources:

Deferred property taxes	<u>331,633</u>
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Fund balance (deficit):

Unassigned	<u>(184,057)</u>
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Total liabilities, deferred inflows, and fund balance	<u>\$ 639,219</u>
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LIVINGSTON COUNTY, ILLINOIS  
MATCHING TAX FUND

SCHEDULE C-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 334,118	334,118	330,118	326,544
Interest on investments	1,650	1,650	967	1,348
Total revenue	335,768	335,768	331,085	327,892
Expenditures:				
For matching federal allotments on FAS projects	900,000	900,000	666,414	906,434
Staff salaries	-	-	-	126
Total expenditures	900,000	900,000	666,414	906,560
Excess (deficiency) of revenues over (under) expenditures	\$ (564,232)	(564,232)	(335,329)	(578,668)
Fund balance, beginning of year			151,272	729,940
Fund balance (deficit), end of year			\$ (184,057)	151,272

LIVINGSTON COUNTY, ILLINOIS  
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet  
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 408,007
Receivables, net	
Accrued interest	69
Property taxes	<u>46,610</u>
Total assets	<u>454,686</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>410,594</u>
Total assets and deferred outflows	<u>\$ 865,280</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 5,666</u>
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Deferred Inflows of Resources:

Deferred property taxes	<u>410,594</u>
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Fund balance:

Restricted	62,960
Assigned	<u>386,060</u>
Total fund balance	<u>449,020</u>
Total liabilities and fund balance	<u>\$ 865,280</u>

LIVINGSTON COUNTY, ILLINOIS  
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 402,543	402,543	401,618	389,187
Interest on investments	250	250	253	285
Total revenues	402,793	402,793	401,871	389,472
Expenditures:				
Staff salary and benefits	58,810	58,810	58,810	58,810
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	276,048	276,048	272,028	268,008
Hospital Birth to Three Services	36,050	36,050	14,335	33,775
Martin Luther Home	4,120	4,120	4,464	4,000
Service development	18,990	18,990	17,649	11,972
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	3,000
Equipment	2,000	2,000	2,000	2,000
Professional dues/expenses	5,600	5,600	5,784	5,600
Audit	1,500	1,500	1,500	1,500
Commodities	2,000	2,000	2,000	2,000
Total expenditures	414,118	414,118	387,570	396,665
Excess (deficiency) of revenues over (under) expenditures	\$ (11,325)	(11,325)	14,301	(7,193)
Fund balance, beginning of year			434,719	441,912
Fund balance, end of year			\$ 449,020	434,719

**LIVINGSTON COUNTY, ILLINOIS  
COURT SYSTEMS FUND**

**SCHEDULE C-13**

**Balance Sheet  
November 30, 2014**

<u>Assets</u>	
Cash on hand and in bank	\$ 6,573
Total assets	<u>\$ 6,573</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 873
Committed fund balance	5,700
Total fund balance	<u>\$ 6,573</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)**

**SCHEDULE C-14**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Charges for services	\$ 45,000	45,000	35,873	41,204
Interest on investments	15	15	12	16
Total revenues	<u>45,015</u>	<u>45,015</u>	<u>35,885</u>	<u>41,220</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>35,885</u>	<u>41,220</u>
Other financing sources (uses):				
Transfers out	(45,000)	(45,000)	(35,000)	(43,000)
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(35,000)</u>	<u>(43,000)</u>
Net change in fund balance	<u>\$ 15</u>	<u>15</u>	885	(1,780)
Fund balance, beginning of year			<u>5,688</u>	<u>7,468</u>
Fund balance, end of year			<u>\$ 6,573</u>	<u>5,688</u>

LIVINGSTON COUNTY, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet  
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 43,807
Certificates of deposit	500,000
Receivables, net	
Accounts	960
Accrued interest	206
Property taxes	92,768
Due from others	41,597
Total assets	<u>679,338</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>650,000</u>
Total assets and deferred outflows	<u>\$ 1,329,338</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Due to others	<u>\$ 39</u>
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Deferred Inflows of Resources:

Deferred property taxes	<u>650,000</u>
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Fund balance:

Restricted	<u>679,299</u>
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Total liabilities, deferred inflows, and fund balance	<u>\$ 1,329,338</u>
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LIVINGSTON COUNTY, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
General property tax	\$ 801,220	801,220	799,344	697,675
Interest on investments	650	650	657	512
Total revenues	801,870	801,870	800,001	698,187
Expenditures:				
County payment to social security	690,898	690,898	657,805	653,351
Total expenditures	690,898	690,898	657,805	653,351
Excess (deficiency) of revenues over (under) expenditures	110,972	110,972	142,196	44,836
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	15,290	16,115
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	20,000	20,000	35,290	36,115
Net change in fund balance	\$ 130,972	130,972	177,486	80,951
Fund balance, beginning of year			501,813	420,862
Fund balance, end of year			\$ 679,299	501,813

LIVINGSTON COUNTY, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-17

Balance Sheet  
November 30, 2014

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Assets

Cash on hand and in bank	\$ 12,175
Total assets	<u>\$ 12,175</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	<u>\$ 539</u>
Fund balance:	
Restricted	8,195
Committed	<u>3,441</u>
Total fund balance	<u>11,636</u>
Total liabilities and fund balance	<u>\$ 12,175</u>



LIVINGSTON COUNTY, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Law library fees	\$ 17,000	17,000	21,635	20,450
Interest on investments	5	5	7	9
Total revenues	17,005	17,005	21,642	20,459
Expenditures:				
Books	14,500	14,500	19,454	19,160
Total expenditures	14,500	14,500	19,454	19,160
Excess (deficiency) of revenues over (under) expenditures	2,505	2,505	2,188	1,299
Other financing sources (uses):				
Transfers out	(2,150)	(2,150)	(2,126)	(2,125)
Total other financing sources (uses)	(2,150)	(2,150)	(2,126)	(2,125)
Net change in fund balance	\$ 355	355	62	(826)
Fund balance, beginning of year			11,574	12,400
Fund balance, end of year			\$ 11,636	11,574

LIVINGSTON COUNTY, ILLINOIS  
INDEMNITY FUND

SCHEDULE C-19

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 21,957
Certificates of deposit	250,000
Receivables, net	
Accrued interest	46
Property taxes	9,620
Total assets	<u>\$ 281,623</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 74,943
Assigned fund balance	206,680
Total fund balance	<u>\$ 281,623</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Fees	\$ -	-	9,620	10,180
Interest on investments	-	-	119	97
Total revenues	-	-	9,739	10,277
Expenditures:				
Indemnity payments	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	9,739	10,277
Fund balance, beginning of year			271,884	261,607
Fund balance, end of year			<u>\$ 281,623</u>	<u>271,884</u>

LIVINGSTON COUNTY, ILLINOIS  
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 13,491
Certificates of deposit	<u>140,000</u>
Total assets	<u>\$ 153,491</u>
 <u>Fund Balance</u>	
Restricted	\$ 82,210
Committed	<u>71,281</u>
Total fund balance	<u>\$ 153,491</u>

LIVINGSTON COUNTY, ILLINOIS  
SPECIAL RECORDING FEE FUND

SCHEDULE C-22

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Fees	\$ 40,750	40,750	28,946	48,956
Interest on investments	45	45	63	53
Total revenues	40,795	40,795	29,009	49,009
Expenditures:				
Recorder's automation expense	105,000	105,000	12,009	4,534
Total expenditures	105,000	105,000	12,009	4,534
Excess (deficiency) of revenues over (under) expenditures	(64,205)	(64,205)	17,000	44,475
Other financing sources (uses):				
Transfers out	(15,000)	(15,000)	(15,000)	(20,000)
Total other financing sources (uses)	(15,000)	(15,000)	(15,000)	(20,000)
Net change in fund balance	\$ (79,205)	(79,205)	2,000	24,475
Fund balance, beginning of year			151,491	127,016
Fund balance, end of year			\$ 153,491	151,491

LIVINGSTON COUNTY, ILLINOIS  
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-23

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 1,306
Total assets	<u>\$ 1,306</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 1,306
Total fund balance	<u>\$ 1,306</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-24

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Forfeited funds	\$ -	-	859	3,612
Interest on investments	-	-	1	2
Total revenues	-	-	860	3,614
Expenditures:				
Drug traffic prevention	-	-	4,000	4,967
Total expenditures	-	-	4,000	4,967
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	(3,140)	(1,353)
Fund balance, beginning of year			4,446	5,799
Fund balance, end of year			<u>\$ 1,306</u>	<u>4,446</u>

LIVINGSTON COUNTY, ILLINOIS  
COURT AUTOMATION FUND

SCHEDULE C-25

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 11,091
Certificates of deposit	75,000
Total assets	<u>\$ 86,091</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 31,986
Committed fund balance	54,105
Total fund balance	<u>\$ 86,091</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-26

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Court automation fees	\$ 37,003	37,003	32,734	36,350
Interest on investments	50	50	38	33
Total revenues	<u>37,053</u>	<u>37,053</u>	<u>32,772</u>	<u>36,383</u>
Expenditures:				
Automation	<u>19,004</u>	<u>19,004</u>	<u>29,037</u>	<u>25,154</u>
Total expenditures	<u>19,004</u>	<u>19,004</u>	<u>29,037</u>	<u>25,154</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,049</u>	<u>18,049</u>	<u>3,735</u>	<u>11,229</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>	<u>(1,265)</u>	<u>6,229</u>
Fund balance, beginning of year			<u>87,356</u>	<u>81,127</u>
Fund balance, end of year			<u>\$ 86,091</u>	<u>87,356</u>

LIVINGSTON COUNTY, ILLINOIS  
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-27

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 4,274
Certificates of deposit	7,500
Due from collector	4,150
Total assets	<u>\$ 15,924</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,442
Fund balance:	
Committed fund balance	14,482
Total liabilities and fund balance	<u>\$ 15,924</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Fees	\$ 10,500	10,500	9,143	10,154
Interest on investments	25	25	7	12
Total revenues	<u>10,525</u>	<u>10,525</u>	<u>9,150</u>	<u>10,166</u>
Expenditures:				
Treasurer's automation expenditures	<u>8,000</u>	<u>8,000</u>	<u>6,959</u>	<u>18,757</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>6,959</u>	<u>18,757</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,525</u>	<u>2,525</u>	<u>2,191</u>	<u>(8,591)</u>
Other financing sources (uses):				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ (2,475)</u>	<u>(2,475)</u>	<u>(2,809)</u>	<u>(13,591)</u>
Fund balance, beginning of year			<u>17,291</u>	<u>30,882</u>
Fund balance, end of year			<u>\$ 14,482</u>	<u>17,291</u>

LIVINGSTON COUNTY, ILLINOIS  
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 7,391
Total assets	<u>\$ 7,391</u>
<u>Fund Balance</u>	
Restricted	\$ 7,184
Committed	<u>207</u>
Total fund balance	<u>7,391</u>
Total liabilities and fund balance	<u>\$ 7,391</u>



LIVINGSTON COUNTY, ILLINOIS  
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
State grant	\$ 16,500	16,500	20,584	17,541
Interest on investments	20	20	9	8
Total revenues	16,520	16,520	20,593	17,549
Expenditures				
Victim coordination expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	16,520	16,520	20,593	17,549
Other financing sources (uses):				
Transfers out	(16,250)	(16,250)	(19,000)	(17,125)
Total other financing sources (uses)	(16,250)	(16,250)	(19,000)	(17,125)
Net change in fund balance	\$ 270	270	1,593	424
Fund balance, beginning of year			5,798	5,374
Fund balance, end of year			\$ 7,391	5,798

LIVINGSTON COUNTY, ILLINOIS  
VETERANS ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet  
November 30, 2014

<u>Assets and Deferred Outflows of Resources</u>	
Cash on hand and in bank	\$ 103,625
Receivables, net	
Accrued interest	26
Property taxes	17,524
Prepays	535
Total assets	<u>121,710</u>
Deferred Outflows of Resources:	
Deferred property taxes	<u>154,500</u>
Total assets and deferred outflows	<u>\$ 276,210</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,204
Accrued items	<u>3,038</u>
Total liabilities	<u>4,242</u>
Deferred Inflows of Resources:	
Deferred property taxes	<u>154,500</u>
Fund balance:	
Nonspendable	535
Restricted	<u>116,933</u>
Total fund balance	<u>117,468</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 276,210</u>

LIVINGSTON COUNTY, ILLINOIS  
VETERANS ASSISTANCE FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Appropriations		Year Ended November 30,	
	Original	Final	2014	2013
Revenues:				
Property tax	\$ 151,300	151,300	150,995	145,304
Interest on investments	120	120	56	55
Donations and other	52,736	52,736	53,361	303
Total revenues	204,156	204,156	204,412	145,662
Expenditures:				
Superintendent	30,000	30,000	26,911	24,586
Transportation of veterans	30,000	30,000	27,542	29,237
Temporary office help	17,000	17,000	16,270	16,348
IMRF	4,850	4,850	3,903	4,353
FICA	5,500	5,500	5,584	5,598
Unemployment	350	350	323	337
Van expenses	16,000	16,000	15,139	16,767
Office rent	4,800	4,800	4,800	4,800
Education and conventions	5,000	5,000	2,135	1,867
Mileage	3,500	3,500	117	-
Telephone	3,000	3,000	2,576	2,950
Postage	500	500	189	610
Veterans emergency assistance	4,500	4,500	2,812	2,899
Groceries and medicine	5,000	5,000	4,301	4,716
Rent for veterans	14,000	14,000	14,285	14,004
Utilities for veterans	5,000	5,000	7,974	4,949
Miscellaneous	1,000	1,000	-	50
Office supplies	2,000	2,000	1,957	2,030
Contingency	2,000	2,000	-	-
Capital outlay	-	-	-	23,299
Total expenditures	154,000	154,000	136,818	159,400
Excess (deficiency) of revenues over (under) expenditures	\$ 50,156	50,156	67,594	(13,738)
Fund balance, beginning of year			49,874	63,612
Fund balance, end of year			\$ 117,468	49,874

LIVINGSTON COUNTY, ILLINOIS  
COURT SECURITY FUND

SCHEDULE C-33

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 7,844
Total assets	<u>\$ 7,844</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 737
Committed fund balance	7,107
Total fund balance	<u>\$ 7,844</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-34

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Charges for services	\$ 80,000	80,000	64,517	68,552
Interest on investments	50	50	20	26
Total revenues	<u>80,050</u>	<u>80,050</u>	<u>64,537</u>	<u>68,578</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>64,537</u>	<u>68,578</u>
Other financing sources (uses):				
Transfers out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(65,000)</u>	<u>(70,000)</u>
Total other financing sources (uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(65,000)</u>	<u>(70,000)</u>
Net change in fund balance	<u>\$ 50</u>	<u>50</u>	<u>(463)</u>	<u>(1,422)</u>
Fund balance, beginning of year			<u>8,307</u>	<u>9,729</u>
Fund balance, end of year			<u>\$ 7,844</u>	<u>8,307</u>

LIVINGSTON COUNTY, ILLINOIS  
PROBATION SERVICES FEE FUND

SCHEDULE C-35

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 43,225
Certificates of deposit	150,000
Accounts receivable, net	350
Total assets	<u>\$ 193,575</u>
 <u>Fund Balance</u>	
Restricted fund balance	\$ 81,669
Committed fund balance	111,906
Total fund balance	<u>\$ 193,575</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-36

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Probation fees	\$ 85,500	85,500	123,967	85,280
Interest on investments	50	50	72	46
Total revenues	<u>85,550</u>	<u>85,550</u>	<u>124,039</u>	<u>85,326</u>
Expenditures:				
Contractual Services	-	-	8,046	-
Total expenditures	<u>-</u>	<u>-</u>	<u>8,046</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85,550</u>	<u>85,550</u>	<u>115,993</u>	<u>85,326</u>
Other financing sources (uses):				
Transfers out	(110,000)	(110,000)	(63,240)	(56,292)
Total other financing sources (uses)	<u>(110,000)</u>	<u>(110,000)</u>	<u>(63,240)</u>	<u>(56,292)</u>
Net change in fund balance	<u>\$ (24,450)</u>	<u>(24,450)</u>	52,753	29,034
Fund balance, beginning of year			<u>140,822</u>	<u>111,788</u>
Fund balance, end of year			<u>\$ 193,575</u>	<u>140,822</u>

LIVINGSTON COUNTY, ILLINOIS  
DOCUMENT STORAGE FUND

SCHEDULE C-37

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 14,100
Certificates of deposit	100,000
Accrued interest receivable	3
Total assets	<u>\$ 114,103</u>
<u>Fund Balance</u>	
Committed fund balance	<u>\$ 114,103</u>
Total fund balance	<u>\$ 114,103</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Document storage fees	\$ 21,756	21,756	18,064	20,292
Interest on investments	140	140	51	46
Total revenues	<u>21,896</u>	<u>21,896</u>	<u>18,115</u>	<u>20,338</u>
Expenditures:				
Document storage expenditures	<u>11,787</u>	<u>11,787</u>	<u>12,128</u>	<u>15,647</u>
Total expenditures	<u>11,787</u>	<u>11,787</u>	<u>12,128</u>	<u>15,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,109</u>	<u>10,109</u>	<u>5,987</u>	<u>4,691</u>
Other financing sources (uses):				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (4,891)</u>	<u>(4,891)</u>	<u>(9,013)</u>	<u>(10,309)</u>
Fund balance, beginning of year			<u>123,116</u>	<u>133,425</u>
Fund balance, end of year			<u>\$ 114,103</u>	<u>123,116</u>

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

SCHEDULE C-39

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 29,209
Accounts receivable, net	279
Total assets	<u>\$ 29,488</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 25,825
Assigned fund balance	3,663
Total fund balance	<u>\$ 29,488</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Forfeited funds	\$ -	-	3,828	10,558
Circuit Clerk fees	-	-	1,863	-
Interest on investments	-	-	15	10
Total revenues	-	-	<u>5,706</u>	<u>10,568</u>
Expenditures:				
Drug traffic prevention expenditures	-	-	-	157
Total expenditures	-	-	-	<u>157</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>5,706</u>	<u>10,411</u>
Fund balance, beginning of year			<u>23,782</u>	<u>13,371</u>
Fund balance, end of year			<u>\$ 29,488</u>	<u>23,782</u>

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

SCHEDULE C-41

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 5,584
Total assets	<u>\$ 5,584</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 5,577
Assigned fund balance	<u>7</u>
Total fund balance	<u>\$ 5,584</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Fines, fees, and forfeitures	\$ -	-	2,604	3,574
Interest on investments	-	-	5	2
Total revenues	<u>-</u>	<u>-</u>	<u>2,609</u>	<u>3,576</u>
Expenditures:				
Judiciary and court related	-	-	577	1,306
Total expenditures	<u>-</u>	<u>-</u>	<u>577</u>	<u>1,306</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	2,032	2,270
Fund balance, beginning of year			3,552	1,282
Fund balance, end of year			<u>\$ 5,584</u>	<u>3,552</u>



LIVINGSTON COUNTY, ILLINOIS  
ARRESTEES' MEDICAL COSTS FUND

SCHEDULE C-43

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 3,846
Total assets	<u>\$ 3,846</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,829
Assigned fund balance	2,017
Total fund balance	<u>\$ 3,846</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-44

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Arrestees fee	\$ -	-	7,407	6,355
Reimbursements - other counties	-	-	-	1,067
Interest on investments	-	-	8	7
Total revenues	<u>-</u>	<u>-</u>	<u>7,415</u>	<u>7,429</u>
Expenditures:				
Inmate prescriptions	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>7,415</u>	<u>7,429</u>
Other financing sources (uses):				
Transfers out	-	-	(8,000)	(5,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(585)</u>	<u>2,429</u>
Fund balance, beginning of year			<u>4,431</u>	<u>2,002</u>
Fund balance, end of year			<u>\$ 3,846</u>	<u>4,431</u>

LIVINGSTON COUNTY, ILLINOIS  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-45

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 1,120
Total assets	<u>\$ 1,120</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 1,120
Total fund balance	<u>\$ 1,120</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-46

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Maintenance and child support fees	\$ 7,056	7,056	4,091	944
Interest on investments	-	-	5	8
Total revenues	<u>7,056</u>	<u>7,056</u>	<u>4,096</u>	<u>952</u>
Expenditures				
General government expenditures	-	-	7	-
Total expenditures	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,056</u>	<u>7,056</u>	<u>4,089</u>	<u>952</u>
Other financing sources (uses):				
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,000)</u>	<u>(7,000)</u>
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,000)</u>	<u>(7,000)</u>
Net change in fund balance	<u>\$ 56</u>	<u>56</u>	<u>(911)</u>	<u>(6,048)</u>
Fund balance, beginning of year			<u>2,031</u>	<u>8,079</u>
Fund balance, end of year			<u>\$ 1,120</u>	<u>2,031</u>

LIVINGSTON COUNTY, ILLINOIS  
VITAL RECORDS FUND

SCHEDULE C-47

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 7,345
Total assets	<u>\$ 7,345</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,136
Assigned fund balance	<u>3,209</u>
Total fund balance	<u>\$ 7,345</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-48

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
State grant	\$ 1,200	1,200	1,809	1,707
Fees	4,000	4,000	3,898	4,432
Interest on investments	5	5	5	5
Total revenues	<u>5,205</u>	<u>5,205</u>	<u>5,712</u>	<u>6,144</u>
Expenditures:				
Vital records expense	4,000	4,000	6,206	238
State grant expense	-	-	-	1,707
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>6,206</u>	<u>1,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,205</u>	<u>1,205</u>	<u>(494)</u>	<u>4,199</u>
Other financing sources (uses):				
Transfers out	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>
Total other financing sources (uses)	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>
Net change in fund balance	<u>\$ (295)</u>	<u>(295)</u>	<u>(1,994)</u>	<u>2,699</u>
Fund balance, beginning of year			<u>9,339</u>	<u>6,640</u>
Fund balance, end of year			<u>\$ 7,345</u>	<u>9,339</u>

LIVINGSTON COUNTY, ILLINOIS  
SHERIFF E-CITATION FUND

SCHEDULE C-49

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 3,643
Total assets	<u>\$ 3,643</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 3,640
Assigned fund balance	3
Total fund balance	<u>\$ 3,643</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-50

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Forfeited funds	\$ -	-	1,073	1,107
Interest on investments	-	-	1	1
Total revenues	<u>-</u>	<u>-</u>	<u>1,074</u>	<u>1,108</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>1,074</u>	<u>1,108</u>
Fund balance, beginning of year			<u>2,569</u>	<u>1,461</u>
Fund balance, end of year			<u>\$ 3,643</u>	<u>2,569</u>

LIVINGSTON COUNTY, ILLINOIS  
COUNTY EXTENSION EDUCATION FUND

SCHEDULE C-51

Balance Sheet  
November 30, 2014

<u>Assets and Deferred Outflows of Resources</u>	
Receivables, net	
Accrued interest	\$ 24
Property taxes	16,152
Total assets	16,176
Deferred Outflows of Resources:	
Deferred property taxes	146,292
Total assets and deferred outflows	\$ 162,468
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	\$ 16,176
Deferred Inflows of Resources:	
Deferred property taxes	146,292
Total liabilities and deferred outflows	\$ 162,468

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Property tax	\$ 139,459	139,459	139,177	138,891
Interest on investments	-	-	24	25
Total revenues	139,459	139,459	139,201	138,916
Expenditures:				
County cooperative extension education service	139,459	139,459	139,201	138,916
Total expenditures	139,459	139,459	139,201	138,916
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

LIVINGSTON COUNTY, ILLINOIS  
CRIMINAL JUSTICE GRANT FUND

SCHEDULE C-53

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 308
Total assets	<u>\$ 308</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 308
Total fund balance	<u>\$ 308</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-54

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Interest on investments	\$ -	-	1	-
Total revenues	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Expenditures				
Grant expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>1</u>	<u>-</u>
Fund balance, beginning of year			<u>307</u>	<u>307</u>
Fund balance, end of year			<u>\$ 308</u>	<u>307</u>

LIVINGSTON COUNTY, ILLINOIS  
GIS AUTOMATION FUND

SCHEDULE C-55

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 48,390
Total assets	<u>\$ 48,390</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 41,983
Committed fund balance	6,407
Total fund balance	<u>\$ 48,390</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Fees	\$ 62,000	62,000	73,672	80,490
Interest on investments	12	12	35	23
Total revenues	<u>62,012</u>	<u>62,012</u>	<u>73,707</u>	<u>80,513</u>
Expenditures				
GIS automation expenditures	-	-	3,643	38
Total expenditures	<u>-</u>	<u>-</u>	<u>3,643</u>	<u>38</u>
Excess (deficiency) of revenues over (under) expenditures	<u>62,012</u>	<u>62,012</u>	<u>70,064</u>	<u>80,475</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>\$ 7,012</u>	<u>7,012</u>	15,064	25,475
Fund balance, beginning of year			<u>33,326</u>	<u>7,851</u>
Fund balance, end of year			<u>\$ 48,390</u>	<u>33,326</u>

COUNTY OF LIVINGSTON, ILLINOIS  
ILLINOIS GRANTS FUND

SCHEDULE C-57

Balance Sheet  
November 30, 2014

<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, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-58

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</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>	<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-59

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 27,350
Total assets	<u>\$ 27,350</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 25,270
Assigned fund balance	2,080
Total fund balance	<u>\$ 27,350</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-60

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Fees for services	\$ -	-	11,400	9,838
Interest on investments	-	-	14	12
Total revenues	<u>-</u>	<u>-</u>	<u>11,414</u>	<u>9,850</u>
Expenditures:				
Operation and administration expenses	-	-	3,742	3,073
Total expenditures	<u>-</u>	<u>-</u>	<u>3,742</u>	<u>3,073</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>7,672</u>	<u>6,777</u>
Fund balance, beginning of year			<u>19,678</u>	<u>12,901</u>
Fund balance, end of year			<u>\$ 27,350</u>	<u>19,678</u>

LIVINGSTON COUNTY, ILLINOIS  
HIGHWAY WINDFARM AGREEMENTS FUND

SCHEDULE C-61

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 111,620
Total assets	<u>\$ 111,620</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,442
Committed fund balance	<u>40,178</u>
Total fund balance	<u>\$ 111,620</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-62

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Minonk windfarm	\$ -	-	20,000	20,000
Interest on investments	310	310	408	320
Total revenues	<u>310</u>	<u>310</u>	<u>20,408</u>	<u>20,320</u>
Expenditures:				
Highway engineering expenditures	<u>70,000</u>	<u>70,000</u>	-	-
Total expenditures	<u>70,000</u>	<u>70,000</u>	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (69,690)</u>	<u>(69,690)</u>	20,408	20,320
Fund balance, beginning of year			<u>91,212</u>	<u>70,892</u>
Fund balance, end of year			<u>\$ 111,620</u>	<u>91,212</u>

LIVINGSTON COUNTY, ILLINOIS  
CORONER'S FEES FUND

SCHEDULE C-63

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 6,797
Accounts receivable, net	2,191
Total assets	<u>\$ 8,988</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 3,826
Assigned fund balance	5,162
Total fund balance	<u>\$ 8,988</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-64

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
State grant	\$ 4,625	4,625	5,445	5,320
Fees	7,300	7,300	9,082	12,579
Interest on investments	8	8	8	9
Total revenues	<u>11,933</u>	<u>11,933</u>	<u>14,535</u>	<u>17,908</u>
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,933</u>	<u>11,933</u>	<u>14,535</u>	<u>17,908</u>
Other financing sources (uses):				
Transfers out	(10,000)	(10,000)	(15,000)	(16,000)
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(15,000)</u>	<u>(16,000)</u>
Net change in fund balance	<u>\$ 1,933</u>	<u>1,933</u>	(465)	1,908
Fund balance, beginning of year			<u>9,453</u>	<u>7,545</u>
Fund balance, end of year			<u>\$ 8,988</u>	<u>9,453</u>

LIVINGSTON COUNTY, ILLINOIS  
TAX SALE IN ERROR FUND

SCHEDULE C-65

Balance Sheet  
November 30, 2014

<u>Assets</u>	
Cash on hand and in bank	\$ 4,489
Certificates of deposit	55,000
Accounts receivable, net	8,490
Total assets	<u>\$ 67,979</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 67,979
Total fund balance	<u>\$ 67,979</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-66

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2014</u>	<u>2013</u>
Revenues:				
Fees	\$ -	-	8,490	9,570
Interest on investments	-	-	96	84
Total revenues	-	-	8,586	9,654
Expenditures:				
General government	-	-	-	1,811
Total expenditures	-	-	-	1,811
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	8,586	7,843
Fund balance, beginning of year			59,393	51,550
Fund balance, end of year			<u>\$ 67,979</u>	<u>59,393</u>

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

## Combining Statement of Net Position

November 30, 2014

(With Comparative Figures for November 30, 2013)

	ETSB / 911	Dispatch	Wireless	Totals November 30, 2014	2013
<u>Assets</u>					
Cash and cash equivalents	\$ 30,085	40,878	59,344	130,307	249,762
Certificates of deposit	-	6,713	331,901	338,614	337,042
Accounts receivable	25,838	4,554	60,489	90,881	95,846
Accrued interest	-	31	93	124	236
Due from other funds	-	-	-	-	-
Prepaid items	-	305	-	305	-
Capital assets (net of accumulated depreciation)	136,885	186,787	39,682	363,354	382,091
Total assets	<u>\$ 192,808</u>	<u>239,268</u>	<u>491,509</u>	<u>923,585</u>	<u>1,064,977</u>
<u>Liabilities</u>					
Accounts payable	\$ 10,385	2,801	390	13,576	14,420
Accrued expenses	11,326	61,621	-	72,947	57,942
Deferred revenue	-	6,526	-	6,526	6,362
Total liabilities	<u>21,711</u>	<u>70,948</u>	<u>390</u>	<u>93,049</u>	<u>78,724</u>
<u>Net Position</u>					
Invested in capital assets	\$ 136,885	186,787	39,682	363,354	382,091
Unrestricted	34,212	(18,467)	451,437	467,182	604,162
Total net position	<u>171,097</u>	<u>168,320</u>	<u>491,119</u>	<u>830,536</u>	<u>986,253</u>
Total liabilities and net position	<u>\$ 192,808</u>	<u>239,268</u>	<u>491,509</u>	<u>923,585</u>	<u>1,064,977</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, 2014

(With Comparative Figures for the Year Ended November 30, 2013)

	ETSB / 911	Dispatch	Wireless	Totals Year Ended November 30,	
				2014	2013
Operating revenue:					
Service revenues	\$ 192,972	507,029	193,319	893,320	894,328
Other revenues	-	-	-	-	31,838
Total operating revenue	192,972	507,029	193,319	893,320	926,166
Operating expenses:					
Salaries and payroll taxes	64,514	602,628	-	667,142	636,514
Contractual services	11,045	8,079	538	19,662	16,395
Mapping	-	-	7,000	7,000	6,880
Lease expenses	-	18,356	-	18,356	17,887
Insurance	6,856	77,136	-	83,992	89,933
Small equipment	-	2,708	-	2,708	3,547
Utilities	142,024	31	1,050	143,105	140,193
Repairs & maintenance	2,562	24,815	226	27,603	22,635
Supplies	4,402	-	-	4,402	5,200
Miscellaneous	2,797	29,528	-	32,325	21,814
Mileage	495	1,972	-	2,467	2,387
Meals	-	9	-	9	-
Depreciation	28,665	6,928	6,252	41,845	70,549
Total operating expenses	263,360	772,190	15,066	1,050,616	1,033,934
Operating income (loss)	(70,388)	(265,161)	178,253	(157,296)	(107,768)
Nonoperating revenue:					
Interest on investments	30	169	1,380	1,579	2,615
Income (loss) before transfers	(70,358)	(264,992)	179,633	(155,717)	(105,153)
Transfers in	34,631	276,412	-	311,043	254,902
Transfers out	(16,412)	-	(294,631)	(311,043)	(254,902)
Change in net position	(52,139)	11,420	(114,998)	(155,717)	(105,153)
Net position, beginning of year	223,236	156,900	606,117	986,253	1,091,406
Net position, end of year	\$ 171,097	168,320	491,119	830,536	986,253

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

## Statement of Cash Flows

For the Year Ended November 30, 2014

(With Comparative Figures for the Year Ended November 30, 2013)

	Totals	
	Year Ended November 30, 2014	2013
Cash flows from operating activities:		
Cash received for services and from phone companies	\$ 898,449	887,755
Other cash receipts	-	31,838
Cash payments to employees	(652,137)	(645,492)
Cash payments to suppliers for goods and services	(342,778)	(332,070)
Net cash provided by operating activities	(96,466)	(57,969)
Cash flows from investing activities:		
Interest on investments	119	2,615
Purchase of investments	-	(117,665)
Proceeds from sale of investments	-	231,641
Purchase of capital assets	(23,108)	(13,640)
Net cash used in investing activities	(22,989)	102,951
Net decrease in cash on hand and in bank	(119,455)	44,982
Cash on hand and in bank, beginning of year	249,762	204,780
Cash on hand and in bank, end of year	\$ 130,307	249,762
Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ (157,296)	(107,768)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	41,845	70,549
Effects of changes in operating assets and liabilities:		
Accounts receivable	4,965	(7,022)
Prepaid expenses	(305)	-
Accounts payable	(844)	(5,199)
Deferred revenue	164	449
Accrued expenses	15,005	(8,978)
Net cash provided by operating activities	\$ (96,466)	(57,969)

## **LIVINGSTON COUNTY, ILLINOIS**

### **Fiduciary Funds**

#### **Fund Descriptions**

**For the Year Ended November 30, 2014**

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#### **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 E-1

Combining Statement of Fiduciary Net Position  
November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	November 30, 2014			November 30, 2013
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 104,622	399	105,021	85,029
Certificates of deposit	2,485,000	95,000	2,580,000	1,917,500
Other investments	869,917	-	869,917	677,730
Accounts receivable	-	63,822	63,822	-
Accrued interest receivable	-	18	18	231
Due from State of Illinois	179,203	-	179,203	153,501
Total assets	<u>\$ 3,638,742</u>	<u>159,239</u>	<u>3,797,981</u>	<u>2,833,991</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 186,216	144,840	331,056	398,398
Net Position				
Restricted for township transportation projects	3,452,526	14,399	3,466,925	2,435,593
Total liabilities and net position	<u>\$ 3,638,742</u>	<u>159,239</u>	<u>3,797,981</u>	<u>2,833,991</u>

LIVINGSTON COUNTY, ILLINOIS  
PRIVATE PURPOSE TRUST FUNDS

SCHEDULE E-2

Combining Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2014  
(With Comparative Figures for the Year Ended November 30, 2013)

	Year Ended November 30, 2014			Year Ended November 30, 2013
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Revenues:				
State of Illinois	\$ 3,048,612	189,941	3,238,553	3,138,798
Interest on investments	4,643	234	4,877	2,179
Miscellaneous	-	-	-	-
Total revenues	3,053,255	190,175	3,243,430	3,140,977
Expenditures:				
Transportation	2,020,982	191,116	2,212,098	2,895,686
Total expenditures	2,020,982	191,116	2,212,098	2,895,686
Excess (deficiency) of revenues over (under) expenditures	1,032,273	(941)	1,031,332	245,291
Net position, beginning of year	2,420,253	15,340	2,435,593	2,190,302
Net position, end of year	\$ 3,452,526	14,399	3,466,925	2,435,593

Combining Statement of Assets and Liabilities  
November 30, 2014

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
<u>Assets</u>						
Cash on hand and in bank	\$ 7,611,216	5,996,369	500	427,409	13,848	8,905
Certificates of deposit	175,060	-	-	85,060	-	-
Other investments	474,623	474,623	-	-	-	-
Delinquent taxes receivable	34,270	34,270	-	-	-	-
Total assets	\$ 8,295,169	6,505,262	500	512,469	13,848	8,905
<u>Liabilities</u>						
Liabilities:						
Due to others	\$ 8,295,169	6,505,262	500	512,469	13,848	8,905
Total liabilities	\$ 8,295,169	6,505,262	500	512,469	13,848	8,905

Combining Statement of Assets and Liabilities  
November 30, 2014

	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	\$ 41,558	1	400	-	849,597	42,785	229,844
Certificates of deposit	-	-	-	-	90,000	-	-
Other investments	-	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	-	-	-
Total assets	\$ 41,558	1	400	-	939,597	42,785	229,844
<u>Liabilities</u>							
Liabilities:							
Due to others	\$ 41,558	1	400	-	939,597	42,785	229,844
Total liabilities	\$ 41,558	1	400	-	939,597	42,785	229,844

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2014

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
Balance, November 30, 2013	\$ 6,446,958	4,676,913	500	492,325	8,841	8,780
Increases	87,839,106	61,567,195	-	126,939	5,007	10,733,308
Deductions	(85,990,895)	(59,738,846)	-	(106,795)	-	(10,733,183)
Balance, November 30, 2014	\$ 8,295,169	6,505,262	500	512,469	13,848	8,905

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2014

	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, 2013	\$ 56,159	1	400	7,605	982,839	85,524	127,071
Increases	4,675,937	5,505,875	5,442	17,190	2,499,913	1,409,005	1,293,295
Deductions	(4,690,538)	(5,505,875)	(5,442)	(24,795)	(2,543,155)	(1,451,744)	(1,190,522)
Balance, November 30, 2014	\$ 41,558	1	400	-	939,597	42,785	229,844

LIVINGSTON COUNTY, ILLINOIS  
CIRCUIT CLERK'S AGENCY FUNDS

SCHEDULE F-3

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2014

	Totals	Juror Service Account	Judicial Sales Account	Correctional Center Reimbursements Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2013	\$ 982,839	6,718	282,190	643	-	17,277	676,011
Increases	2,499,913	45,184	286	2,334	56,077	8	2,396,024
Deductions	(2,543,155)	(45,387)	(5,000)	-	(56,077)	(12,540)	(2,424,151)
Balance, November 30, 2014	\$ 939,597	6,515	277,476	2,977	-	4,745	647,884

LIVINGSTON COUNTY, ILLINOIS  
COUNTY CLERK'S AGENCY FUNDS

SCHEDULE F-4

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2014

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2013	\$ 85,524	3,399	78,675	3,450
Increases	1,409,005	497,185	911,613	207
Deductions	(1,451,744)	(497,643)	(953,513)	(588)
Balance, November 30, 2014	<u>\$ 42,785</u>	<u>2,941</u>	<u>36,775</u>	<u>3,069</u>



LIVINGSTON COUNTY, ILLINOIS  
SHERIFF'S AGENCY FUNDS

SCHEDULE F-5

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2014

	Totals	Jail Residents' Welfare Account	Jail Sheriff Seized Funds Account	Jail Commissary Account	Livescan Account	Sheriffs Sales Account	Civil Process Account	Sheriff Vehicle Fund Account	Sex Offender Account	DUI Fines Account
Balance, November 30, 2013	\$ 127,071	13,634	16,249	32,997	27,749	4,552	-	23,634	-	8,256
Increases	1,293,295	628,010	122,539	94,644	75,210	271,082	83,152	8,628	2,905	7,125
Deductions	(1,190,522)	(626,603)	(39,958)	(87,670)	(67,564)	(272,505)	(83,152)	(12,484)	(172)	(414)
Balance, November 30, 2014	\$ 229,844	15,041	98,830	39,971	35,395	3,129	-	19,778	2,733	14,967

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

	Tax Year				
	2009	2010	2011	2012	2013
Assessed valuations	<u>\$ 594,915,083</u>	<u>642,827,668</u>	<u>658,470,073</u>	<u>657,360,100</u>	<u>661,799,891</u>
<b>Tax rates:</b>					
County Levies:					
General (Corporate)	0.29775	0.30110	0.30289	0.25239	0.29170
IMRF / SLEP	0.16120	0.15279	0.16119	0.19009	0.21835
County Highway	0.09968	0.10171	0.10865	0.09977	0.10089
County Aid to Bridges	0.04548	0.05084	0.03952	0.04989	0.05045
Tuberculosis Clinic	0.00471	0.00445	0.00448	0.00457	0.00446
Federal Aid Highway Matching	0.04984	0.04996	0.04913	0.04989	0.05000
County Health	0.05819	0.05640	0.05675	0.05962	0.05922
Tort Judgement & Liability					
Insurance	0.12473	0.11543	0.11018	0.10437	0.04534
Social Security	0.08175	0.09333	0.09391	0.10659	0.12107
County Extension Education	0.02241	0.02073	0.02019	0.02122	0.02108
Veterans' Assistance	0.00762	0.01810	0.02112	0.02220	0.02287
Unemployment Insurance	0.00505	0.00457	0.00311	0.00327	0.00000
Subtotal	<u>0.95841</u>	<u>0.96941</u>	<u>0.97112</u>	<u>0.96387</u>	<u>0.98543</u>
Mental Health Levies:					
Mental Health Board 708	0.12702	0.12282	0.12578	0.13217	0.13522
Mental Health Board 377	0.05748	0.05525	0.05658	0.05946	0.06083
Subtotal	<u>0.18450</u>	<u>0.17807</u>	<u>0.18236</u>	<u>0.19163</u>	<u>0.19605</u>
Total all levies	<u>1.14291</u>	<u>1.14748</u>	<u>1.15348</u>	<u>1.15550</u>	<u>1.18148</u>
<b>Tax extensions:</b>					
County Levies:					
General (Corporate)	\$ 1,771,360	1,935,554	1,994,440	1,659,111	1,930,470
IMRF / SLEP	959,003	982,176	1,061,388	1,249,576	1,445,040
County Highway	593,011	653,820	715,428	655,848	667,690
County Aid to Bridges	270,567	326,814	260,227	327,957	333,878
Tuberculosis Clinic	28,021	28,606	29,499	30,041	29,516
Federal Aid Highway Matching	296,506	321,157	323,506	327,957	330,900
County Health	346,181	362,555	373,682	391,918	391,918
Tort Judgement & Liability					
Insurance	742,038	742,016	725,502	686,087	300,060
Social Security	486,343	599,951	618,369	700,680	801,241
County Extension Education	133,320	133,258	132,945	139,492	139,507
Veterans' Assistance	45,333	116,352	139,069	145,934	151,354
Unemployment Insurance	30,043	29,377	20,478	21,496	-
Subtotal	<u>5,701,726</u>	<u>6,231,636</u>	<u>6,394,535</u>	<u>6,336,097</u>	<u>6,521,575</u>
Mental Health Levies:					
Mental Health Board 708	755,661	789,521	828,224	868,833	894,886
Mental Health Board 377	341,957	355,162	372,562	390,866	402,573
Subtotal	<u>1,097,618</u>	<u>1,144,683</u>	<u>1,200,786</u>	<u>1,259,699</u>	<u>1,297,459</u>
Total all levies	<u>\$ 6,799,344</u>	<u>7,376,319</u>	<u>7,595,321</u>	<u>7,595,796</u>	<u>7,819,033</u>
Tax Collections	<u>\$ 6,679,292</u>	<u>6,870,295</u>	<u>7,367,273</u>	<u>7,563,162</u>	<u>7,800,534</u>

***OTHER REQUIRED REPORTING***



116 E. Washington Street  
Suite One  
Morris, Illinois 60450

Phone: (815) 942-3306  
Fax: (815) 942-9430  
www.mackcpas.com

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA L. BLUMBERG, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
ANDREA PETERSON  
TAYLOR BREUNIG  
STEPHANIE HEISNER

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, 2014, and the related notes to the financial statements, which collectively comprise Livingston County, Illinois' basic financial statements and have issued our report thereon dated April 8, 2015.

**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 a certain deficiency in internal control, described in the Schedule of Findings and Questioned Costs included in the Single Audit section of this report (item 2014-1) that we consider to be a significant deficiency.

## **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 April 8, 2015.

## **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  
April 8, 2015

***SINGLE AUDIT SECTION***



116 E. Washington Street  
Suite One  
Morris, Illinois 60450

Phone: (815) 942-3306  
Fax: (815) 942-9430  
www.mackcpas.com

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA L. BLUMBERG, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
ANDREA PETERSON  
TAYLOR BREUNIG  
STEPHANIE HEISNER

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, 2014. 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.

***Auditors' 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, 2014.

## 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 deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-1 to be a significant deficiency.

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  
April 8, 2015



LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2014

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA
<b><u>U.S. Department of Homeland Security</u></b>				
<u>Passed through Illinois Emergency Management Agency</u>				
Emergency Management Performance Grant: Emergency Management Assistance	97.042	14EMALIVIN	\$ 12,891	12,891
<b><u>U.S. Environmental Protection Agency</u></b>				
<u>Passed through Illinois Department of Public Health</u>				
Performance Partnership Grant: Non-Community Water Grant	66.605		475	475
<b><u>U.S. Department of Health and Human Services</u></b>				
<u>Passed through Illinois Department of Public Health</u>				
Donated Vaccines	93.268		39,523	39,523
Centers for Disease Control and Prevention: Breast & Cervical Cancer Screening	93.283	46180017B	18,359	18,359
Centers for Disease Control and Prevention: Breast & Cervical Cancer Screening	93.752	56180017C	8,599	8,599
Family Planning Services	93.217			
Family Planning Grant		46080072B	10,072	
Family Planning Grant		56180060C	15,938	26,010
Maternal and Child Health Services Block Grant	93.994			
School Based Health Centers		46080102B	6,592	
School Based Health Centers		56380030C	10,921	
Family Planning Grant		46080072B	2,101	19,614
Hospital Emergency Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074			
Bioterrorism Preparedness		57180051C	17,173	
Bioterrorism Preparedness		47180051B	29,296	46,469
Social Services Block Grant	93.667			
School Based Health Centers		46080102B	8,187	
Family Planning Grant		46080072B	12,584	20,771
<u>Passed through Illinois State Board of Elections</u>				
Voting Access for Individuals with Disabilities	93.617		2,481	2,481

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2014

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>				
<u>Passed through Illinois Department of Healthcare and Family Services</u>				
Child Support Enforcement	93.563		4,167	4,167
Children's Health Insurance Program	93.767		4,434	4,434
Medical Assistance Program	93.778		92,297	92,297
<u>Passed through Central Illinois Agency on Aging</u>				
National Family Caregiver Support, Title III Respite Demonstration	93.052	FY-15	1,103	1,103
<b><u>U.S. Department of Agriculture</u></b>				
<u>Passed Through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children*	10.557			
Peer Counseling		FCSSQ01169	5,882	
Peer Counseling		FCSTQ01169	3,213	
WIC Nutrition		FCSSQ00922	68,621	
WIC Nutrition		FCSTQ00922	52,158	
Non-cash Food Instruments			334,655	464,529
<u>Passed through Illinois Department of Public Health</u>				
Summer Food Service Program	10.559		100	100
<b><u>Various Agencies - 2 Pass-Through Programs</u></b>				
<u>Passed through Illinois State Board of Elections</u>				
Help America Vote Act - Required payments	90.401		17,376	17,376
Total Expenditures of Federal Awards			\$ 779,198	779,198

\* Denotes Major Program

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2014

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#### 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, 2013 through September 30, 2014 was \$334,655 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, 2014 was as follows:

Inventory December 1, 2013	Acquisitions	Usage	Inventory November 30, 2014
\$ 8,530	39,523	(31,407)	16,646

## LIVINGSTON COUNTY, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2014

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#### SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unqualified opinion on the financial statements of Livingston County, Illinois.
- b. One significant deficiency 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. No 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 For Each Major Program and on Internal Control Over Compliance Required by 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 is reported in Section II of this Schedule.
- g. The program tested as a major program includes: Special Supplemental Nutrition Program for Women, Infants, & Children (CFDA #10.557).
- 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.

## LIVINGSTON COUNTY, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2014

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#### SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

##### Finding 2014-1: 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

## COUNTY OF LIVINGSTON, ILLINOIS

### Summary Schedule of Prior Audit Findings For the Year Ended November 30, 2014

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#### Financial Statement Findings

Finding 2013-1: Segregation of Duties

This finding continues to exist due to the limited number of personnel performing accounting functions in the various offices of the County. This finding was repeated as finding 2014-1.

Finding 2013-2: Significant Audit Adjustments

The County implemented accounting policies and procedures which allow management and other employees, in the normal course of performing their assigned functions, to prevent and detect misstatements on a timely basis. Responsible officials now record necessary cash-to-accrual adjustments at year-end, and no significant audit adjustments were required for the year ended November 30, 2014. This finding has been removed.