

LIVINGSTON COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2015



*Prepared by:*

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

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

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
INDEPENDENT AUDITORS' REPORT .....	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) .....	4-13
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statement – Statement of Net Position (Statement A) .....	14
Government-wide Financial Statement – Statement of Activities (Statement B) .....	15
Balance Sheet – Governmental Funds (Statement C) .....	16-17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (Statement D) .....	18-20
Statement of Net Position – Proprietary Fund (Statement E) .....	21
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund (Statement F) .....	22
Statement of Cash Flows – Proprietary Fund (Statement G) .....	23
Statement of Fiduciary Net Position (Statement H) .....	24
Statement of Changes in Fiduciary Net Position – Private Purpose Trust Funds (Statement I) .....	25
NOTES TO BASIC FINANCIAL STATEMENTS .....	26-59
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
General Fund (Schedule A-1) .....	60
Public Health Fund (Schedule A-2) .....	61-62
Illinois Municipal Retirement Fund (Schedule A-3) .....	63

Table of Contents

	PAGE
<b>REQUIRED SUPPLEMENTARY INFORMATION (Continued):</b>	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Continued)	
<b>Mental Health Fund</b> (Schedule A-4) .....	64
Illinois Municipal Retirement Fund Benefits:	
Schedules of Changes in Employer’s Net Pension Liability and Related Ratios	
Regular Plan (Schedule 1) .....	65
Sheriff’s Law Enforcement Personnel Plan (Schedule 2) .....	66
Veteran’s Assistance Commission Employees (Schedule 3).....	67
Schedules of Employer Contributions (Schedule 4) .....	68
Other Post-Employment Benefits – Schedule of Funding Progress (Schedule 5) .....	69
Notes to Required Supplementary Information .....	70
<b>OTHER SUPPLEMENTARY INFORMATION:</b>	
<b>General Fund:</b>	
Combining Balance Sheet (Schedule B-1).....	71-72
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance (Schedule B-2) .....	73-74
<i>General Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-3).....	75-87
<i>Tort Judgment Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-4).....	88
<i>Unemployment Insurance Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-5).....	89

# LIVINGSTON COUNTY, ILLINOIS

## Table of Contents

---

	PAGE
<b>General Fund (Continued):</b>	
<i>Livingston County Enterprise Zone Offset Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-6).....	90
<i>Streator Host Agreement Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-7).....	91
<i>Working Cash Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-8) .....	92
<i>Windfarm Application Fee Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-9).....	93
<i>Pontiac Host Agreement Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-10).....	94
<i>Capital Projects Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-11).....	95
<b>Non-major Special Revenue Funds:</b>	
Fund Descriptions.....	96-99
Combining Balance Sheet (Schedule C-1).....	100-104
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Schedule C-2) .....	105-109
<b>County Highway Fund:</b>	
Balance Sheet (Schedule C-3).....	110
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-4) .....	111

# LIVINGSTON COUNTY, ILLINOIS

## Table of Contents

PAGE

### Non-major Special Revenue Funds (Continued):

#### County Motor Fuel Tax Fund:

Balance Sheet (Schedule C-5).....	112
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-6) .....	113

#### County Aid to Bridges Fund:

Balance Sheet (Schedule C-7).....	114
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-8) .....	115

#### Matching Tax Fund:

Balance Sheet (Schedule C-9).....	116
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-10) .....	117

#### Mentally Deficient Persons Fund:

Balance Sheet (Schedule C-11).....	118
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-12) .....	119

#### Court Systems Fund:

Balance Sheet (Schedule C-13).....	120
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-14) .....	120

#### Social Security Fund:

Balance Sheet (Schedule C-15).....	121
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-16) .....	122

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

---

	PAGE
<b>Non-major Special Revenue Funds (Continued):</b>	
<b>Law Library Fund:</b>	
Balance Sheet (Schedule C-17).....	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-18) .....	124
<b>Indemnity Fund:</b>	
Balance Sheet (Schedule C-19).....	125
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-20) .....	125
<b>Special Recording Fee Fund:</b>	
Balance Sheet (Schedule C-21).....	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-22) .....	127
<b>Sheriff Drug Traffic Prevention Fund:</b>	
Balance Sheet (Schedule C-23).....	128
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-24) .....	128
<b>Court Automation Fund:</b>	
Balance Sheet (Schedule C-25).....	129
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-26) .....	129
<b>County Treasurer’s Automation Fund:</b>	
Balance Sheet (Schedule C-27).....	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-28) .....	130

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

---

	PAGE
<b>Non-major Special Revenue Funds (Continued):</b>	
<b>Victim Coordinator Services Fund:</b>	
Balance Sheet (Schedule C-29).....	131
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-30) .....	132
<b>Veterans Assistance Fund:</b>	
Balance Sheet (Schedule C-31).....	133
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-32) .....	134
<b>Court Security Fund:</b>	
Balance Sheet (Schedule C-33).....	135
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-34) .....	135
<b>Probation Services Fee Fund:</b>	
Balance Sheet (Schedule C-35).....	136
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-36) .....	136
<b>Document Storage Fund:</b>	
Balance Sheet (Schedule C-37).....	137
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-38) .....	137
<b>State’s Attorney Drug Traffic Prevention Fund:</b>	
Balance Sheet (Schedule C-39).....	138
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-40) .....	138

# LIVINGSTON COUNTY, ILLINOIS

## Table of Contents

PAGE

### Non-major Special Revenue Funds (Continued):

#### State's Attorney Automation Fund:

Balance Sheet (Schedule C-41).....	139
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-42) .....	139

#### Arrestees' Medical Costs Fund:

Balance Sheet (Schedule C-43).....	140
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-44) .....	140

#### Maintenance and Child Support Collection Fund:

Balance Sheet (Schedule C-45).....	141
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-46) .....	141

#### Vital Records Fund:

Balance Sheet (Schedule C-47).....	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-48) .....	142

#### Sheriff E-Citation Fund:

Balance Sheet (Schedule C-49).....	143
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-50) .....	143

#### Illinois Grants Fund:

Balance Sheet (Schedule C-51).....	144
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-52) .....	144



# LIVINGSTON COUNTY, ILLINOIS

## Table of Contents

---

	PAGE
<b>Non-major Special Revenue Funds (Continued):</b>	
<b>County Extension Education Fund:</b>	
Balance Sheet (Schedule C-53).....	145
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-54) .....	145
<b>Criminal Justice Grant Fund:</b>	
Balance Sheet (Schedule C-55).....	146
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-56) .....	146
<b>GIS Automation Fund:</b>	
Balance Sheet (Schedule C-57).....	147
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-58) .....	147
<b>Animal Control – Low Cost Spay &amp; Neuter Fees Fund:</b>	
Balance Sheet (Schedule C-59).....	148
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-60) .....	148
<b>Circuit Clerk Operation and Administration Fund:</b>	
Balance Sheet (Schedule C-61).....	149
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-62) .....	149
<b>Highway Windfarm Agreements Fund:</b>	
Balance Sheet (Schedule C-63).....	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-64) .....	150

# LIVINGSTON COUNTY, ILLINOIS

## Table of Contents

---

	PAGE
<b>Non-major Special Revenue Funds (Continued):</b>	
<b>Coroner's Fees Fund:</b>	
Balance Sheet (Schedule C-65).....	151
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-66) .....	151
<b>Tax Sale in Error Fund:</b>	
Balance Sheet (Schedule C-66).....	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-67) .....	152
<b>Component Unit (Emergency Telephone System Board of Livingston County):</b>	
Combining Statement of Net Position (Schedule D-1).....	153
Combining Statement of Revenue, Expenses, and Changes in Net Position (Schedule D-2).....	154
Statement of Cash Flows (Schedule D-3).....	155
<b>Fiduciary Funds:</b>	
Fund Descriptions.....	156
<b>Private Purpose Trust Funds:</b>	
Combining Statement of Fiduciary Net Position (Schedule E-1).....	157
Combining Statement of Changes in Fiduciary Net Position (Schedule E-2).....	158
<b>Agency Funds:</b>	
Combining Statement of Assets and Liabilities (Schedule F-1) .....	159-160
Combining Statement of Changes in Assets and Liabilities (Schedule F-2) .....	161-162
Circuit Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-3) .....	163
County Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-4) .....	163

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

---

	PAGE
<b>Agency Funds (Continued):</b>	
Sheriff's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-5) .....	165
Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (Schedule 6) .....	166
 <b>OTHER REQUIRED REPORTING</b>	
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 <i>Government Auditing Standards</i> .....	167-168
 <b>SINGLE AUDIT SECTION</b>	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by with OMB Circular A-133 .....	169-170
Schedule of Expenditures of Federal Awards .....	171-172
Notes to Schedule of Expenditures of Federal Awards .....	173
Schedule of Findings and Questioned Costs .....	174-177
Summary Schedule of Prior Year Findings .....	178

***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  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
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, 2015, 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, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

The County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, during the year ended November 30, 2015. Statement No. 68 expands disclosures related to pensions and requires the County to report the net pension liability in the Statement of Net Position. The adoption of this statement had no effect on any of the County's fund balances, but increased the County's governmental activities net position by \$2,839,938 as of December 31, 2014 as disclosed in Note 17. Our opinions are not modified with respect to this matter.

## ***Other Matters***

### ***Comparative Data***

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Livingston County, Illinois, for the year ended November 30, 2014, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 8, 2015, we expressed unqualified opinions on the respective financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Illinois Municipal Retirement and Other Post-Employment Benefits schedules, and notes to required supplementary information on pages 4–13 and 60-70 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 6, 2016, 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

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



## **LIVINGSTON COUNTY, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015**

---

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, 2015. Please read it in conjunction with the Independent Auditors' Report on pages 1-3 and the County's basic financial statements beginning on page 14.

#### **Financial Highlights**

- The County's net position decreased \$2,372,061 to \$90,839,057 in 2015 from \$93,211,118 (as restated) in 2014.
- During the current fiscal year, the County's total governmental expenditures exceeded total governmental revenues by \$2,287,716 on the government-wide financial statements. The County's total business-type expenses exceeded total business-type revenues by \$84,345.
- During the current fiscal year, \$1,077,707 was transferred to the General Account from the Pontiac Host Agreement Account for general fund obligations. Revenue from the Cook County and Federal Inmate Program contributed \$982,976 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$26,245,872 which represents a 4% decrease from the prior year. The Public Health Fund ended the year with a fund balance of \$1,184,670, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,083,665, and the Mental Health Fund ended the year with a fund balance of \$1,239,098. Overall, the County's governmental funds ended the year with a fund balance of \$33,987,508 which represents a 2% decrease from the prior year.
- The General Fund's total expenditures of \$15,411,252 were \$2,725,275 less than the \$18,136,527 budgeted for the 2015 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, 2015

---

#### 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, 2015

---

#### 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, 2015**

---

#### **Overview of Livingston County Financial Procedures:**

Livingston County'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, Public Property, IT, Elections, Ag and Zoning, Administrative, Personnel, Highway, 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, 2015

---

#### 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 9.11% for 2015 from 10.08% in 2014, a 10% decrease. The Sheriff's Law Enforcement Personnel Plan rate decreased from 22.51% in 2014 to 20.99% in 2015, a 7% decrease.
- Mental Health Fund – This fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). The primary sources of funding for Mental Health are annual property taxes and various grants from DHS. The Mental Health Board operates behavior health and case management services.

##### 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
Animal Control-Low Cost Spay/Neuter Fund	

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2015

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

Condensed Financial Information

Statement of Net Position						
	Governmental Activities			Business-type Activities		
	2015	2014	% Change 2014-2015	2015	2014	% Change 2014-2015
<u>Assets</u>						
Current and other assets	\$ 34,967,713	36,146,416	-3.26%	542,905	543,447	-0.10%
Capital assets	54,028,831	55,321,349	-2.34%	1,393,799	1,476,569	-5.61%
Total assets	88,996,544	91,467,765	-2.70%	1,936,704	2,020,016	-4.12%
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	8,037,226	7,844,923	2.45%	-	-	N/A
Deferred outflows from pensions	3,336,222	-	N/A	-	-	N/A
Total deferred outflows	11,373,448	7,844,923	44.98%	-	-	N/A
<u>Liabilities</u>						
Current and other liabilities	980,205	1,610,692	-39.14%	1,033	-	N/A
Long-term liabilities	2,392,379	1,505,909	58.87%	-	-	N/A
Total liabilities	3,372,584	3,116,601	8.21%	1,033	-	N/A
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	8,037,226	7,844,923	2.45%	-	-	N/A
Deferred outflows from pensions	56,796	-	N/A	-	-	N/A
Total deferred inflows	8,094,022	7,844,923	3.18%	-	-	N/A
<u>Net Position</u>						
Net investment in capital assets	54,028,831	55,321,349	-2.34%	1,393,799	1,476,569	-5.61%
Restricted	3,545,784	3,267,460	8.52%	-	-	N/A
Unrestricted	31,328,771	29,762,355	5.26%	541,872	543,447	-0.29%
Total net position	\$ 88,903,386	88,351,164	0.63%	1,935,671	2,020,016	-4.18%

*Assets:*

At November 30, 2015, total governmental assets, excluding deferred outflows of resources, were \$88,996,544 compared to \$91,467,795 at November 30, 2014. Total business-type assets were \$1,936,704 at November 30, 2015, compared to \$2,020,016 at November 30, 2014.

*Liabilities:*

At November 30, 2015, total governmental liabilities, excluding deferred inflows of resources, were \$3,372,584, versus \$3,116,601 at November 30, 2014. Total business-type liabilities were \$1,033 at November 30, 2015, compared to \$0 at November 30, 2014.

# LIVINGSTON COUNTY, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015

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

#### Condensed Financial Information (Continued)

##### *Net Position:*

At November 30, 2015, the County's governmental equity was \$88,903,386, a decrease of \$2,287,716 from November 30, 2014 (as restated). Net position as of December 1, 2014 has been restated due to implementation of GASB 68 in 2015. Implementation of the new accounting standard resulted in an increase in net assets of \$2,839,938. See Note 17 for further detail. The County's business-type equity was \$1,935,671 at November 30, 2015, a decrease of \$84,345 from November 30, 2014.

	Change in Net Position					
	Governmental Activities			Business-type Activities		
	2015	2014	% Change 2014-2015	2015	2014	% Change 2014-2015
Revenues:						
Program revenues:						
Fees, fines and charges for services	\$ 7,962,879	7,937,927	0.31%	-	283,676	N/A
Operating grants and contributions	2,843,814	2,879,926	-1.25%	-	-	N/A
Capital grants and contributions	82,048	-	N/A	-	-	N/A
General revenues:						
Property taxes	7,827,239	7,800,534	0.34%	-	-	N/A
Other taxes	4,187,709	4,288,105	-2.34%	-	-	N/A
Interest	144,734	136,163	6.29%	326	341	-4.40%
Miscellaneous	303,069	343,954	-11.89%	-	-	N/A
Gain on sale of capital assets	28,811	15,539	85.41%	-	-	N/A
Total revenues	23,380,303	23,402,148	-0.09%	326	284,017	-99.89%
Program expenses:						
General and administration	7,665,852	4,336,112	76.79%	-	-	N/A
Public safety	6,544,633	6,169,679	6.08%	-	-	N/A
Judiciary and court related	3,424,040	3,344,246	2.39%	-	-	N/A
Public health and welfare	4,977,734	5,138,727	-3.13%	-	-	N/A
Transportation	3,055,760	3,493,916	-12.54%	-	-	N/A
Livingston Manor Nursing Home	-	-	N/A	84,671	85,438	-0.90%
Total expenses	25,668,019	22,482,680	14.17%	84,671	85,438	-0.90%
Change in net position	(2,287,716)	919,468	-348.81%	(84,345)	198,579	142.47%
Net position, beginning of year, as previously reported	88,351,164	87,431,696	1.05%	2,020,016	1,821,437	-10.90%
Prior period adjustments	2,839,938	-	N/A	-	-	N/A
Net position, beginning of year, as restated	91,191,102	87,431,696	4.30%	2,020,016	1,821,437	-10.90%
Change in net position	(2,287,716)	919,468	-348.81%	(84,345)	198,579	142.47%
Net position at end of year	\$ 88,903,386	88,351,164	0.63%	1,935,671	2,020,016	-4.18%

# LIVINGSTON COUNTY, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015

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

#### Condensed Financial Information (Continued)

##### *Total Revenues:*

Governmental revenues decreased by \$21,845 from fiscal year 2014 to fiscal year 2015. All revenue types were consistent with the prior year.

Business-type revenues decreased by \$283,691 for fiscal year 2015 due to the settlement of outstanding DPA care claims in 2014, which resulted in the write-off of a significant portion of the prior-year liability.

##### *Total Expenses:*

Total governmental expenses increased \$3,185,339 for the year ended November 30, 2015 compared to the year ended November 30, 2014. The increase is primarily due to the ETSB telephone and radio project and transportation projects completed during 2015. The majority of the expenditures in the County budget continue to be salaries and benefits. Personnel expenses (salaries/wages, and health and life insurance expenses) for the General Fund employees as a percentage of the General Fund expenses are approximately 70%.

There was not a significant change in business-type expenses between the years ended November 30, 2015 and 2014.

#### **Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost (Surplus) of Services</b>	
	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
General and administration	\$ 7,665,852	4,336,112	6,728,232	3,591,700
Public safety	6,544,633	6,169,679	4,557,637	4,362,865
Judiciary and court related	3,424,040	3,344,246	2,232,043	1,964,273
Public health and welfare	4,977,734	5,138,727	(1,477,870)	(1,401,142)
Transportation	3,055,760	3,493,916	2,739,236	3,147,131
Total	<u>\$ 25,668,019</u>	<u>22,482,680</u>	<u>14,779,278</u>	<u>11,664,826</u>

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

	<b>Total Cost of Services</b>		<b>Net Cost (Surplus) of Services</b>	
	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
Livingston Manor Nursing Home	\$ 84,671	85,438	84,671	(198,238)
Total	<u>\$ 84,671</u>	<u>85,438</u>	<u>84,671</u>	<u>(198,238)</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, 2015

#### 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 \$2,725,275. Within the General Fund, the Finance Department's expenditures exceeded the budgeted amount by \$1,443, and the Public Defender's Office's expenditures exceeded the budgeted amount by \$1,266.

##### Major Special Revenue Funds

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

#### Capital Assets

At November 30, 2015, the Livingston County had \$54,028,831 invested in governmental capital assets, and \$1,393,799 invested in business-type capital assets, net of accumulated depreciation. See Note 3 for more information on capital assets.

	<b>Capital Assets at Year-End (Net of Depreciation)</b>			
	<b>Governmental Activities</b>		<b>Business-type Activities</b>	
	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
Land	\$ 2,479,930	2,479,930	\$ 199,500	199,500
Buildings	42,707,523	43,656,013	1,134,688	1,203,730
Infrastructure	7,281,183	7,762,367	-	-
Vehicles	946,614	701,420	-	-
Machinery and equipment	518,123	564,621	59,611	73,339
Computer equipment	90,506	144,973	-	-
Computer software	4,952	12,025	-	-
Totals	<u>\$ 54,028,831</u>	<u>55,321,349</u>	<u>\$ 1,393,799</u>	<u>1,476,569</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, 2015**

---

#### **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, 2015  
(With Comparative Figures for November 30, 2014)

	Primary Government				Component Unit
	Governmental Activities	Business-type Activities	Totals		Emergency Telephone System Board
			2015	2014	
<u>Assets</u>					
Cash on hand and in bank	\$ 15,080,016	536,847	15,616,863	15,385,453	192,358
Certificates of deposit	14,378,675	5,025	14,383,700	15,232,367	131,758
Other investments	2,751,248	-	2,751,248	3,193,641	-
Receivables (net of estimated uncollectible):					
Accounts	791,798	1,033	792,831	825,547	138,771
Accrued interest	12,493	-	12,493	9,370	73
Property taxes	488,436	-	488,436	905,295	-
Due from State of Illinois	1,428,556	-	1,428,556	1,065,046	-
Due from others	-	-	-	41,597	-
Prepays	-	-	-	905	-
Revenue stamp inventory	36,491	-	36,491	30,642	-
Capital assets:					
Land	2,479,930	199,500	2,679,430	2,679,430	-
Other capital assets, net of accumulated depreciation	51,548,901	1,194,299	52,743,200	54,118,488	2,684,757
Total capital assets	54,028,831	1,393,799	55,422,630	56,797,918	2,684,757
Total assets	88,996,544	1,936,704	90,933,248	93,487,781	3,147,717
<u>Deferred Outflows of Resources</u>					
Deferred property taxes	8,037,226	-	8,037,226	7,844,923	-
Deferred outflows from pensions	3,336,222	-	3,336,222	-	-
Total deferred outflows of resources	11,373,448	-	11,373,448	7,844,923	-
<u>Liabilities</u>					
Accounts payable	516,693	1,033	517,726	1,062,000	12,140
Accrued items	454,361	-	454,361	532,477	78,572
Due to others	9,151	-	9,151	16,215	-
Other liabilities	-	-	-	-	7,500
Compensated absences	1,607,083	-	1,607,083	1,463,564	-
Net pension liability	724,106	-	724,106	-	-
Net OPEB obligation	61,190	-	61,190	42,345	-
Total liabilities	3,372,584	1,033	3,373,617	3,116,601	98,212
<u>Deferred Inflows of Resources</u>					
Deferred property taxes	8,037,226	-	8,037,226	7,844,923	-
Deferred inflows from pensions	56,796	-	56,796	-	-
Total deferred inflows of resources	8,094,022	-	8,094,022	7,844,923	-
<u>Net Position</u>					
Net investment in capital assets	54,028,831	1,393,799	55,422,630	56,797,918	2,684,757
Restricted for:					
Roads and bridges	144,346	-	144,346	96,140	-
Retirement	1,757,683	-	1,757,683	1,643,760	-
Public health and welfare	213,448	-	213,448	179,893	-
Judiciary and court related	83,955	-	83,955	79,822	-
Public safety	243,926	-	243,926	116,789	-
Recordkeeping	272,338	-	272,338	271,251	-
Insurance	830,088	-	830,088	879,805	-
Unrestricted	31,328,771	541,872	31,870,643	30,305,802	364,748
Total net position	\$ 88,903,386	1,935,671	90,839,057	90,371,180	3,049,505

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

LIVINGSTON COUNTY, ILLINOIS  
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT B

Statement of Activities

For the Year Ended November 30, 2015

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

	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position				
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals		Component Unit
							2015	2014	
Governmental activities:									
General and administration	\$ 7,665,852	853,820	83,800	-	(6,728,232)	-	(6,728,232)	(3,591,700)	-
Public safety	6,544,633	1,360,920	544,028	82,048	(4,557,637)	-	(4,557,637)	(4,362,865)	-
Judiciary and court related	3,424,040	880,717	311,280	-	(2,232,043)	-	(2,232,043)	(1,964,273)	-
Public health and welfare	4,977,734	4,550,898	1,904,706	-	1,477,870	-	1,477,870	1,401,142	-
Transportation	3,055,760	316,524	-	-	(2,739,236)	-	(2,739,236)	(3,147,131)	-
Total governmental activities	25,668,019	7,962,879	2,843,814	82,048	(14,779,278)	-	(14,779,278)	(11,664,826)	-
Business-type activities:									
Livingston Manor Nursing Home	84,671	-	-	-	-	(84,671)	(84,671)	198,238	-
Total primary government	\$ 25,752,690	7,962,879	2,843,814	82,048	(14,779,278)	(84,671)	(14,863,949)	(11,466,588)	-
Component unit:									
Emergency Telephone System Board	\$ 1,089,518	954,506	-	-					(135,012)
General revenues:									
Taxes:									
Property taxes					\$ 7,827,239	-	7,827,239	7,800,534	-
Replacement tax					437,270	-	437,270	410,066	-
Sales tax					1,409,385	-	1,409,385	1,457,466	-
State income tax					1,564,212	-	1,564,212	1,398,085	-
Video gaming tax					3,305	-	3,305	4,525	-
Motor fuel taxes					773,537	-	773,537	1,017,962	-
Interest					144,734	326	145,060	136,504	1,279
Miscellaneous					303,069	-	303,069	343,954	-
Gain on sale of capital assets					28,811	-	28,811	15,539	-
Contributed capital					-	-	-	-	2,352,702
Total general revenues and transfers					12,491,562	326	12,491,888	12,584,635	2,353,981
Change in net position					(2,287,716)	(84,345)	(2,372,061)	1,118,047	2,218,969
Net position, beginning of year - as previously reported					88,351,164	2,020,016	90,371,180	89,253,133	830,536
Prior period adjustment					2,839,938	-	2,839,938	-	-
Net position, beginning of year - as restated					91,191,102	2,020,016	93,211,118	89,253,133	830,536
Net position, end of year					\$ 88,903,386	1,935,671	90,839,057	90,371,180	3,049,505

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

## LIVINGSTON COUNTY, ILLINOIS

## STATEMENT C

## Balance Sheet - Governmental Funds

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2015	2014
<u>Assets</u>							
Cash on hand and in bank	\$ 11,676,203	809,877	95,282	1,176,476	1,322,178	15,080,016	14,847,029
Certificates of deposit	10,672,975	15,000	1,000,000	-	2,690,700	14,378,675	15,227,344
Other investments	2,747,461	-	-	-	3,787	2,751,248	3,193,641
Receivables, net:							
Accounts	626,647	-	1,194	25,108	138,849	791,798	825,547
Accrued interest	11,034	212	226	172	849	12,493	9,370
Property taxes	164,659	25,123	74,807	56,902	166,945	488,436	905,295
Due from others	-	-	20,000	-	20,000	40,000	41,597
Prepays	-	-	-	-	-	-	905
Due from State of Illinois	778,874	361,167	-	-	288,515	1,428,556	1,065,046
Inventories	19,869	16,622	-	-	-	36,491	30,642
Total assets	26,697,722	1,228,001	1,191,509	1,258,658	4,631,823	35,007,713	36,146,416
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	2,723,220	402,000	1,265,000	894,636	2,752,370	8,037,226	7,844,923
Total assets and def. outflows	\$ 29,420,942	1,630,001	2,456,509	2,153,294	7,384,193	43,044,939	43,991,339
<u>Liabilities</u>							
Accounts payable	\$ 121,048	13,332	-	16,509	365,804	516,693	1,062,000
Accrued items	290,802	29,999	107,844	3,051	22,665	454,361	532,477
Due to others	40,000	-	-	-	9,151	49,151	16,215
Total liabilities	451,850	43,331	107,844	19,560	397,620	1,020,205	1,610,692
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	2,723,220	402,000	1,265,000	894,636	2,752,370	8,037,226	7,844,923
<u>Fund Balance</u>							
Non-spendable	19,869	16,622	-	-	-	36,491	31,547
Restricted	830,088	-	1,083,665	-	1,632,031	3,545,784	3,267,460
Committed	5,146,394	-	-	-	425,585	5,571,979	6,226,240
Assigned	9,280,370	1,168,048	-	1,239,098	2,176,587	13,864,103	14,025,091
Unassigned	10,969,151	-	-	-	-	10,969,151	10,985,386
Total fund balance (deficit)	26,245,872	1,184,670	1,083,665	1,239,098	4,234,203	33,987,508	34,535,724
Total liabilities, deferred inflows, and fund balance	\$ 29,420,942	1,630,001	2,456,509	2,153,294	7,384,193	43,044,939	43,991,339

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

## LIVINGSTON COUNTY, ILLINOIS

## STATEMENT C

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

(CONTINUED)

November 30, 2015

(With Comparative Figures for November 30, 2014)

	November 30,	
	2015	2014
Total fund balance for governmental funds	\$ 33,987,508	34,535,724
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	76,512,719	76,217,699
Accumulated depreciation	(22,483,888)	(20,896,350)
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	(1,607,083)	(1,463,564)
Net pension liability	(724,106)	-
Net OPEB obligation	(61,190)	(42,345)
Deferred inflows and outflows of resources related to pensions are not reported in the governmental funds.		
Deferred outflows	3,336,222	-
Deferred inflows	(56,796)	-
Net position of governmental activities	<u>\$ 88,903,386</u>	<u>88,351,164</u>

The Notes to Basic 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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2015	2014
Revenues:							
Property taxes	\$ 2,636,412	402,249	1,197,761	911,072	2,679,745	7,827,239	7,800,534
Replacement tax	437,270	-	-	-	-	437,270	410,066
Sales tax	1,409,385	-	-	-	-	1,409,385	1,457,466
State income tax	1,564,212	-	-	-	-	1,564,212	1,398,085
Video gaming tax	3,305	-	-	-	-	3,305	4,525
Operating and capital grants / contributions	2,109,340	1,694,606	-	210,100	23,667	4,037,713	4,056,432
Motor fuel tax allotments	-	-	-	-	773,537	773,537	1,017,962
Licenses and permits	7,075	53,748	-	-	-	60,823	112,787
Fees, fines, and charges for services	5,362,210	327,312	-	124,284	842,401	6,656,207	6,524,195
Collector's interest and costs	133,998	-	-	-	-	133,998	124,439
Interest	132,502	1,774	2,075	702	7,681	144,734	136,163
Rent	198,913	-	-	-	-	198,913	214,839
Other revenue	32,703	-	-	410	71,043	104,156	129,115
Total revenues	14,027,325	2,479,689	1,199,836	1,246,568	4,398,074	23,351,492	23,386,608
Expenditures:							
Current:							
General and administration	3,734,919	-	-	-	223,095	3,958,014	3,449,587
Public safety	4,578,485	-	-	-	17,386	4,595,871	4,505,559
Judiciary and court related	2,373,344	-	-	-	68,470	2,441,814	2,412,425
Public health and welfare	328,274	2,359,609	-	1,197,941	531,280	4,417,104	4,627,005
Transportation	-	-	-	-	2,275,852	2,275,852	2,751,922
Employee benefits	911,661	-	1,116,222	-	688,282	2,716,165	2,595,134
Other expenditures	70,684	-	-	-	-	70,684	95,089
Capital outlay	3,413,885	-	-	-	39,130	3,453,015	924,647
Total expenditures	15,411,252	2,359,609	1,116,222	1,197,941	3,843,495	23,928,519	21,361,368

The Notes to Basic 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, 2015

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

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2015	2014
Excess (deficiency) of revenues over (under) expenditures	\$ (1,383,927)	120,080	83,614	48,627	554,579	(577,027)	2,025,240
Other financing sources (uses):							
Transfers in	309,678	-	35,590	-	99,551	444,819	393,365
Transfers out	(40,000)	(98,141)	-	(3,000)	(303,678)	(444,819)	(393,365)
Proceeds from disposal of capital assets	28,811	-	-	-	-	28,811	15,539
Total other financing sources (uses)	298,489	(98,141)	35,590	(3,000)	(204,127)	28,811	15,539
Net change in fund balance	(1,085,438)	21,939	119,204	45,627	350,452	(548,216)	2,040,779
Fund balance, beginning of year	27,331,310	1,162,731	964,461	1,193,471	3,883,751	34,535,724	32,494,945
Net change in fund balance	(1,085,438)	21,939	119,204	45,627	350,452	(548,216)	2,040,779
Fund balance, end of year	\$ 26,245,872	1,184,670	1,083,665	1,239,098	4,234,203	33,987,508	34,535,724

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

## LIVINGSTON COUNTY, ILLINOIS

## STATEMENT D

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities

(CONTINUED)

For the Year Ended November 30, 2015

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

	November 30,	
	2015	2014
Net change in fund balances- total governmental funds	\$ (548,216)	2,040,779
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	594,217	740,807
Capital asset disposals, net of depreciation	-	(1,920)
Depreciation expense	(1,886,735)	(1,825,595)
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	(143,519)	(34,603)
Net pension liability	(284,618)	-
Other postemployment benefits	(18,845)	-
Change in net position of governmental activities	<u>\$ (2,287,716)</u>	<u>919,468</u>

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

LIVINGSTON COUNTY, ILLINOIS  
 PROPRIETARY FUND - ENTERPRISE FUND

STATEMENT E

Statement of Net Position  
 November 30, 2015  
 (With Comparative Figures for November 30, 2014)

		Livingston Manor Nursing Home	
		November 30,	
		2015	2014
<u>Assets</u>			
Cash on hand and in bank	\$	536,847	538,424
Other investments		5,025	5,023
Accounts receivable		1,033	-
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		(2,899,066)	(2,816,296)
Total assets	\$	1,936,704	2,020,016
<u>Liabilities</u>			
Accounts payable	\$	1,033	-
<u>Net Position</u>			
Invested in capital assets		1,393,799	1,476,569
Unrestricted		541,872	543,447
Total net position		1,935,671	2,020,016
Total liabilities and net position	\$	1,936,704	2,020,016

The Notes to Basic 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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Livingston Manor Nursing Home	
	Year Ended November 30,	
	2015	2014
Operating revenues:		
DPA Care - State Share settlement	\$ -	283,676
Operating expenses:		
Contractual services	1,901	220
Building repairs and maintenance	-	2,200
Depreciation	82,770	83,018
Total operating expenses	84,671	85,438
Operating income (loss)	(84,671)	198,238
Non-operating revenues:		
Interest income	326	341
Total non-operating revenues	326	341
Net income (loss)	(84,345)	198,579
Net position, beginning of year	2,020,016	1,821,437
Net position, end of year	\$ 1,935,671	2,020,016

The Notes to Basic 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, 2015**

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

	Totals	
	Year Ended November 30, 2015	2014
Cash flows from operating activities		
Cash paid for services	\$ (1,901)	(53,276)
Net cash provided by operating activities	(1,901)	(53,276)
Cash flows from investing activities		
Interest on investments	326	341
Net cash used in investing activities	326	341
Net increase in cash and cash equivalents	(1,575)	(52,935)
Cash and cash equivalents, beginning of year	543,447	596,382
Cash and cash equivalents, end of year	\$ 541,872	543,447
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>		
Operating income (loss)	\$ (84,671)	198,238
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	82,770	83,018
(Increase) decrease in accounts receivable	(1,033)	-
Increase (decrease) in accounts payable	1,033	(334,532)
Net cash provided by operating activities	\$ (1,901)	(53,276)

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

LIVINGSTON COUNTY, ILLINOIS  
FIDUCIARY FUNDS

STATEMENT H

Statement of Fiduciary Net Position  
November 30, 2015

(With Comparative Figures for November 30, 2014)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30, 20152014	
<u>Assets</u>				
Cash on hand and in bank	\$ 9,486	5,442,883	5,452,369	7,716,237
Certificates of deposit	2,091,000	152,119	2,243,119	2,755,060
Other investments	3,197	465,838	469,035	1,344,540
Receivables:				
Accounts	-	-	-	63,822
Accrued interest	42	-	42	18
Delinquent taxes	-	7,613	7,613	34,270
Due from State of Illinois	912,693	-	912,693	179,203
Total assets	<u>\$ 3,016,418</u>	<u>6,068,453</u>	<u>9,084,871</u>	<u>12,093,150</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 186,037	-	186,037	331,056
Due to taxing bodies	-	4,441,685	4,441,685	6,505,262
Due to others	-	1,626,768	1,626,768	1,789,907
Total liabilities	<u>186,037</u>	<u>6,068,453</u>	<u>6,254,490</u>	<u>8,626,225</u>
Net Position:				
Restricted for township transportation projects	<u>2,830,381</u>	<u>-</u>	<u>2,830,381</u>	<u>3,466,925</u>
Total liabilities and net position	<u>\$ 3,016,418</u>	<u>6,068,453</u>	<u>9,084,871</u>	<u>12,093,150</u>

The Notes to Basic 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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Year Ended November 30,	
	2015	2014
Additions		
State of Illinois	\$ 2,450,914	3,238,553
Interest on investments	9,919	4,877
Miscellaneous	5,082	-
Total additions	2,465,915	3,243,430
Deductions		
Transportation	3,102,459	2,212,098
Excess (deficiency) of revenues over (under) expenditures	(636,544)	1,031,332
Net position, beginning of year	3,466,925	2,435,593
Net position, end of year	\$ 2,830,381	3,466,925

The Notes to Basic 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, 2015

---

#### 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, 2015

---

### 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.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

---

#### 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, 2015**

---

**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, 2015

---

#### 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, 2015

---

#### 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 was 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. Operation of the nursing home is now managed by a third party, and this fund is used to account for the nursing home assets owned by the County. See Note 15 for further detail.

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.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

---

#### 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 2014 are reflected as revenues in fiscal year 2015. Amounts not collected by the Collector by November 30, 2015 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 2015 have been recognized as assets and deferred, as these taxes will be collected and are associated for budget purposes to be used in 2016.

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

##### *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, 2015

---

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 2015.

*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.



Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

---

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.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

---

**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. Pensions*

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

*P. 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 elements represent 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 two items that qualify for reporting in these categories:

1. Property taxes receivable and deferred property taxes related to the 2015 property tax levy are reported as deferred outflows and inflows on both the government-wide and fund financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

*Q. 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.

*R. Reclassifications*

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

# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2015

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

#### *S. Fund Balance Classification*

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

##### 1. Non-spendable:

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Fund balances are considered non-spendable for the following purposes at November 30, 2015:

Inventory	\$ 36,491
Prepaid items	<u>-</u>
Total	<u>\$ 36,491</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, 2015:

Roads and bridges	\$ 144,346
Retirement	1,757,683
Public health and welfare	213,448
Judiciary and court related	83,955
Public safety	243,926
Recordkeeping	34,811
General government	237,527
Insurance	<u>830,088</u>
Total	<u>\$3,545,784</u>

# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2015

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

#### *S. Fund Balance Classification (Continued)*

##### 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, 2015. Fund balances are committed for the following purposes at November 30, 2015:

Roads and bridges	\$ 40,811
Judiciary and court related	180,366
Public safety	112,073
Recordkeeping	85,877
General government	<u>5,152,852</u>
Total	<u>\$5,571,979</u>

##### 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, 2015:

Roads and bridges	\$ 1,565,441
Public health and welfare	2,793,478
Judiciary and court related	2,111
Public safety	12,567
Recordkeeping and general government	210,136
Insurance	78,547
Capital projects	<u>9,201,823</u>
Total	<u>\$ 13,864,103</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 \$10,969,151 at November 30, 2015.

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, 2015

---

#### 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, 2015, \$67,883 of the County's bank balance of \$ 33,606,855 (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, 2015

---

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

At November 30, 2015, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$324,116, and the bank balance was \$332,894. 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, 2015, 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, 2015

### NOTE 3: CHANGES IN CAPITAL ASSETS

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

	Primary Government		
	Balance as of December 1, 2014	Additions	Deletions
			Balance as of November 30, 2015
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,479,930	-	-
Total capital assets not being depreciated	2,479,930	-	-
Depreciable capital assets:			
Buildings	52,412,293	16,632	-
Infrastructure	15,130,716	-	-
Vehicles	2,480,204	560,064	(299,197)
Machinery and equipment	1,862,610	17,521	-
Computer equipment	1,366,107	-	-
Computer software	485,839	-	-
Total depreciable capital assets	73,737,769	594,217	(299,197)
Less accumulated depreciation:			
Buildings	(8,756,280)	(965,122)	-
Infrastructure	(7,368,349)	(481,184)	-
Vehicles	(1,778,784)	(314,870)	299,197
Machinery and equipment	(1,297,989)	(64,019)	-
Computer equipment	(1,221,134)	(54,467)	-
Computer software	(473,814)	(7,073)	-
Total accumulated depreciation:	(20,896,350)	(1,886,735)	299,197
Total capital assets being depreciated, net	52,841,419	(1,292,518)	-
Governmental activities capital assets, net	\$ 55,321,349	(1,292,518)	-

Capital additions for the year ended November 30, 2015 primarily consisted of Sheriff's vehicles and related equipment, which replaced older vehicles disposed during the year.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

NOTE 3: CHANGES IN CAPITAL ASSETS – (CONTINUED)

	Primary Government		
	Balance as of December 1, 2014	Additions	Deletions
Business-type activities:			
Capital assets not being depreciated:			
Land	\$ 199,500	-	-
Total capital assets not being depreciated	199,500	-	-
Depreciable capital assets:			
Buildings and improvements	3,063,362	-	-
Equipment	1,030,003	-	-
Total depreciable capital assets	4,093,365	-	-
Less accumulated depreciation:			
Buildings and improvements	(1,859,632)	(69,042)	-
Equipment	(956,664)	(13,728)	-
Total accumulated depreciation:	(2,816,296)	(82,770)	-
Total capital assets being depreciated, net	1,277,069	(82,770)	-
Business-type activities capital assets, net	\$ 1,476,569	(82,770)	-

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

Governmental activities:	
General government	\$ 274,555
Public safety	696,394
Judiciary and court related	387,355
Public health and welfare	7,864
Transportation	520,567
Total governmental activities	\$ 1,886,735
Business-type activities:	
County Nursing Home	\$ 82,770



LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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, 2015 was as follows:

	Emergency Telephone System Board of Livingston County			
	Balance as of December 1, 2014	Additions	Deletions	Balance as of November 30, 2015
Capital assets not being depreciated:				
Construction in progress	\$ -	2,352,702	-	2,352,702
Total depreciable capital assets	-	2,352,702	-	2,352,702
Depreciable capital assets:				
Leasehold improvements	\$ 7,041	-	-	7,041
Equipment	1,653,151	-	-	1,653,151
Total depreciable capital assets	1,660,192	-	-	1,660,192
Less accumulated depreciation:				
Leasehold improvements	(6,132)	(410)	-	(6,542)
Equipment	(1,290,706)	(30,889)	-	(1,321,595)
Total accumulated depreciation	(1,296,838)	(31,299)	-	(1,328,137)
Total capital assets being depreciated, net	363,354	(31,299)	-	332,055
Discretely presented component unit, capital assets, net	\$ 363,354	2,321,403	-	2,684,757

Construction in progress consists of expenditures for a new dispatch telephone and radio system which will be placed in service during the year ending November 30, 2016.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

#### NOTE 4: LONG-TERM DEBT

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

	Balance, December 1, 2014	Additions	Deductions	Balance, November 30, 2015	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,463,564	1,607,083	(1,463,564)	1,607,083	102,899
Net pension liability	-	724,106	-	724,106	-
Net OPEB obligation	42,345	18,845	-	61,190	-
Total long-term debt	<u>\$ 1,505,909</u>	<u>2,350,034</u>	<u>(1,463,564)</u>	<u>2,392,379</u>	<u>102,899</u>

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

#### 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, 2015:

Assessed valuation (2014)	<u>\$ 657,428,296</u>
Statutory debt limitation (2.875%)	\$ 18,901,064
Amount of debt applicable to debt limitation	-
Legal Debt Margin	<u>\$ 18,901,064</u>

#### NOTE 6: DEFINED BENEFIT PENSION PLAN - IMRF

##### *Plan Description*

The County's defined benefit pension plan for Regular, Sheriff's Law Enforcement Personnel, and Veteran's Assistance Commission employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information for the plan as a whole, but not for individual employers. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

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

##### ***Benefits Provided***

IMRF has three benefit plans. The majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO was closed to new participants after that date). None of the County's employees participate in the ECO plan.

IMRF provides retirement, disability, and death benefits under all three plans. The retirement benefit is equal to 1-2/3 percent of the final rate of earnings for each of the first 15 years of service credit, plus 2 percent for each year of service credit in excess of 15 years. The maximum pension at retirement cannot exceed 75 percent of the final rate of earnings. A lump sum payment is made to eligible retirees and surviving spouses on July 1<sup>st</sup>. The amount depends on funds available from a designated employer contribution of 0.62% of payroll. No specific 13<sup>th</sup> payment amount is promised to any individual. Death and disability benefits are also provided.

Under all three plans, employees hired before January 1, 2011 are considered to be "Tier 1" members. Tier 1 members qualify for retirement benefits at age 60 with eight or more years of service or 35 or more years of service at age 55. Tier 1 members may retire as early as age 55 with a reduced pension. Tier 1 members are vested for pension benefits when they have at least eight years of qualifying service credit. The final rate of earnings for Tier 1 members is the highest total earnings during any 48 consecutive months within the last 10 years of IMRF service divided by 48, or the total lifetime earnings divided by the total lifetime number of months of service. Tier 1 members receive an annual 3% increase based upon the original amount of the annuity.

Under all three plans, employees hired after January 1, 2011 are considered to be "Tier 2" members. Tier 2 members qualify for retirement benefits at age 67 with 10 or more years of service or 35 or more years of service at age 62. Tier 2 members may retire as early as age 62 with a reduced pension. Tier 2 members are vested for pension benefits when they have at least 10 years of qualifying service credit. The final rate of earnings for Tier 2 members is the highest total earnings during any 96 consecutive months within the last 10 years of IMRF service divided by 96, or the total lifetime earnings divided by the total lifetime number of months of service. Tier 2 members receive an annual increase based upon the original amount of the annuity of 3% or one-half of the increase in the Consumer Price Index, whichever is less.

##### ***Membership***

As of December 31, 2014, the County's plan membership consisted of the following:

	RP	SLEP	VAC
Retirees and beneficiaries	198	18	1
Inactive, non-retired members	229	13	0
Active members	177	28	2
Total	604	59	3

# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2015

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

#### **Contributions**

As set by statute, the County's Regular, SLEP, and VAC plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2014 and the fiscal year ended November 30, 2015 are summarized below. 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.

	RP	SLEP	VAC
Plan member required contribution rate	4.50%	7.50%	4.50%
County required contribution rate for 2014	10.08%	22.51%	10.84%
County required contribution rate for 2015	9.11%	20.99%	9.36%
County actual contributions for 2014	\$ 726,846	379,838	3,658
County actual contributions for fiscal year 2015	\$ 731,311	385,303	3,630

#### **Payable to the Pension Plan**

At November 30, 2015, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2015:

	Payable at November 30, 2015
Regular Plan	\$ 70,284
SLEP Plan	37,210
VAC Plan	351
Total	<u>\$ 107,844</u>

#### **Net Pension Liability**

At December 31, 2014, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	VAC	Total
Total Pension Liability	\$ 47,743,079	15,143,345	111,729	62,998,153
Plan Fiduciary Net Position	49,035,599	13,124,844	113,604	62,274,047
Net Pension Liability (Asset)	<u>\$ (1,292,520)</u>	<u>2,018,501</u>	<u>(1,875)</u>	<u>724,106</u>

The net pension liabilities were measured as of December 31, 2014, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2014.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

***Changes in the Net Pension Liabilities***

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2014, are included as Required Supplementary Information on pages 65-67 of this report.

***Plan Fiduciary Net Position***

Detailed information about the pension plans' fiduciary net position is available in the separately issued actuarial financial report on page 12 of Section B.

***Actuarial Assumptions***

**Summary of Actuarial Methods and Assumptions  
Used in Calculation of the Total Pension Liability**

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50% (RP); 7.49% (SLEP); 7.50% (VAC)
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Notes

There were no benefit changes during the year.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

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

##### ***Actuarial Assumptions (Continued)***

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic	38%	7.60%
International Equities	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternatives	9%	5.25%-8.50%
Cash Equivalents	1%	2.25%
Total	100%	

##### ***Changes in Assumptions***

The mortality tables used were updated to the RP-2000 Combined Healthy Mortality Tables, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

##### ***Discount Rates***

A single discount rate was used to measure the total pension liabilities. The projections of cash flows used to determine the single discount rates assumed that the plan members' contributions would be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rates reflect:

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

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

***Discount Rates (Continued)***

For purposes of the December 31, 2014 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	VAC
Single discount rate	7.50%	7.50%	7.50%
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.56%	3.56%	3.56%
Resulting single discount rate	7.50%	7.49%	7.50%

***Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates***

The following represents the County's proportionate share of the net pension liabilities calculated using the above-referenced single discount rate, as well as what the County's proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

<b>Regular Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50)
Total Pension Liability	\$ 53,923,252	47,743,079	42,686,359
Plan Fiduciary Net Position	49,035,599	49,035,599	49,035,599
Net Pension Liability/(Asset)	<u>\$ 4,887,653</u>	<u>(1,292,520)</u>	<u>(6,349,240)</u>
<b>SLEP Plan</b>			
	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Total Pension Liability	\$ 17,392,372	15,143,345	13,317,367
Plan Fiduciary Net Position	13,124,844	13,124,844	13,124,844
Net Pension Liability/(Asset)	<u>\$ 4,267,528</u>	<u>2,018,501</u>	<u>192,523</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

*Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates (Continued)*

	VAC Plan		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 123,339	111,729	101,760
Plan Fiduciary Net Position	113,604	113,604	113,604
Net Pension Liability/(Asset)	<u>\$ 9,735</u>	<u>(1,875)</u>	<u>(11,844)</u>

*Pension Expense and Deferred Outflows / Inflows of Resources Related to Pensions*

For the year ended November 30, 2015, the County recognized pension expense of \$1,272,862. At November 30, 2015, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 433,718	56,796
Changes in assumptions	1,250,976	-
Net difference between projected and actual earnings on pension plan investments	663,284	-
Contributions subsequent to the measurement date	988,244	-
Total	<u>\$ 3,336,222</u>	<u>56,796</u>

\$988,244 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2016. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:



LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

***Pension Expense and Deferred Outflows / Inflows of Resources Related to Pensions  
(Continued)***

Calendar Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources			
	Regular Plan	SLEP	VAC	Total
2015	\$ 640,274	156,589	2,785	\$ 799,648
2016	611,546	156,589	2,334	770,469
2017	130,913	156,589	297	287,799
2018	130,913	156,589	295	287,797
2019	-	121,978	-	121,978
Thereafter	-	23,491	-	23,491
Total	<u>\$ 1,513,646</u>	<u>771,825</u>	<u>5,711</u>	<u>\$ 2,291,182</u>

**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 \$61,190 as of November 30, 2015. Additional disclosures required by this statement are as follows.

Membership in the plan consisted of the following as of November 30, 2015:

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>

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

#### 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 2015, 6 retirees were receiving health benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2015 were \$39,290.

#### 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	
Amortization of unfunded actuarial accrued liability	\$ 23,813
Interest cost	34,691
Total annual required contribution	<u>\$ 58,504</u>
Annual required contribution	\$ 58,504
Interest on net OPEB obligation	2,117
Adjustment to annual required contribution	<u>(2,486)</u>
Annual OPEB cost	58,135
Contributions made	<u>(39,290)</u>
Increase in net OPEB obligation	18,845
Net OPEB obligation - beginning of year	<u>42,345</u>
Net OPEB obligation - end of year	<u>\$ 61,190</u>

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

---

#### 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
11/30/2015	\$ 58,135	67.6%	\$ 61,190
11/30/2014	57,839	89.8%	42,345
11/30/2013	58,022	106.7%	36,425

#### 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, 2015

---

#### 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. The County recognized revenue of \$64,463 under this lease during the year ended November 30, 2015.

##### *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. The County recognized revenue of \$750 under this lease during the year ended November 30, 2015.

##### *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. The County recognized revenue of \$6,669 under this lease during the year ended November 30, 2015.

##### *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. The County recognized revenue of \$35,736 under this lease during the year ended November 30, 2015.

**LIVINGSTON COUNTY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2015**

---

**NOTE 8: LEASE AGREEMENTS - LESSOR – (CONTINUED)**

Future minimum lease payments receivable under leases in effect as of November 30, 2015 total \$577,065 and are scheduled to be collected as follows:

During the years ending November 30,	
2016	\$ 107,368
2017	43,156
2018	40,178
2019	7,419
2020	7,419
Thereafter	<u>371,087</u>
Total	<u>\$ 576,627</u>

**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. Total rent expense under this lease amounted to \$4,500 for the year ended November 30, 2015.

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. Total rent expense under this lease amounted to \$2,388 for the year ended November 30, 2015.

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. Total rent expense under this lease amounted to \$6,305 for the year ended November 30, 2015.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

---

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

##### *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. Total rent expense under this lease amounted to \$10,476 for the year ended November 30, 2015.

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. Total rent expense under this lease amounted to \$2,940 for the year ended November 30, 2015.

##### *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. Total rent expense under this lease amounted to \$705 for the year ended November 30, 2015.

##### *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. Total rent expense under this lease amounted to \$1,596 for the year ended November 30, 2015.

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. Total rent expense under this lease amounted to \$540 for the year ended November 30, 2015.

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. Total rent expense under this lease amounted to \$936 for the year ended November 30, 2015.

##### *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. Total rent expense under this lease amounted to \$1,135 for the year ended November 30, 2015.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2015

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

*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. Total rent expense under this lease amounted to \$516 for the year ended November 30, 2015.

Future minimum lease payments under these agreements as of November 30, 2015 total \$94,882 and are due to be paid as follows:

<u>Year ending November 30,</u>	<u>Primary Government</u>	<u>Component Unit</u>	<u>Total</u>
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
2020	-	4,500	4,500
Thereafter	-	20,625	20,625
Total	<u>\$ 25,271</u>	<u>69,611</u>	<u>94,882</u>

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

Expenditures exceeded appropriations for the following individual funds:

<u>Fund</u>	<u>Excess</u>
Law Library	\$ 9,908
Sheriff's Drug Traffic Prevention*	25
Court Automation	1,714
Probation Services	32,062
State's Attorney Drug Traffic Prevention*	1,826
State's Attorney Automation*	3,128
Maintenance & Child Support Collection	7
Circuit Clerk Operations & Administration*	1,886
Tax Sale in Error*	4,144

\* No budget was adopted for this fund

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2015

#### NOTE 11: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2015 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General	\$ 40,000	309,678
Public Health	98,141	-
Illinois Municipal Retirement	-	35,590
Mental Health	3,000	-
Non-major Special Revenue Funds:		
Court Systems	35,000	-
Social Security	-	32,954
Law Library	2,104	-
Special Recording Fee	15,000	-
Court Automation	5,000	-
Animal Control Low-Cost Spay/Neuter	-	66,597
Victim Coordinator Services	14,000	-
Court Security	60,000	-
Probation Services Fee	71,574	-
Document Storage	10,000	-
Arrestees Medical Costs	7,000	-
Maintenance and Child Support Collection	5,500	-
Vital Records	500	-
GIS Automation	55,000	-
Coroner's Fees	20,000	-
Highway	3,000	-
	<u>\$ 444,819</u>	<u>444,819</u>

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

At November 30, 2015 the General Fund owed the IMRF Fund \$20,000 and the Social Security Fund \$20,000 for personal property replacement taxes to be transferred.

#### 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, 2015**

---

#### **NOTE 13: RELATED PARTY TRANSACTION**

Livingston County, Illinois, has an 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 \$226,800 per year.

The County paid \$226,200 to the Emergency Telephone System Board for the year ended November 30, 2015. No fees were payable to the Board at November 30, 2015.

#### **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 has been extended seven times, and now expires January 23, 2017.

The Livingston County Board adopted an amended agreement on October 19, 2015 extending the terms of the previous agreements. If the skilled bed facility and rehabilitation center is not completed and ready for occupancy on or before January 23, 2017, 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, 2015

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

During the year ended November 30, 2015, the County implemented the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This statement requires the County to report a net pension liability on the Statement of Net Position for the IMRF pension fund. As a result, the net position of governmental activities has been restated by \$2,839,938 as of December 1, 2014. See Note 17 for further detail regarding the prior period adjustment.

#### NOTE 17: PRIOR PERIOD ADJUSTMENTS

Implementation of GASB 68 resulted in the restatement of beginning net position in the government-wide financial statements. GASB 68 requires recognition and disclosure of the net pension liability resulting from defined-benefit pension plans, and the related deferred inflows and outflows of resources. Recognition of these liabilities and deferred inflows and outflows was not previously required.

Implementation of GASB 68 also resulted in the restatement of the County's deferred outflows of resources and long-term liabilities as of December 1, 2014.

The restatement of beginning net position and fund balance resulting from the change in accounting principles are as follows:

<b>Statement of Net Position - Governmental Activities</b>			
	<u>Liabilities</u>	<u>Prior Years' Pension Expense</u>	<u>Net Position</u>
Balance at December 1, 2014 - as previously reported	\$ 3,116,601	-	88,351,164
Prior Period Adjustments:			
Change in reporting of IMRF net pension liability	<u>(1,729,596)</u>	<u>(1,110,342)</u>	<u>2,839,938</u>
Balance at December 1, 2014 - as restated	<u>\$ 1,387,005</u>	<u>(1,110,342)</u>	<u>91,191,102</u>

#### NOTE 18: SUBSEQUENT EVENTS

Management evaluated subsequent events through April 6, 2016, 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, 2015 as a result of events occurring between December 1, 2015 and April 6, 2016.

***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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property taxes	\$ 2,641,237	2,641,237	2,636,412	2,225,242
Replacement tax	465,000	465,000	437,270	410,066
Sales tax	1,595,000	1,595,000	1,409,385	1,457,466
State income tax	1,200,000	1,200,000	1,564,212	1,398,085
Video gaming tax	-	-	3,305	4,525
Operating grants / contributions	1,904,655	1,904,655	2,109,340	1,929,744
Licenses and permits	8,000	8,000	7,075	6,845
Charges for services	4,446,000	4,446,000	5,362,210	5,285,311
Collector's interest and costs	140,000	140,000	133,998	124,439
Interest on investments	106,430	106,430	132,502	127,610
Rent	198,168	198,168	198,913	214,839
Other revenue	1,500	1,500	32,703	15,078
Total revenues	12,705,990	12,705,990	14,027,325	13,199,250
Expenditures:				
Current:				
General and administration	4,270,903	4,271,903	3,734,919	3,281,569
Public safety	4,941,433	5,329,433	4,578,485	4,496,084
Judiciary and court related	2,594,383	2,594,383	2,373,344	2,347,480
Public health and welfare	83,000	83,000	328,274	393,971
Employee benefits	960,200	960,200	911,661	795,116
Other expenditures	222,375	221,375	70,684	95,089
Capital outlay	5,064,233	4,676,233	3,413,885	449,176
Total expenditures	18,136,527	18,136,527	15,411,252	11,858,485
Excess (deficiency) of revenues over (under) expenditures	(5,430,537)	(5,430,537)	(1,383,927)	1,340,765
Other financing sources (uses):				
Transfers in	397,150	397,150	309,678	317,866
Transfers out	(40,000)	(40,000)	(40,000)	(40,000)
Proceeds from disposal of capital assets	-	-	28,811	15,539
Total other financing sources (uses)	357,150	357,150	298,489	293,405
Net change in fund balance	\$ (5,073,387)	(5,073,387)	(1,085,438)	1,634,170
Fund balance, beginning of year			27,331,310	25,697,140
Net change in fund balance			(1,085,438)	1,634,170
Fund balance, end of year			\$ 26,245,872	27,331,310

**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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property taxes	\$ 403,000	403,000	402,249	420,441
Home Health Fund (Medicare and private pay)	352,330	352,330	268,873	318,452
Women, infants, and children (WIC)	124,248	124,248	121,064	129,909
Community Care / ECIAAA (CCU)	83,500	83,500	58,968	76,607
Grants in kind	555,000	555,000	322,053	374,178
Susan Komen grant	12,000	12,000	6,000	9,205
Breast and cervical	121,336	121,336	61,912	90,083
IDPH - local health protection grant	72,851	72,851	72,858	30,354
Vision and hearing grant	4,680	4,680	2,457	2,114
Childhood lead poisoning prevention	2,380	2,380	1,220	3,084
School based health clinic grant	77,000	77,000	110,785	91,278
Family planning program	101,600	101,600	76,063	77,830
In-Person Counseling	-	-	-	38,712
Family outreach & case management	104,632	104,632	87,936	123,905
Early period screening diagnosis treatment	137,600	137,600	117,557	144,203
Bioterrorism Preparedness	45,422	45,422	44,192	46,469
Donations	5,500	5,500	8,667	3,511
Humiston trust	21,000	21,000	21,000	21,000
Animal control payments and fines	-	-	-	77,619
Income from immunizations	110,000	110,000	145,902	130,146
Hubert estate	5,000	5,000	4,963	4,441
Miscellaneous	1,000	1,000	40	300
Potential grants	88,500	88,500	14,276	-
Intensive Prenatal Care Management Grant	90,000	90,000	89,800	71,833
Other clinics	58,200	58,200	99,043	61,603
Women's Health Clinic	19,200	19,200	13,704	14,000
E.H. and food service course	68,931	68,931	69,577	63,012
T.B. clinic	3,025	3,025	1,302	1,522
Women's health initiative	-	-	-	12,500
Tobacco impact grant	24,247	24,247	15,852	26,747
Healthy families of Illinois grant	185,700	185,700	169,540	183,587
Medicaid match	50,000	50,000	70,062	92,297
Safety grant	-	-	-	-
Interest on investments	1,000	1,000	1,774	1,003
Total revenue	2,928,882	2,928,882	2,479,689	2,741,945

**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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures:				
Personnel	\$ 1,521,283	1,521,283	1,352,971	1,415,503
Contractual	143,500	143,500	81,330	174,620
Travel - mileage	84,750	84,750	73,346	73,391
Telephone	13,000	13,000	12,299	12,730
Postage	11,500	11,500	7,500	11,616
Rent	55,500	55,500	54,500	54,500
Nurses' supplies	35,000	35,000	45,511	31,363
Printing	15,500	15,500	15,481	15,275
Office supplies	31,500	31,500	27,622	39,950
Copier lease	12,500	12,500	11,521	12,053
Dues and meeting expense	18,000	18,000	10,356	14,975
Bank fees and charges	1,000	1,000	550	500
Equipment and repair	11,000	11,000	1,199	957
Computer hardware and software	37,200	37,200	29,387	30,816
Donations	7,000	7,000	8,504	10,827
Advertising	12,225	12,225	5,909	5,358
Insurance - employee health	220,150	220,150	193,055	193,248
Contingency	10,000	10,000	26	110
Immunizations - vaccines	94,500	94,500	106,465	99,542
Immunization - grants in kind	55,000	55,000	63,108	22,877
WIC food instruments	500,000	500,000	258,969	334,655
Total expenditures	2,890,108	2,890,108	2,359,609	2,558,548
Excess (deficiency) of revenues over (under) expenditures	38,774	38,774	120,080	183,397
Other financing sources (uses):				
Transfers out to:				
IMRF Fund	(38,774)	(38,774)	(15,590)	(20,209)
Social Security Fund	-	-	(12,954)	(15,290)
Low Cost Spay-Neuter Fund	-	-	(66,597)	-
General Fund	-	-	(3,000)	(3,000)
Total other financing sources (uses)	(38,774)	(38,774)	(98,141)	(38,499)
Net change in fund balance	\$ -	-	21,939	144,898
Fund balance, beginning of year			1,162,731	1,017,833
Fund balance, end of year			\$ 1,184,670	1,162,731

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property taxes	\$ 1,200,000	1,200,000	1,197,761	1,441,625
Interest on investments	1,400	1,400	2,075	1,070
Total revenue	1,201,400	1,201,400	1,199,836	1,442,695
Expenditures:				
County payment to Illinois Municipal Retirement	1,261,750	1,261,750	1,116,222	1,142,213
Total expenditures	1,261,750	1,261,750	1,116,222	1,142,213
Excess (deficiency) of revenue over (under) expenditures	(60,350)	(60,350)	83,614	300,482
Other financing sources (uses):				
Transfers in:				
Community healthcare	20,000	20,000	15,590	20,209
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	40,000	40,000	35,590	40,209
Net change in fund balance	\$ (20,350)	(20,350)	119,204	340,691
Fund balance, beginning of year			964,461	623,770
Fund balance, end of year			\$ 1,083,665	964,461

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 921,717	921,717	911,072	892,771
Case coordination	141,000	141,000	192,980	180,120
Medicaid	-	-	17,120	-
Livingston County Commission on Children and Youth	36,000	36,000	45,110	45,370
377 Program administration	79,174	79,174	79,174	78,134
Interest on investments	500	500	702	659
Miscellaneous	5,000	5,000	410	326
Total revenues	1,183,391	1,183,391	1,246,568	1,197,380
Expenditures:				
Salaries	319,806	319,806	339,457	300,996
Board expenditures	750	750	669	251
Benefits	81,848	81,848	66,115	69,519
Purchases of services:				
Institute for Human Resources	483,607	483,607	507,396	469,521
Against domestic violence	27,038	27,038	27,038	26,250
Operation snowball	5,000	5,000	5,000	5,000
Futures Unlimited Case Management	198,739	198,739	193,943	192,950
Systems development	23,535	23,535	7,583	22,435
Audit	3,025	3,025	-	3,025
Lease/rent	6,500	6,500	6,501	6,500
Professional training, dues, and subscriptions	11,300	11,300	1,360	8,496
Travel, telephones, and meals	8,250	8,250	21,659	20,935
Contractual services - postage, leasing, and repairs	19,631	19,631	11,881	10,258
Physician	-	-	1,040	3,200
Commodities	5,725	5,725	4,668	4,394
Equipment	8,500	8,500	3,631	5,136
Other expenditures	4,000	4,000	-	1,232
Total expenditures	1,207,254	1,207,254	1,197,941	1,150,098
Excess (deficiency) of revenues over (under) expenditures	(23,863)	(23,863)	48,627	47,282
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	(3,000)
Net change in fund balance	\$ (23,863)	(23,863)	45,627	44,282
Fund balance, beginning of year			1,193,471	1,149,189
Fund balance, end of year			\$ 1,239,098	1,193,471



## Required Supplementary Information

## Illinois Municipal Retirement Fund - Regular Plan

## Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

	2014
<b>TOTAL PENSION LIABILITY</b>	
Service Cost	\$ 862,899
Interest	3,263,924
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(86,018)
Changes of Assumptions	1,585,373
Benefit Payments, Including Refunds of Member Contributions	(1,941,264)
Net Change in Total Pension Liability	3,684,914
Total Pension Liability - Beginning	44,058,165
Total Pension Liability - Ending	<u>\$ 47,743,079</u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions - Employer	\$ 726,846
Contributions - Member	364,724
Net Investment Income	2,839,063
Benefit Payments, Including Refunds of Member Contributions	(1,941,264)
Other (net transfer)	79,364
Net Change in Plan Fiduciary Net Position	2,068,733
Plan Net Position - Beginning	46,966,866
Plan Net Position - Ending	<u>\$ 49,035,599</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ (1,292,520)</b></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.71%
Covered-Employee Payroll	\$ 7,683,362
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	-16.82%

## Required Supplementary Information

## Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan

## Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

	2014
<b>TOTAL PENSION LIABILITY</b>	
Service Cost	\$ 325,012
Interest	1,010,248
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	517,006
Changes of Assumptions	238,352
Benefit Payments, Including Refunds of Member Contributions	<u>(509,479)</u>
Net Change in Total Pension Liability	1,581,139
Total Pension Liability - Beginning	<u>13,562,206</u>
Total Pension Liability - Ending	<u><u>\$ 15,143,345</u></u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions - Employer	\$ 379,838
Contributions - Member	130,141
Net Investment Income	754,866
Benefit Payments, Including Refunds of Member Contributions	(509,479)
Other (net transfer)	<u>(5,124)</u>
Net Change in Plan Fiduciary Net Position	750,242
Plan Net Position - Beginning	<u>12,374,602</u>
Plan Net Position - Ending	<u><u>\$ 13,124,844</u></u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><u>\$ 2,018,501</u></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.67%
Covered-Employee Payroll	\$ 1,735,212
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	116.33%

## Required Supplementary Information

## Illinois Municipal Retirement Fund - Veteran's Assistance Commission Employees

## Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

	2014
<b>TOTAL PENSION LIABILITY</b>	
Service Cost	\$ 3,884
Interest	7,304
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	310
Changes of Assumptions	6,702
Benefit Payments, Including Refunds of Member Contributions	(3,841)
Net Change in Total Pension Liability	14,359
Total Pension Liability - Beginning	97,370
Total Pension Liability - Ending	\$ 111,729
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions - Employer	\$ 3,658
Contributions - Member	1,611
Net Investment Income	6,502
Benefit Payments, Including Refunds of Member Contributions	(3,841)
Administrative Expenses	(195)
Net Change in Plan Fiduciary Net Position	7,735
Plan Net Position - Beginning	105,869
Plan Net Position - Ending	\$ 113,604
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ (1,875)</b>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	101.68%
Covered-Employee Payroll	\$ 35,800
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	-5.24%

**Required Supplementary Information**  
**Illinois Municipal Retirement Fund**  
**Schedules of Employer Contributions**

<b>Regular Plan</b>					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 726,846	726,846	-	7,683,362	9.46%
2013	N/A	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A	N/A

  

<b>Sheriff's Law Enforcement Personnel Plan</b>					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 379,837	379,838	(1)	1,735,212	21.89%
2013	N/A	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A	N/A

  

<b>Veteran's Assistance Employees</b>					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 3,659	3,658	1	35,800	10.22%
2013	N/A	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A	N/A

**Notes to Schedules**

**Valuation Date:** Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	3.00%
Salary increases	4.00%
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008 - 2010.
Mortality	RP-2000 Combined Health Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Post-Employment Benefits  
 Required Supplementary Information  
 Schedule of Funding Progress

Trend information for the fiscal year ended November 30, 2015 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)
12/31/2013*	\$ -	533,277	533,277	0.00%	7,714,999	6.91%
12/31/2012	-	392,068	392,068	0.00%	9,713,369	4.04%
12/31/2011	-	392,068	392,068	0.00%	9,253,864	4.24%

\* Most recent actuarial valuation date

***NOTES TO REQUIRED SUPPLEMENTARY INFORMATION***

## **LIVINGSTON COUNTY, ILLINOIS**

### **Notes to Required Supplementary Information For the Year Ended November 30, 2015**

---

#### **NOTE 1: BUDGETARY COMPARISON SCHEDULES**

The budgetary comparison schedules for the General Fund, Public Health Fund, Illinois Municipal Retirement Fund, and Mental Health 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 2015 budget was adopted on November 13, 2014 and was not amended; however, a resolution authorizing transfer of budgetary amounts within the General Fund was adopted on November 12, 2015.

#### **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, 2015.

***OTHER SUPPLEMENTARY INFORMATION***



LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet  
November 30, 2015

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
<u>Assets</u>					
Cash in bank	\$ 1,867,478	495,852	20,888	1,957,453	164,888
Certificates of deposit	-	275,000	85,000	1,052,020	1,273,655
Other investments	801,253	-	-	507,634	-
Receivables:					
Accounts	287,187	-	-	-	-
Accrued interest	402	94	2	1,758	1,228
Property taxes	132,860	31,172	627	-	-
Prepays	-	-	-	-	-
Due from State of Illinois	778,874	-	-	-	-
Revenue stamps inventory	19,869	-	-	-	-
Total assets	3,887,923	802,118	106,517	3,518,865	1,439,771
<u>Deferred Outflows of Resources</u>					
Deferred property taxes	2,333,220	380,000	10,000	-	-
Total assets and deferred outflows	\$ 6,221,143	1,182,118	116,517	3,518,865	1,439,771
<u>Liabilities</u>					
Accounts payable	\$ 101,031	-	-	-	-
Accrued items	290,802	-	-	-	-
Due to others	40,000	-	-	-	-
Total liabilities	431,833	-	-	-	-
<u>Deferred Inflows of Resources</u>					
Deferred property taxes	2,333,220	380,000	10,000	-	-
<u>Fund balance</u>					
Non-spendable	19,869	-	-	-	-
Restricted	-	800,484	29,604	-	-
Committed	-	-	-	3,518,865	1,439,771
Assigned	-	1,634	76,913	-	-
Unassigned	3,436,221	-	-	-	-
Total fund balance	3,456,090	802,118	106,517	3,518,865	1,439,771
Total liabilities, deferred inflows and fund balance	\$ 6,221,143	1,182,118	116,517	3,518,865	1,439,771

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2015

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Capital Projects	Totals
<u>Assets</u>					
Cash in bank	\$ 56,065	187,758	4,817,827	2,107,994	11,676,203
Certificates of deposit	500,000	-	380,959	7,106,341	10,672,975
Other investments	-	-	1,438,574	-	2,747,461
Receivables:					
Accounts	-	-	339,460	-	626,647
Accrued interest	-	-	45	7,505	11,034
Property taxes	-	-	-	-	164,659
Prepays	-	-	-	-	-
Due from State of Illinois	-	-	-	-	778,874
Revenue stamps inventory	-	-	-	-	19,869
Total assets	556,065	187,758	6,976,865	9,221,840	26,697,722
<u>Deferred Outflows of Resources</u>					
Deferred property taxes	-	-	-	-	2,723,220
Total assets and deferred outflows	\$ 556,065	187,758	6,976,865	9,221,840	29,420,942
<u>Liabilities</u>					
Accounts payable	\$ -	-	-	20,017	121,048
Accrued items	-	-	-	-	290,802
Due to others	-	-	-	-	40,000
Total liabilities	-	-	-	20,017	451,850
<u>Deferred Inflows of Resources</u>					
Deferred property taxes	-	-	-	-	2,723,220
<u>Fund balance</u>					
Non-spendable	-	-	-	-	19,869
Restricted	-	-	-	-	830,088
Committed	-	187,758	-	-	5,146,394
Assigned	-	-	-	9,201,823	9,280,370
Unassigned	556,065	-	6,976,865	-	10,969,151
Total fund balance	556,065	187,758	6,976,865	9,201,823	26,245,872
Total liabilities, deferred inflows and fund balance	\$ 556,065	187,758	6,976,865	9,221,840	29,420,942

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2015

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
Revenues:					
Property tax	\$ 2,127,260	499,109	10,043	-	-
Replacement tax	437,270	-	-	-	-
Sales tax	1,409,385	-	-	-	-
State income tax	1,564,212	-	-	-	-
Video gaming tax	3,305	-	-	-	-
Federal revenue	23,375	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	2,085,965	-	-	-	-
Licenses and permits	7,075	-	-	-	-
Charges for services	1,126,898	-	-	-	-
Collector's interest and costs	133,998	-	-	-	-
Interest on investments	2,932	335	290	26,705	9,494
Rent	198,913	-	-	-	-
Other revenue	32,448	55	-	-	-
Total revenues	9,153,036	499,499	10,333	26,705	9,494
Expenditures:					
Current:					
General and administration	2,507,760	513,967	20,052	366,552	-
Public safety	4,578,485	-	-	-	-
Judiciary and court related	2,373,344	-	-	-	-
Public health and welfare	70,513	-	-	-	-
Employee benefits	911,661	-	-	-	-
Other expenditures	70,684	-	-	-	-
Capital outlay	691,714	-	-	-	-
Total expenditures	11,204,161	513,967	20,052	366,552	-
Excess (deficiency) of revenues over (under) expenditures	(2,051,125)	(14,468)	(9,719)	(339,847)	9,494
Other financing sources (uses):					
Transfers in	1,634,990	-	-	-	-
Transfers out	(40,000)	(25,000)	-	(150,000)	(72,605)
Proceeds from disposal of capital assets	28,811	-	-	-	-
Total other financing sources (uses)	1,623,801	(25,000)	-	(150,000)	(72,605)
Net change in fund balance	(427,324)	(39,468)	(9,719)	(489,847)	(63,111)
Fund balance, beginning of year,	3,883,414	841,586	116,236	4,008,712	1,502,882
Net change in fund balance	(427,324)	(39,468)	(9,719)	(489,847)	(63,111)
Fund balance, end of year	\$ 3,456,090	802,118	106,517	3,518,865	1,439,771

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, 2015

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Capital Projects	Totals
Revenues:					
Property tax	\$ -	-	-	-	2,636,412
Replacement tax	-	-	-	-	437,270
Sales tax	-	-	-	-	1,409,385
State income tax	-	-	-	-	1,564,212
Video gaming tax	-	-	-	-	3,305
Federal revenue	-	-	-	-	23,375
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	2,085,965
Licenses and permits	-	-	-	-	7,075
Charges for services	-	189,758	4,045,554	-	5,362,210
Collector's interest and costs	-	-	-	-	133,998
Interest on investments	245	129	26,264	66,108	132,502
Rent	-	-	-	-	198,913
Other revenue	-	-	200	-	32,703
Total revenues	245	189,887	4,072,018	66,108	14,027,325
Expenditures:					
Current:					
General and administration	-	286,738	39,850	-	3,734,919
Public safety	-	-	-	-	4,578,485
Judiciary and court related	-	-	-	-	2,373,344
Public health and welfare	-	-	-	257,761	328,274
Employee benefits	-	-	-	-	911,661
Other expenditures	-	-	-	-	70,684
Capital outlay	-	-	2,722,171	-	3,413,885
Total expenditures	-	286,738	2,762,021	257,761	15,411,252
Excess (deficiency) of revenues over (under) expenditures	245	(96,851)	1,309,997	(191,653)	(1,383,927)
Other financing sources (uses):					
Transfers in	-	-	-	-	1,634,990
Transfers out	-	-	(1,077,707)	-	(1,365,312)
Proceeds from disposal of capital assets	-	-	-	-	28,811
Total other financing sources (uses)	-	-	(1,077,707)	-	298,489
Net change in fund balance	245	(96,851)	232,290	(191,653)	(1,085,438)
Fund balance, beginning of year,	555,820	284,609	6,744,575	9,393,476	27,331,310
Net change in fund balance	245	(96,851)	232,290	(191,653)	(1,085,438)
Fund balance, end of year	\$ 556,065	187,758	6,976,865	9,201,823	26,245,872

**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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
<b>Revenues:</b>				
Property tax	\$ 2,131,237	2,131,237	2,127,260	1,925,889
Replacement tax	465,000	465,000	437,270	410,066
Sales tax	1,595,000	1,595,000	1,409,385	1,457,466
State income tax	1,200,000	1,200,000	1,564,212	1,398,085
Video gaming tax	-	-	3,305	4,525
Election grants - state and federal	45,000	45,000	23,375	56,226
<b>State of Illinois and other reimbursements:</b>				
State's Attorney's salary	144,677	144,677	144,677	144,677
Assistant State's Attorney's salaries	48,500	48,500	48,500	48,500
Public Defender reimbursement	99,895	99,895	99,895	99,895
Probation officer salary	37,680	37,680	47,000	44,000
Probation grants in aid	339,603	339,603	451,799	276,290
Supervisor of Assessments	33,300	33,300	34,913	34,059
ESDA	10,000	10,000	12,395	12,891
Sheriff's town contracts	131,000	131,000	128,875	137,988
Jail reimbursement	1,011,000	1,011,000	982,976	1,038,518
Justice benefits	4,000	4,000	4,000	4,200
K-9 unit reimbursement	-	-	82,048	-
Miscellaneous grants	-	-	48,887	32,500
<b>Total State of Illinois and other reimbursements</b>	<b>1,859,655</b>	<b>1,859,655</b>	<b>2,085,965</b>	<b>1,873,518</b>
<b>Charges for services:</b>				
Assessor	20,000	20,000	16,272	14,092
Animal Control Fees	69,000	69,000	66,194	-
State Attorney's Fees	30,000	30,000	26,405	29,397
Licenses and permits (regional planning)	8,000	8,000	7,075	6,845
County Clerk/Recorder	275,000	275,000	234,559	228,835
Court services	5,000	5,000	1,400	3,097
Circuit Clerk	890,000	890,000	673,823	808,913
Sheriff's services and reimbursements	94,000	94,000	66,325	83,177
Court appointed attorney	56,000	56,000	41,920	52,056
<b>Total charges for services</b>	<b>1,447,000</b>	<b>1,447,000</b>	<b>1,133,973</b>	<b>1,226,412</b>
Collector's interest and costs	140,000	140,000	133,998	124,439
Interest on investments	1,750	1,750	2,932	2,204
Rents	198,168	198,168	198,913	214,839
Miscellaneous	1,500	1,500	32,448	15,078
<b>Total revenues</b>	<b>9,084,310</b>	<b>9,084,310</b>	<b>9,153,036</b>	<b>8,708,747</b>

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 18,000	18,000	13,388	14,315
Committee work	54,000	54,000	38,145	38,185
Audit and budget preparation	85,000	85,000	78,550	77,300
Mileage	16,000	16,000	13,861	11,377
Dues	2,000	2,000	1,829	1,829
Other	5,600	5,600	4,000	3,602
Total County Board members	180,600	180,600	149,773	146,608
County Board Office:				
Coordinator salary	62,545	62,545	62,573	60,885
Schools, meetings, and mileage	2,500	2,500	3,516	2,371
Professional associations	1,500	1,500	1,500	1,500
Supplies and equipment	3,000	3,000	1,321	1,827
Minor capital equipment	8,000	8,000	6,705	-
Printing	2,700	2,700	1,140	709
Total County Board Office	80,245	80,245	76,755	67,292
Human Resources:				
Human resources specialist salary	50,950	50,950	50,975	49,599
Schools, meetings, and mileage	10,000	10,000	8,453	7,245
Postage	400	400	279	280
Printing	5,500	5,500	4,789	2,817
Publications	500	500	-	199
Dues	3,500	3,500	3,493	2,884
Miscellaneous employee support	750	750	815	600
Supplies and equipment	2,500	2,500	1,486	1,140
Consulting	750	750	-	800
Drug testing/fitness for duty	6,500	6,500	1,792	1,215
Total Human Resources	81,350	81,350	72,082	66,779
Information Technology:				
Information technology specialist salary	58,850	58,850	54,740	56,834
Miscellaneous salary	19,250	19,250	21,586	14,096
Schools, meetings, mileage	4,000	4,000	5,029	1,066
Cell phone stipend	600	600	733	600
Supplies and equipment	1,350	1,350	1,807	521
Data processing purchase	600	600	515	455

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Telephone - all offices	\$ 60,000	60,000	52,727	48,219
UPS/shipping fee	250	250	37	162
Enterprise system maintenance	85,000	85,000	74,052	88,997
Computer and website costs	4,800	4,800	5,588	5,378
Software	4,500	4,500	6,373	2,995
Printing and copying	23,500	23,500	2,704	30,315
Consulting	12,000	12,000	32,458	18,915
Equipment Maintenance	4,000	4,000	4,000	-
Equipment	30,500	30,500	31,590	26,930
Total Information Technology	309,200	309,200	293,939	295,483
County Clerk:				
County Clerk's salary	64,800	64,800	66,233	63,800
Deputies and switchboard operator	169,000	169,000	167,532	220,753
Maintenance/typewriter, microfilm	8,420	8,420	7,740	8,070
Postage and meter rent	6,700	6,700	6,455	6,642
Schools, meetings, and mileage	2,120	2,120	2,479	2,746
Memberships/dues	850	850	670	549
Supplies and equipment	6,700	6,700	6,407	5,292
Bookkeeping supplies and maintenance	5,420	5,420	5,299	4,156
Miscellaneous	1,000	1,000	969	862
Total County Clerk	265,010	265,010	263,784	312,870
Elections:				
Election deputy salary	29,110	29,110	29,496	29,766
Part-time Salaries	9,225	9,225	127	5,201
General primary judges' pay	9,400	9,400	-	34,188
General election judges' pay	40,000	40,000	30,727	33,373
General primary printing	1,500	1,500	-	5,182
General election printing	5,800	5,800	1,843	1,496
County supplies	1,000	1,000	498	216
General primary supplies	46,600	46,600	40,100	43,250
General election supplies	46,600	46,600	43,105	44,361
Federal Election Grants	-	-	-	19,857
Voter registration and fees	11,000	11,000	10,988	291
Election equipment	8,000	8,000	-	363
Computer purchase and maintenance	12,700	12,700	11,793	11,548
Computer software	18,440	18,440	18,440	16,800
Total Elections	239,375	239,375	187,117	245,892

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 64,800	64,800	66,233	63,800
Deputy salaries	59,350	59,350	60,060	51,105
Part-time salaries	8,000	8,000	644	2,379
Computer service	14,000	14,000	13,285	12,325
Schools, meetings, and mileage	2,000	2,000	815	1,221
Supplies and equipment	8,000	8,000	8,000	6,261
Minor capital equipment	16,000	16,000	19,413	-
Tax bills - supplies and expense	19,000	19,000	18,990	13,276
Total County Treasurer	191,150	191,150	187,440	150,367
Finance:				
Finance Resource Specialist salary	59,060	60,060	64,836	-
Part-time salaries	16,200	16,200	14,246	-
Meetings and education	740	740	-	-
Mileage	340	340	45	-
Supplies and equipment	1,580	1,580	1,236	-
Dues	200	200	200	-
Total Finance	78,120	79,120	80,563	-
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	69,980	69,980	69,727	68,122
Deputies salaries	98,825	98,825	101,031	95,963
GIS map specialist	38,520	38,520	38,535	37,595
Computer Services	38,300	38,300	36,521	-
County mapping	9,000	9,000	5,641	11,542
Meetings and education	4,000	4,000	3,951	2,308
Mileage	700	700	560	650
Printing - legal notices	31,200	31,200	27,482	11,801
Supplies and equipment	7,000	7,000	7,853	8,301
Minor capital equipment	500	500	-	-
Total Supervisor of Assessments	298,025	298,025	291,301	236,282
Board of Review:				
Members salaries	14,500	14,500	13,806	13,806
Mileage	1,000	1,000	794	736
Total Board of Review	15,500	15,500	14,600	14,542



**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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 18,960	18,960	19,246	18,199
Assistant	22,804	22,804	9,802	8,100
Secretary	16,950	16,950	16,871	16,039
Planning commissioner per diem	4,500	4,500	1,625	1,125
Meetings and education	500	500	35	30
Mileage	10,000	10,000	6,852	5,791
Postage	1,700	1,700	702	734
Publication	2,500	2,500	1,784	1,910
Office supplies	1,500	1,500	1,265	1,459
Miscellaneous	100	100	-	-
Total Regional Planning and Zoning	79,514	79,514	58,182	53,387
Livingston Board of Appeals:				
Per diem	3,360	3,360	2,320	1,600
Mileage	1,250	1,250	1,143	826
Total Livingston Board of Appeals	4,610	4,610	3,463	2,426
Maintenance - General:				
Maintenance supervisor's wages	60,500	60,500	60,400	46,879
Custodial wages	126,350	126,350	127,098	-
Building maintenance salaries	210,025	210,025	216,105	162,110
Waste disposal	1,500	1,500	783	-
Equipment maintenance	3,675	3,675	5,854	1,840
Vehicle maintenance	2,500	2,500	1,241	877
Schools, meetings, mileage	1,500	1,500	1,106	2,176
Cell phone stipend	2,400	2,400	1,219	1,859
Minor capital equipment	4,500	4,500	-	5,161
County tool replacement and repair	4,000	4,000	5,076	3,120
Total Maintenance - General	416,950	416,950	418,882	224,022

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
Custodial salaries	\$ -	-	-	34,219
General building repairs	15,000	15,000	12,815	13,182
Elevator maintenance	4,500	4,500	2,996	4,013
Maintenance of equipment	2,375	2,375	8,121	1,922
Electricity	40,000	40,000	23,900	23,553
Gas	25,000	25,000	10,258	17,480
Water	5,500	5,500	4,580	4,508
Cleaning supplies	5,000	5,000	5,607	5,082
Beautification	6,000	6,000	2,712	4,008
Total Maintenance - Courthouse	103,375	103,375	70,989	107,967
Maintenance - Law and Justice Center:				
Custodian salaries	-	-	-	29,697
General building and maintenance	20,000	20,000	15,936	12,800
Elevator maintenance	1,000	1,000	640	7,939
Equipment maintenance	20,000	20,000	20,978	23,890
Courthouse security - maintenance	3,000	3,000	10,785	2,829
Electricity	75,000	75,000	84,094	78,260
Gas	34,000	34,000	14,071	27,634
Water and sewer	12,500	12,500	12,212	12,385
Cleaning supplies	5,000	5,000	4,803	4,456
Equipment and supplies	500	500	531	310
Beautification	6,000	6,000	4,128	4,384
Total Maintenance - Law and Justice	177,000	177,000	168,178	204,584
Maintenance - Public Safety Complex:				
PSC Maintenance salaries	-	-	-	34,470
Custodial salaries	-	-	-	25,972
General building repairs	39,612	39,612	31,386	29,208
Equipment maintenance	40,000	40,000	37,121	31,073
Snow removal	500	500	1,360	33
Electricity	115,000	115,000	135,126	123,357
Gas	60,000	60,000	44,129	55,634
Water	40,000	40,000	33,425	33,767
Cleaning supplies	4,000	4,000	4,026	1,955
Total Maintenance - Public Safety	299,112	299,112	286,573	335,469

**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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
General and administration (Continued):				
Regions Bank Building:				
General building repairs	\$ 5,000	5,000	5,425	3,674
Electricity	14,500	14,500	10,934	10,613
Heat/gas	7,000	7,000	2,995	4,238
Water	1,000	1,000	629	551
Beautification	3,000	3,000	3,966	1,425
Cleaning supplies	1,000	1,000	1,653	798
Total Regions Bank Building	31,500	31,500	25,602	21,299
Total general and administration	2,850,636	2,851,636	2,649,223	2,485,269
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	73,000	73,000	74,604	68,300
Public Safety Director	2,500	2,500	2,555	2,500
Chief Deputy	77,026	77,026	66,526	142,542
Deputies salaries	1,413,263	1,413,263	1,338,526	1,436,374
Secretaries	92,800	92,800	96,723	93,264
Courthouse security pay	-	-	-	220,076
Deputies paid holiday	95,000	95,000	81,556	67,140
Deputies overtime	140,000	140,000	103,018	112,537
Sheriff's Merit Commission	1,000	1,000	650	350
Legal fee/union activity	-	-	2,300	13,800
Investigative costs	5,000	5,000	3,361	23,476
LEADS/LEMS	15,000	15,000	12,111	9,520
Radio maintenance	15,000	15,000	15,000	10,142
Auto maintenance	220,000	220,000	132,740	210,378
School and travel	30,000	30,000	25,010	14,839
Dues	685	685	310	595
Supplies and equipment	20,000	20,000	19,771	15,427
ProActive unit - supplies and equipment	-	-	82	1,044
Uniform replacement	85,000	85,000	60,862	55,474
Court security - uniform replacement	-	-	9	6,849
Automobiles	320,000	320,000	495,363	117,852
Replacement vests	3,000	3,000	3,639	1,400
Total Sheriff	2,608,274	2,608,274	2,534,716	2,623,879

**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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
Public Safety (Continued):				
Jail:				
Jail administration	\$ 124,300	124,300	125,333	121,018
TCCO/admin/PT help	1,003,600	1,003,600	1,013,930	967,842
Courthouse Security Pay	222,289	222,289	224,045	-
TCCO/paid holiday	54,000	54,000	12,927	35,744
Overtime	85,000	85,000	115,880	92,794
Inmate meals	120,000	120,000	114,609	85,127
Inmate meals - transfers	80,000	80,000	72,075	83,029
School and travel	41,000	41,000	38,033	42,481
Board and care of prisoners	69,820	69,820	58,115	54,298
Prisoners - medical	165,000	165,000	154,538	148,065
Supplies	10,400	10,400	11,559	15,326
Vests - Transport Officers	17,500	17,500	21,392	-
Uniform replacement	75,000	75,000	66,693	49,044
Vehicles	65,000	65,000	50,947	27,751
Contractual services	-	-	-	1,950
Damaged apparel	200	200	-	-
Total Jail	2,133,109	2,133,109	2,079,535	1,724,449
County Coroner:				
Salary	52,250	52,250	53,676	50,000
Chief deputy coroner's salary	12,000	12,000	12,033	11,915
Assistant coroner's salary	9,200	9,200	4,649	3,833
Coroner's secretary	36,655	36,655	36,681	35,920
Extra summer help	3,000	3,000	595	-
On call pay	6,700	6,700	6,036	6,225
Inquests	1,000	1,000	-	411
Photocopier rental and maintenance	1,840	1,840	896	1,177
Registration/education	3,500	3,500	3,748	2,551
Mileage	4,000	4,000	2,829	2,085
Cell phones	800	800	636	583
Dues	1,020	1,020	650	815
Post mortem autopsies	95,000	95,000	91,055	73,010
Office supplies	5,500	5,500	3,600	4,712
OSHA supplies	1,700	1,700	-	-
Equipment	5,000	5,000	5,072	2,571
Total County Coroner	239,165	239,165	222,156	195,808

**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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control				
Administrator salary	\$ 118,840	118,840	113,150	-
Warden salary	5,000	5,000	4,030	-
Secretaries salary	27,040	27,040	27,553	-
Professional services	13,000	13,000	5,059	-
Vehicle maintenance	24,000	24,000	10,824	-
Education and training	3,000	3,000	2,252	-
Lease / rental	38,000	38,000	36,000	-
Office supplies	2,500	2,500	1,968	-
Operating expenses	3,000	3,000	2,335	-
Total Animal Control	234,380	234,380	203,171	-
Solid Waste Management:				
Solid waste management salary	31,600	31,600	31,603	30,331
Solid waste secretary	12,615	12,615	12,728	12,100
Auto maintenance	850	850	-	13
Education, travel, and membership	750	750	312	620
Mileage	2,250	2,250	645	871
Contractual	45,000	45,000	26,540	37,852
Program implementation	700	700	24	-
Office supplies	350	350	243	179
Miscellaneous	250	250	-	-
Total Solid Waste Management	94,365	94,365	72,095	81,966
ESDA:				
Salary	12,640	12,640	12,641	12,133
Cell phone	1,000	1,000	869	942
Supplies and other	3,000	3,000	279	733
Unified Command Post operations	3,500	3,500	1,668	1,777
Total ESDA	20,140	20,140	15,457	15,585
Total Public Safety	5,329,433	5,329,433	5,127,130	4,641,687

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
Judiciary and court related:				
Circuit Clerk (continued):				
Circuit Clerk's salary	\$ 64,800	64,800	66,233	63,800
Deputies salaries	286,100	286,100	288,663	281,572
Extra help salaries	28,400	28,400	20,441	21,945
Witness fees, summons, subpoenas	1,800	1,800	468	36
Mileage	1,000	1,000	82	831
Printing	1,000	1,000	235	521
Association memberships	425	425	530	395
Supplies	20,807	20,807	15,698	14,058
Equipment	3,000	3,000	1,193	2,042
Total Circuit Clerk	407,332	407,332	393,543	385,200
State's Attorney's office:				
Salaries:				
State's Attorney salary	166,508	166,508	170,167	166,508
Employees' salary	399,200	399,200	322,978	303,953
Victim Coordinator - salary - Fund A	38,900	38,900	37,037	36,126
Part-time wages	6,500	6,500	-	-
Outsourced services	11,000	11,000	28,607	15,670
Trial expenditures	7,000	7,000	4,568	11,262
Appellate services	13,000	13,000	15,000	13,000
Cell phones	3,200	3,200	1,800	2,010
Operating expenditures	9,000	9,000	2,940	4,045
Supplies and equipment	24,616	24,616	18,948	26,782
Total State's Attorney's office	678,924	678,924	602,045	579,356
Public Defender:				
Public Defender	149,860	149,860	153,153	149,860
Part-time Public Defender	38,680	38,680	37,836	37,733
Salaries - Assistant	27,000	27,000	26,086	30,537
Outside legal counsel	57,500	57,500	57,500	57,500
Postage	950	950	940	684
Meetings, meals, mileage	550	550	451	795
Publications	650	650	412	103
Association membership	350	350	382	342
Supplies and equipment	4,100	4,100	4,146	3,279
Total Public Defender	279,640	279,640	280,906	280,833

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
Judiciary and court related (Continued):				
Circuit Court:				
Secretaries	\$ 101,805	101,805	103,591	100,607
Bailiff and matrons	20,000	20,000	10,411	12,302
Court appointed counsel - regular	40,000	40,000	27,160	46,240
Special prosecutor fees	3,000	3,000	-	-
Jurors fees and mileage	60,000	60,000	61,584	38,081
Transcript fees	4,000	4,000	3,228	2,946
Pre-sentence evaluation fees	2,500	2,500	600	-
Interpreter fees	4,000	4,000	3,406	3,973
Judges' salaries	1,800	1,800	1,352	1,402
Jurors' meals	5,000	5,000	1,855	2,860
Court appointed physician	15,000	15,000	45,682	23,792
Supplies and equipment	8,000	8,000	11,406	9,729
Supplies and equipment - reporter	1,500	1,500	889	159
Books	9,000	9,000	658	3,575
Total Circuit Court	275,605	275,605	271,822	245,666
Jury Commission:				
Jury clerk's salary	12,602	12,602	10,086	15,521
Jury commissioner's salary	2,000	2,000	658	658
Mileage	-	-	-	125
Supplies and equipment	5,800	5,800	5,948	5,398
Total Jury Commission	20,402	20,402	16,692	21,702
Court services department:				
Probation Director	134,130	134,130	118,622	79,966
Probation Supervisor	63,050	63,050	47,149	61,382
Probation Officers	454,500	454,500	459,882	443,776
Admin/office assistants	71,600	71,600	71,804	69,912
Overtime / Merit	4,000	4,000	-	2,523
Part-time wages	13,500	13,500	10,792	9,735
Legal Fees	-	-	604	7,015
Training	5,000	5,000	2,500	4,193
Mileage	5,000	5,000	5,095	4,417
Cell phones	2,500	2,500	2,106	2,499
Postage	2,700	2,700	1,153	1,680
Residential & detention alternatives	25,000	25,000	6,113	11,561
Individual service program	50,000	50,000	10,745	2,762

**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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department (Continued):				
Contract - juvenile detention	\$ 80,000	80,000	53,773	115,152
Supplies	6,500	6,500	5,424	4,453
Drug testing supplies	10,000	10,000	12,490	13,684
Uniforms	2,000	2,000	1,171	1,201
Equipment	2,000	2,000	413	435
Computer hardware	2,000	2,000	-	150
Officer's reimbursements	4,000	4,000	106	704
Total Court services department	937,480	937,480	809,942	837,200
Total judiciary and court related	2,599,383	2,599,383	2,374,950	2,349,957
Public Health and Welfare:				
Maintenance - Health and education building:				
Custodial salaries	-	-	-	29,988
General building repairs	15,000	15,000	17,776	6,860
Equipment maintenance	2,000	2,000	3,136	1,393
Electricity	30,000	30,000	26,656	26,705
Heat/gas	24,000	24,000	12,225	16,702
Water	6,000	6,000	4,899	4,166
Cleaning supplies	6,000	6,000	5,821	3,192
Total maintenance - health and education building	83,000	83,000	70,513	89,006
Total Public Health and Welfare	83,000	83,000	70,513	89,006
Employee benefits:				
Employer share of health insurance	955,000	955,000	909,019	792,498
Employer share of life insurance	3,200	3,200	2,612	2,618
Employee wellness program	2,000	2,000	30	-
Total employee benefits	960,200	960,200	911,661	795,116
Other expenditures:				
Property taxes	8,375	8,375	14,364	7,618
Regional Office of Education	64,000	64,000	56,320	64,000
Contingency / Miscellaneous	150,000	149,000	-	23,471
Total other expenditures	222,375	221,375	70,684	95,089
Total expenditures	12,045,027	12,045,027	11,204,161	10,456,124



**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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Excess (deficiency) of revenues over (under) expenditures	\$ (2,960,717)	(2,960,717)	(2,051,125)	(1,747,377)
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	1,077,707	1,077,707	1,077,707	1,500,000
Streator Host Agreement Account	94,365	94,365	72,605	69,056
Animal Control Low Cost Spay/Neuter	5,000	5,000	-	-
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	3,000
Public Health Fund	3,000	3,000	3,000	3,000
Mental Health Fund	3,000	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	15,000
County Clerk Vital Records Fund	500	500	500	1,500
Treasurer Automation Fund	-	-	-	5,000
Victim Coordinator Services Fund	18,000	18,000	14,000	19,000
Maintenance and Child Support Fee Fund	5,500	5,500	5,500	5,000
Probation Service Fee Fund	140,000	140,000	71,574	63,239
Court Systems Fund	40,000	40,000	35,000	35,000
Court Security Fund	70,000	70,000	60,000	65,000
Court Automation Fund	5,000	5,000	5,000	5,000
Document Storage Fund	10,000	10,000	10,000	15,000
Law Library Fund	2,150	2,150	2,104	2,126
Arrestees' Medical Costs Fund	7,000	7,000	7,000	8,000
Coroners Fees Fund	15,000	15,000	20,000	15,000
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	-	-	28,811	15,539
Total other financing sources (uses)	1,704,222	1,704,222	1,623,801	2,037,461
Net change in fund balance	\$ (1,256,495)	(1,256,495)	(427,324)	290,084
Fund balance, beginning of year			3,883,414	3,593,330
Net change in fund balance			(427,324)	290,084
Fund balance, end of year			\$ 3,456,090	3,883,414

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 500,000	500,000	499,109	299,353
Interest on investments	300	300	335	351
Other revenue	-	-	55	-
Total revenues	500,300	500,300	499,499	299,704
Expenditures:				
Current:				
General and administration:				
Business auto insurance	50,000	50,000	48,489	49,211
General liability insurance	140,000	140,000	144,973	136,609
Bonds	9,300	9,300	4,205	125
Property insurance	170,000	170,000	156,500	165,619
Property appraisal	500	500	1,000	-
Worker's compensation insurance	160,000	160,000	158,800	153,319
Total expenditures	529,800	529,800	513,967	504,883
Excess (deficiency) of revenues over (under) expenditures	(29,500)	(29,500)	(14,468)	(205,179)
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	\$ (54,500)	(54,500)	(39,468)	(230,179)
Fund balance, beginning of year			841,586	1,071,765
Fund balance, end of year			\$ 802,118	841,586

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 10,000	10,000	10,043	-
Interest on investments	250	250	290	243
Total revenues	10,250	10,250	10,333	243
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	40,000	40,000	20,052	8,943
Total expenditures	40,000	40,000	20,052	8,943
Excess (deficiency) of revenues over (under) expenditures	\$ (29,750)	(29,750)	(9,719)	(8,700)
Fund balance, beginning of year			116,236	124,936
Fund balance, end of year			\$ 106,517	116,236

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Fees	\$ 7,000	7,000	-	-
Interest on investments	18,000	18,000	26,705	29,501
Total revenues	25,000	25,000	26,705	29,501
Expenditures:				
Current:				
General and administrative:				
Economic development grants and loans	702,407	702,407	80,000	125,000
Odell tower operations	20,000	20,000	11,252	10,878
Livingston Co. Soil & Water	23,000	23,000	23,000	23,000
Recreational development	29,000	29,000	26,100	2,900
Dispatch funding	225,000	225,000	226,200	225,001
Total expenditures	999,407	999,407	366,552	386,778
Excess (deficiency) of revenues over (under) expenditures	(974,407)	(974,407)	(339,847)	(357,277)
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	\$ (1,124,407)	(1,124,407)	(489,847)	(507,277)
Fund balance, beginning of year			4,008,712	4,515,989
Fund balance, end of year			\$ 3,518,865	4,008,712

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Fees for service	\$ -	-	-	-
Interest on investments	11,000	11,000	9,494	9,276
Total revenues	11,000	11,000	9,494	9,276
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	11,000	11,000	9,494	9,276
Other financing sources (uses):				
Operating transfers out	(94,365)	(94,365)	(72,605)	(69,056)
Total other financing sources (uses)	(94,365)	(94,365)	(72,605)	(69,056)
Net change in fund balance	\$ (83,365)	(83,365)	(63,111)	(59,780)
Fund balance, beginning of year			1,502,882	1,562,662
Fund balance, end of year			\$ 1,439,771	1,502,882

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Interest on investments	\$ -	-	245	321
Total revenues	-	-	245	321
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	245	321
Fund balance, beginning of year			555,820	555,499
Fund balance, end of year			\$ 556,065	555,820

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Interest on investments	\$ 130	130	129	135
Windfarm application fees	-	-	189,758	150,000
Total revenues	130	130	189,887	150,135
Expenditures:				
Current:				
General and administration				
Salaries	-	-	7,698	-
Meeting expense	-	-	76,760	12,990
Consulting service	-	-	199,475	29,331
Mileage	-	-	2,805	-
Postage	-	-	-	7,750
Office supplies	-	-	-	802
Total expenditures	-	-	286,738	50,873
Excess (deficiency) of revenues over (under) expenditures	\$ 130	130	(96,851)	99,262
Fund balance, beginning of year			284,609	185,347
Fund balance, end of year			\$ 187,758	284,609

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Contract payments	\$ 3,000,000	3,000,000	4,045,554	3,915,744
Interest on investments	20,000	20,000	26,264	21,156
Other revenues	-	-	200	-
Total revenues	3,020,000	3,020,000	4,072,018	3,936,900
Expenditures:				
Current:				
General and administration:				
Miscellaneous	15,000	15,000	5,850	-
Tort liability expenditure	-	-	34,000	-
Capital outlay:				
General fund information tech equipment	73,686	73,686	74,438	-
General fund finance	158,858	158,858	122,045	-
General fund capital projects	50,000	50,000	15,000	56,007
ETSB Capital	3,000,000	3,000,000	2,366,502	-
Courthouse	-	-	2,169	19,374
Law & justice building	485,000	485,000	43,847	15,673
H&E building	50,000	50,000	-	-
Equipment building	115,000	115,000	-	2,129
Public Safety Facility	74,749	74,749	81,795	-
Highway building	200,000	200,000	16,375	-
Veterans' Assistance vehicles	-	-	-	52,736
Total expenditures	4,222,293	4,222,293	2,762,021	145,919
Excess (deficiency) of revenues over (under) expenditures	(1,202,293)	(1,202,293)	1,309,997	3,790,981
Other financing sources (uses):				
Transfer to General Fund	(1,077,707)	(1,077,707)	(1,077,707)	(1,500,000)
Total other financing sources (uses)	(1,077,707)	(1,077,707)	(1,077,707)	(1,500,000)
Net change in fund balance	\$ (2,280,000)	(2,280,000)	232,290	2,290,981
Fund balance, beginning of year			6,744,575	4,453,594
Fund balance, end of year			\$ 6,976,865	6,744,575



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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Interest on investments	\$ 55,000	55,000	66,108	64,423
Total revenues	55,000	55,000	66,108	64,423
Expenditures				
Community Healthcare Program	300,000	300,000	257,761	304,965
Total expenditures	300,000	300,000	257,761	304,965
Excess (deficiency) of revenues over (under) expenditures	\$ (245,000)	(245,000)	(191,653)	(240,542)
Fund balance, beginning of year			9,393,476	9,634,018
Fund balance, end of year			\$ 9,201,823	9,393,476

## **LIVINGSTON COUNTY, ILLINOIS**

### **Non-Major Special Revenue Funds**

#### **Fund Descriptions**

**For the Year Ended November 30, 2015**

---

#### 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, 2015**

---

#### 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 provided by an annual property tax levy.

## **LIVINGSTON COUNTY, ILLINOIS**

### **Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2015**

---

#### 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.

#### Illinois Grants Fund

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

## **LIVINGSTON COUNTY, ILLINOIS**

### **Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2015**

---

#### County Extension Education Fund

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

#### Criminal Justice Grant Fund

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

#### GIS Automation Fund

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

#### Animal Control Low-Cost Spay / Neuter Fund

This fund is used to account for fees collected for intact pet registration fees. The funds are to be used for the animal population control expenditures.

#### Circuit Clerk Operations and Administration Fund

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

#### Highway Windfarm Agreements Fund

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

#### Coroner's Fees Fund

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

#### Tax Sale in Error Fund

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

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet  
November 30, 2015

		Special Revenue Funds					
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
Totals							
<u>Assets</u>							
Cash in bank	\$ 1,322,178	153,233	37,623	4,671	88	426,645	5,439
Certificates of deposit	2,690,700	600,000	190,000	360,000	195,700	-	-
Other investments	3,787	-	3,787	-	-	-	-
Receivables:							
Accounts	138,849	111,556	-	-	-	-	-
Accrued interest	849	303	56	170	62	78	-
Property taxes	166,945	41,349	-	20,677	20,492	25,599	-
Due from others	20,000	-	-	-	-	-	-
Due from State of Illinois	288,515	-	275,473	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	4,631,823	906,441	506,939	385,518	216,342	452,322	5,439
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	2,752,370	668,306	-	330,600	334,153	410,594	-
Total assets and deferred outflows	\$ 7,384,193	1,574,747	506,939	716,118	550,495	862,916	5,439
<u>Liabilities</u>							
Accounts payable	\$ 365,804	16,207	16,732	117,623	208,792	677	-
Due to others	9,151	-	-	-	-	-	-
Accrued items	22,665	13,481	4,040	-	-	-	-
Total liabilities	397,620	29,688	20,772	117,623	208,792	677	-
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	2,752,370	668,306	-	330,600	334,153	410,594	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,632,031	-	-	65,899	7,025	65,313	-
Committed	425,585	-	-	-	-	-	5,439
Assigned	2,176,587	876,753	486,167	201,996	525	386,332	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	4,234,203	876,753	486,167	267,895	7,550	451,645	5,439
Total liabilities, deferred inflows, and fund balance	\$ 7,384,193	1,574,747	506,939	716,118	550,495	862,916	5,439

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2015

	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	\$ 62,372	5,999	21,846	11,195	5,926	11,904	2,762
Certificates of deposit	550,000	-	260,000	95,000	-	75,000	10,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	1,003	-	10,900	-	-	-	4,745
Accrued interest	123	-	-	-	-	-	-
Property taxes	40,520	-	-	-	-	-	-
Due from others	20,000	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	674,018	5,999	292,746	106,195	5,926	86,904	17,507
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	705,000	-	-	-	-	-	-
Total assets and deferred outflows	\$ 1,379,018	5,999	292,746	106,195	5,926	86,904	17,507
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	705,000	-	-	-	-	-	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	674,018	2,553	85,843	34,811	4,618	32,731	3,014
Committed	-	3,446	-	71,384	-	54,173	14,493
Assigned	-	-	206,903	-	1,308	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	674,018	5,999	292,746	106,195	5,926	86,904	17,507
Total liabilities, deferred inflows, and fund balance	\$ 1,379,018	5,999	292,746	106,195	5,926	86,904	17,507

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2015

	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	\$ 2,897	149,838	7,602	37,186	9,205	26,474
Certificates of deposit	-	-	-	175,000	100,000	25,000
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	415	-	-
Accrued interest	-	29	-	-	-	-
Property taxes	-	9,185	-	-	-	-
Due from others	-	-	-	-	-	-
Due from State of Illinois	8,708	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	11,605	159,052	7,602	212,601	109,205	51,474
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	-	154,500	-	-	-	-
Total assets and deferred outflows	\$ 11,605	313,552	7,602	212,601	109,205	51,474
<u>Liabilities</u>						
Accounts payable	\$ -	5,773	-	-	-	-
Due to others	-	-	-	-	-	-
Accrued items	-	5,144	-	-	-	-
Total liabilities	-	10,917	-	-	-	-
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	-	154,500	-	-	-	-
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	11,392	148,135	474	100,528	-	47,787
Committed	213	-	7,128	112,073	109,205	-
Assigned	-	-	-	-	-	3,687
Unassigned	-	-	-	-	-	-
Total fund balance (deficit)	11,605	148,135	7,602	212,601	109,205	51,474
Total liabilities, deferred inflows, and fund balance	\$ 11,605	313,552	7,602	212,601	109,205	51,474



LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2015

	Special Revenue Funds						
	State's Attorney Automation	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	Illinois Grants	County Extension Education
<u>Assets</u>							
Cash in bank	\$ 5,417	3,123	762	7,707	4,861	19	-
Certificates of deposit	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	28
Property taxes	-	-	-	-	-	-	9,123
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	5,417	3,123	762	7,707	4,861	19	9,151
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	149,217
Total assets and deferred outflows	\$ 5,417	3,123	762	7,707	4,861	19	158,368
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	9,151
Accrued items	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	9,151
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	149,217
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	5,404	1,099	-	4,493	4,856	-	-
Committed	-	-	762	-	-	-	-
Assigned	13	2,024	-	3,214	5	19	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	5,417	3,123	762	7,707	4,861	19	-
Total liabilities, deferred inflows, and fund balance	\$ 5,417	3,123	762	7,707	4,861	19	158,368

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2015

		Special Revenue Funds					
		Criminal Justice Grant	GIS Automation	Animal Control Low-Cost Spay / Neuter	Circuit Clerk Operation and Administration	Highway Windfarm Agreements	Tax Sale in Error
<u>Assets</u>							
Cash in bank	\$	308	76,391	74,484	33,499	112,233	9,014
Certificates of deposit		-	-	-	-	-	55,000
Other investments		-	-	-	-	-	-
Receivables:		-	-	-	-	-	-
Accounts		-	-	-	-	-	10,230
Accrued interest		-	-	-	-	-	-
Property taxes		-	-	-	-	-	-
Due from others		-	-	-	-	-	-
Due from State of Illinois		-	-	-	-	4,334	-
Prepaid items		-	-	-	-	-	-
Total assets		308	76,391	74,484	33,499	112,233	74,244
<u>Deferred Outflows of Resources</u>							
Deferred property taxes		-	-	-	-	-	-
Total assets and deferred outflows	\$	308	76,391	74,484	33,499	112,233	74,244
<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		-	69,933	74,421	31,401	71,422	74,244
Committed		-	6,458	-	-	40,811	-
Assigned		308	-	63	2,098	-	-
Unassigned		-	-	-	-	-	-
Total fund balance (deficit)		308	76,391	74,484	33,499	112,233	74,244
Total liabilities, deferred inflows, and fund balance	\$	308	76,391	74,484	33,499	112,233	74,244

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, 2015

	Totals	Special Revenue Funds					Mentally Deficient Persons	Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax			
Revenues:								
Property taxes	\$ 2,679,745	662,043	-	331,057	328,098	409,866	-	-
Operating and capital grants	23,667	-	-	-	-	-	-	-
Motor fuel tax	773,537	-	773,537	-	-	-	-	-
Fees, fines, and charges for services	842,401	316,524	-	-	-	-	33,852	-
Interest	7,681	1,181	1,316	1,292	587	268	14	-
Other	71,043	20,352	6,468	43,696	-	82	-	-
Total revenues	4,398,074	1,000,100	781,321	376,045	328,685	410,216	33,866	-
Expenditures:								
Current:								
General administration	223,095	-	-	-	-	-	-	-
Public safety	17,386	-	-	-	-	-	-	-
Judiciary and court related	68,470	-	-	-	-	-	-	-
Public health and welfare	531,280	-	-	-	-	407,591	-	-
Transportation	2,275,852	785,751	1,019,408	333,615	137,078	-	-	-
Employee benefits	688,282	-	-	-	-	-	-	-
Capital Outlay	39,130	13,103	-	-	-	-	-	-
Total expenditures	3,843,495	798,854	1,019,408	333,615	137,078	407,591	-	-
Excess (deficiency) of revenues over (under) expenditures	554,579	201,246	(238,087)	42,430	191,607	2,625	33,866	-
Other financing sources (uses):								
Transfers in	99,551	-	-	-	-	-	-	-
Transfers out	(303,678)	(3,000)	-	-	-	-	(35,000)	-
Total other financing sources (uses)	(204,127)	(3,000)	-	-	-	-	(35,000)	-
Net change in fund balance	350,452	198,246	(238,087)	42,430	191,607	2,625	(1,134)	-
Fund balance, beginning of year	3,883,751	678,507	724,254	225,465	(184,057)	449,020	6,573	-
Fund balance (deficit), end of year	\$ 4,234,203	876,753	486,167	267,895	7,550	451,645	5,439	-

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, 2015

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 648,782	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	20,870	10,900	29,968	4,643	32,999	9,544
Interest	1,265	5	223	103	2	68	11
Other	-	-	-	-	-	-	-
Total revenues	650,047	20,875	11,123	30,071	4,645	33,067	9,555
Expenditures:							
Current:							
General administration	-	-	-	62,367	-	-	6,530
Public safety	-	-	-	-	25	-	-
Judiciary and court related	-	24,408	-	-	-	27,254	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	688,282	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	688,282	24,408	-	62,367	25	27,254	6,530
Excess (deficiency) of revenues over (under) expenditures	(38,235)	(3,533)	11,123	(32,296)	4,620	5,813	3,025
Other financing sources (uses):							
Transfers in	32,954	-	-	-	-	-	-
Transfers out	-	(2,104)	-	(15,000)	-	(5,000)	-
Total other financing sources (uses)	32,954	(2,104)	-	(15,000)	-	(5,000)	-
Net change in fund balance	(5,281)	(5,637)	11,123	(47,296)	4,620	813	3,025
Fund balance, beginning of year	679,299	11,636	281,623	153,491	1,306	86,091	14,482
Fund balance (deficit), end of year	\$ 674,018	5,999	292,746	106,195	5,926	86,904	17,507

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, 2015

	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	\$ -	153,826	-	-	-	-
Operating and capital grants	18,208	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	59,737	125,495	16,833	23,788
Interest	6	85	21	167	56	24
Other	-	445	-	-	-	-
Total revenues	18,214	154,356	59,758	125,662	16,889	23,812
Expenditures:						
Current:						
General administration	-	-	-	-	-	-
Public safety	-	-	-	9,035	-	1,826
Judiciary and court related	-	-	-	-	11,787	-
Public health and welfare	-	123,689	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	26,027	-	-
Total expenditures	-	123,689	-	35,062	11,787	1,826
Excess (deficiency) of revenues over (under) expenditures	18,214	30,667	59,758	90,600	5,102	21,986
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(14,000)	-	(60,000)	(71,574)	(10,000)	-
Total other financing sources (uses)	(14,000)	-	(60,000)	(71,574)	(10,000)	-
Net change in fund balance	4,214	30,667	(242)	19,026	(4,898)	21,986
Fund balance, beginning of year	7,391	117,468	7,844	193,575	114,103	29,488
Fund balance (deficit), end of year	\$ 11,605	148,135	7,602	212,601	109,205	51,474

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, 2015

	Special Revenue Funds						
	State's Attorney Automation	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	Illinois Grants	County Extension Education
Revenues:							
Property taxes	\$ -	-	-	-	-	-	146,073
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	2,955	6,270	5,144	4,810	1,216	-	-
Interest	6	7	5	5	2	-	28
Other	-	-	-	-	-	-	-
Total revenues	2,961	6,277	5,149	4,815	1,218	-	146,101
Expenditures:							
Current:							
General administration	-	-	-	3,953	-	-	146,101
Public safety	-	-	-	-	-	-	-
Judiciary and court related	3,128	-	7	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	3,128	-	7	3,953	-	-	146,101
Excess (deficiency) of revenues over (under) expenditures	(167)	6,277	5,142	862	1,218	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(7,000)	(5,500)	(500)	-	-	-
Total other financing sources (uses)	-	(7,000)	(5,500)	(500)	-	-	-
Net change in fund balance	(167)	(723)	(358)	362	1,218	-	-
Fund balance, beginning of year	5,584	3,846	1,120	7,345	3,643	19	-
Fund balance (deficit), end of year	\$ 5,417	3,123	762	7,707	4,861	19	-

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, 2015

	Special Revenue Funds						
	Criminal Justice Grant	GIS Automation	Animal Control Low-Cost Spay / Neuter	Circuit Clerk Operation and Administration	Highway Windfarm Agreements	Coroner's Fees	Tax Sale in Error
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	5,459	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	82,950	14,324	8,017	-	21,332	10,230
Interest	-	51	63	18	613	10	179
Other	-	-	-	-	-	-	-
Total revenues	-	83,001	14,387	8,035	613	26,801	10,409
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	4,144
Public safety	-	-	6,500	-	-	-	-
Judiciary and court related	-	-	-	1,886	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	-	6,500	1,886	-	-	4,144
Excess (deficiency) of revenues over (under) expenditures	-	83,001	7,887	6,149	613	26,801	6,265
Other financing sources (uses):							
Transfers in	-	-	66,597	-	-	-	-
Transfers out	-	(55,000)	-	-	-	(20,000)	-
Total other financing sources (uses)	-	(55,000)	66,597	-	-	(20,000)	-
Net change in fund balance	-	28,001	74,484	6,149	613	6,801	6,265
Fund balance, beginning of year	308	48,390	-	27,350	111,620	8,988	67,979
Fund balance (deficit), end of year	\$ 308	76,391	74,484	33,499	112,233	15,789	74,244

LIVINGSTON COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet  
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 153,233
Certificates of deposit	600,000
Receivables, net	
Accounts	111,556
Accrued interest	303
Property taxes	41,349
Total assets	<u>906,441</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>668,306</u>
Total assets and deferred outflows	<u>\$ 1,574,747</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 16,207
Accrued items	<u>13,481</u>
Total liabilities	<u>29,688</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>668,306</u>
-------------------------	----------------

Fund balance:

Assigned	<u>876,753</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,574,747</u>



LIVINGSTON COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 663,966	663,966	662,043	666,112
Township MFT engineering	110,000	110,000	110,997	115,339
Township CAB engineering	30,000	30,000	28,398	29,958
Equipment rental	150,000	150,000	150,000	150,000
Interest on investments	900	900	1,181	907
Material sales to municipalities	15,000	15,000	17,129	21,638
Charges for services	30,000	30,000	-	-
Sale of used equipment	800	800	10,000	9,850
Miscellaneous	29,000	29,000	20,352	31,044
Total revenues	1,029,666	1,029,666	1,000,100	1,024,848
Expenditures:				
Salaries:				
Engineers and technicians	278,000	278,000	225,172	280,259
Secretary and bookkeeping	88,000	88,000	87,840	85,370
Day labor employees	230,000	230,000	209,139	229,943
Mileage of highway employees	500	500	584	270
Operating costs for office and garage	20,000	20,000	12,174	11,601
Copy machine	1,500	1,500	562	717
Advertising	1,500	1,500	1,713	832
Employee health insurance premiums	104,000	104,000	90,672	81,174
Gas, oil, and grease	95,000	95,000	56,571	97,564
Repair of machinery	70,000	70,000	72,318	85,415
Materials and supplies for road repairs	10,000	10,000	5,429	10,122
Repair of bridges and culverts	10,000	10,000	548	3,229
Miscellaneous	12,000	12,000	8,789	10,041
Purchase of machinery and equipment	110,000	110,000	13,103	137,468
Buildings and grounds maintenance	10,000	10,000	1,766	2,635
Computer hardware and software	12,000	12,000	4,819	8,786
Contractual services	35,000	35,000	7,655	19,199
Total expenditures	1,087,500	1,087,500	798,854	1,064,625
Excess (deficiency) of revenues over (under) expenditures	(57,834)	(57,834)	201,246	(39,777)
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	(3,000)
Net change in fund balance	\$ (57,834)	(57,834)	198,246	(42,777)
Fund balance, beginning of year			678,507	721,284
Fund balance, end of year			\$ 876,753	678,507

LIVINGSTON COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 37,623
Certificates of deposit	190,000
Other investments	3,787
Accrued interest receivable	56
Due from State of Illinois	<u>275,473</u>
Total assets	<u>\$ 506,939</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 16,732
Accrued items	<u>4,040</u>
Total liabilities	<u>20,772</u>
Fund Balance:	
Assigned	<u>486,167</u>
Total liabilities and fund balance	<u>\$ 506,939</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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Motor fuel tax	\$ 880,000	880,000	773,537	1,017,962
Reimbursements	-	-	5,909	29,298
Interest on investments	600	600	1,316	781
Miscellaneous	-	-	559	8
Total revenues	880,600	880,600	781,321	1,048,049
Expenditures:				
Contract construction	389,000	389,000	159,770	151,302
Day labor construction	205,000	205,000	202,585	188,023
Maintenance	650,700	650,700	501,956	442,520
Administration and engineering	177,000	177,000	155,097	112,635
Total expenditures	1,421,700	1,421,700	1,019,408	894,480
Excess (deficiency) of revenues over (under) expenditures	\$ (541,100)	(541,100)	(238,087)	153,569
Fund balance, beginning of year			724,254	570,685
Fund balance, end of year			\$ 486,167	724,254

LIVINGSTON COUNTY, ILLINOIS  
COUNTY AID TO BRIDGES FUND

SCHEDULE C-7

Balance Sheet  
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 4,671
Certificates of deposit	360,000
Receivables, net	
Accrued interest	170
Property taxes	20,677
Total assets	<u>385,518</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>330,600</u>
Total assets and deferred outflows	<u>\$ 716,118</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 117,623</u>
------------------	-------------------

Deferred Inflows of Resources:

Deferred property taxes	<u>330,600</u>
-------------------------	----------------

Fund balance:

Restricted	65,899
Assigned	<u>201,996</u>
Total fund balance	<u>267,895</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 716,118</u>
---	-------------------

LIVINGSTON COUNTY, ILLINOIS  
COUNTY AID TO BRIDGES FUND

SCHEDULE C-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 331,983	331,983	331,057	333,091
Grants-In-Kind Revenue (Federal)	500,000	500,000	-	-
Interest on investments	1,550	1,550	1,292	1,176
Reimbursements	-	-	43,696	-
Total revenues	833,533	833,533	376,045	334,267
Expenditures:				
Aid to townships in building bridges on township roads	1,310,000	1,310,000	333,615	599,302
Total expenditures	1,310,000	1,310,000	333,615	599,302
Excess (deficiency) of revenues over (under) expenditures	\$ (476,467)	(476,467)	42,430	(265,035)
Fund balance, beginning of year			225,465	490,500
Fund balance, end of year			\$ 267,895	225,465

LIVINGSTON COUNTY, ILLINOIS  
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet  
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 88
Certificates of deposit	195,700
Receivables, net	
Accrued interest	62
Property taxes	20,492
Total assets	<u>216,342</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>334,153</u>
Total assets and deferred outflows	<u>\$ 550,495</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 208,792</u>
------------------	-------------------

Deferred Inflows of Resources:

Deferred property taxes	<u>334,153</u>
-------------------------	----------------

Fund balance:

Restricted	7,025
Assigned	525
Total fund balance	<u>7,550</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 550,495</u>
---	-------------------

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 331,983	331,983	328,098	330,118
Grants In Kind (Federal)	1,880,000	1,880,000	-	-
Grants In Kind (State)	40,000	40,000	-	-
Interest on investments	1,020	1,020	587	967
Total revenue	2,253,003	2,253,003	328,685	331,085
Expenditures:				
For matching federal allotments on FAS projects	2,571,000	2,571,000	137,078	666,414
Total expenditures	2,571,000	2,571,000	137,078	666,414
Excess (deficiency) of revenues over (under) expenditures	\$ (317,997)	(317,997)	191,607	(335,329)
Fund balance (deficit), beginning of year			(184,057)	151,272
Fund balance (deficit), end of year			\$ 7,550	(184,057)

LIVINGSTON COUNTY, ILLINOIS  
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet  
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 426,645
Receivables, net	
Accrued interest	78
Property taxes	<u>25,599</u>
Total assets	<u>452,322</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>410,594</u>
Total assets and deferred outflows	<u>\$ 862,916</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 677</u>
------------------	---------------

Deferred Inflows of Resources:

Deferred property taxes	<u>410,594</u>
-------------------------	----------------

Fund balance:

Restricted	65,313
Assigned	<u>386,332</u>
Total fund balance	<u>451,645</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 862,916</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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 414,619	414,619	409,866	401,618
Interest on investments	250	250	268	253
Other	-	-	82	-
Total revenues	414,869	414,869	410,216	401,871
Expenditures:				
Staff salary and benefits	60,574	60,574	60,574	58,810
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	284,329	284,329	277,469	272,028
OSF Infant Toddler Enrichment Program	37,132	37,132	33,225	14,335
MOSAIC	4,244	4,244	3,853	4,464
Systems development	18,990	18,990	13,870	17,649
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	5,600	5,784
Audit	-	-	-	1,500
Commodities	2,000	2,000	2,000	2,000
Total expenditures	423,869	423,869	407,591	387,570
Excess (deficiency) of revenues over (under) expenditures	\$ (9,000)	(9,000)	2,625	14,301
Fund balance, beginning of year			449,020	434,719
Fund balance, end of year			\$ 451,645	449,020

**LIVINGSTON COUNTY, ILLINOIS  
COURT SYSTEMS FUND**

**SCHEDULE C-13**

**Balance Sheet  
November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 5,439
Total assets	<u>\$ 5,439</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ -
Committed fund balance	5,439
Total fund balance	<u>\$ 5,439</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)**

**SCHEDULE C-14**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Charges for services	\$ 42,000	42,000	33,852	35,873
Interest on investments	16	16	14	12
Total revenues	<u>42,016</u>	<u>42,016</u>	<u>33,866</u>	<u>35,885</u>
Expenditures:				
Court system costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,016</u>	<u>42,016</u>	<u>33,866</u>	<u>35,885</u>
Other financing sources (uses):				
Transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>
Total other financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>
Net change in fund balance	<u>\$ 2,016</u>	<u>2,016</u>	<u>(1,134)</u>	<u>885</u>
Fund balance, beginning of year			<u>6,573</u>	<u>5,688</u>
Fund balance, end of year			<u>\$ 5,439</u>	<u>6,573</u>

LIVINGSTON COUNTY, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet  
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 62,372
Certificates of deposit	550,000
Receivables, net	
Accounts	1,003
Accrued interest	123
Property taxes	40,520
Due from others	20,000
Total assets	<u>674,018</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>705,000</u>
Total assets and deferred outflows	<u>\$ 1,379,018</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Deferred property taxes	<u>\$ 705,000</u>
-------------------------	-------------------

Fund balance:

Restricted	<u>674,018</u>
Total deferred inflows, and fund balance	<u>\$ 1,379,018</u>

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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
General property tax	\$ 650,000	650,000	648,782	799,344
Interest on investments	650	650	1,265	657
Total revenues	650,650	650,650	650,047	800,001
Expenditures:				
County payment to social security	715,100	715,100	688,282	657,805
Total expenditures	715,100	715,100	688,282	657,805
Excess (deficiency) of revenues over (under) expenditures	(64,450)	(64,450)	(38,235)	142,196
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	12,954	15,290
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	20,000	20,000	32,954	35,290
Net change in fund balance	\$ (44,450)	(44,450)	(5,281)	177,486
Fund balance, beginning of year			679,299	501,813
Fund balance, end of year			\$ 674,018	679,299

LIVINGSTON COUNTY, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-17

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 5,999
Total assets	<u>\$ 5,999</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 2,553
Committed fund balance	<u>3,446</u>
Total fund balance	<u>\$ 5,999</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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Law library fees	\$ 20,000	20,000	20,870	21,635
Interest on investments	10	10	5	7
Total revenues	20,010	20,010	20,875	21,642
Expenditures:				
Law library costs	14,500	14,500	24,408	19,454
Total expenditures	14,500	14,500	24,408	19,454
Excess (deficiency) of revenues over (under) expenditures	5,510	5,510	(3,533)	2,188
Other financing sources (uses):				
Transfers out	(2,150)	(2,150)	(2,104)	(2,126)
Total other financing sources (uses)	(2,150)	(2,150)	(2,104)	(2,126)
Net change in fund balance	\$ 3,360	3,360	(5,637)	62
Fund balance, beginning of year			11,636	11,574
Fund balance, end of year			\$ 5,999	11,636

LIVINGSTON COUNTY, ILLINOIS  
INDEMNITY FUND

SCHEDULE C-19

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 21,846
Certificates of deposit	260,000
Receivables, net	
Due from Collector	10,900
Total assets	<u>\$ 292,746</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 85,843
Assigned fund balance	206,903
Total fund balance	<u>\$ 292,746</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Fees	\$ -	-	10,900	9,620
Interest on investments	-	-	223	120
Total revenues	-	-	11,123	9,740
Expenditures:				
Indemnity payments	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	11,123	9,740
Fund balance, beginning of year			281,623	271,883
Fund balance, end of year			<u>\$ 292,746</u>	<u>281,623</u>

LIVINGSTON COUNTY, ILLINOIS  
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet  
November 30, 2015

---

Assets

Cash on hand and in bank	\$ 11,195
Certificates of deposit	<u>95,000</u>
Total assets	<u>\$ 106,195</u>

Fund Balance

Restricted fund balance	\$ 34,811
Committed fund balance	<u>71,384</u>
Total fund balance	<u>\$ 106,195</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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Fees	\$ 30,000	30,000	29,968	28,946
Interest on investments	40	40	103	63
Total revenues	30,040	30,040	30,071	29,009
Expenditures:				
Recorder's automation expense	80,000	80,000	62,367	12,009
Total expenditures	80,000	80,000	62,367	12,009
Excess (deficiency) of revenues over (under) expenditures	(49,960)	(49,960)	(32,296)	17,000
Other financing sources (uses):				
Transfers out	(15,000)	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	(15,000)	(15,000)	(15,000)	(15,000)
Net change in fund balance	\$ (64,960)	(64,960)	(47,296)	2,000
Fund balance, beginning of year			153,491	151,491
Fund balance, end of year			\$ 106,195	153,491

LIVINGSTON COUNTY, ILLINOIS  
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-23

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 5,926
Total assets	<u>\$ 5,926</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,618
Assigned fund balance	<u>1,308</u>
Total fund balance	<u>\$ 5,926</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-24

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Forfeited funds	\$ -	-	4,643	859
Interest on investments	-	-	2	1
Total revenues	<u>-</u>	<u>-</u>	<u>4,645</u>	<u>860</u>
Expenditures:				
Drug traffic prevention	-	-	25	4,000
Total expenditures	<u>-</u>	<u>-</u>	<u>25</u>	<u>4,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	4,620	(3,140)
Fund balance, beginning of year			<u>1,306</u>	<u>4,446</u>
Fund balance, end of year			<u>\$ 5,926</u>	<u>1,306</u>

LIVINGSTON COUNTY, ILLINOIS  
COURT AUTOMATION FUND

SCHEDULE C-25

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 11,904
Certificates of deposit	75,000
Total assets	<u>\$ 86,904</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 32,731
Committed fund balance	54,173
Total fund balance	<u>\$ 86,904</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-26

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Court automation fees	\$ 29,811	29,811	32,999	32,734
Interest on investments	50	50	68	38
Total revenues	<u>29,861</u>	<u>29,861</u>	<u>33,067</u>	<u>32,772</u>
Expenditures:				
Automation	<u>25,540</u>	<u>25,540</u>	<u>27,254</u>	<u>29,037</u>
Total expenditures	<u>25,540</u>	<u>25,540</u>	<u>27,254</u>	<u>29,037</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,321</u>	<u>4,321</u>	<u>5,813</u>	<u>3,735</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>\$ (679)</u>	<u>(679)</u>	813	(1,265)
Fund balance, beginning of year			<u>86,091</u>	<u>87,356</u>
Fund balance, end of year			<u>\$ 86,904</u>	<u>86,091</u>

LIVINGSTON COUNTY, ILLINOIS  
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-27

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 2,762
Certificates of deposit	10,000
Due from collector	4,745
Total assets	<u>\$ 17,507</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	\$ 3,014
Committed fund balance	14,493
Total fund balance	<u>\$ 17,507</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Fees	\$ 9,000	9,000	9,544	9,143
Interest on investments	10	10	11	7
Total revenues	<u>9,010</u>	<u>9,010</u>	<u>9,555</u>	<u>9,150</u>
Expenditures:				
Treasurer's automation expenditures	<u>8,000</u>	<u>8,000</u>	<u>6,530</u>	<u>6,959</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>6,530</u>	<u>6,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,010</u>	<u>1,010</u>	<u>3,025</u>	<u>2,191</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ 1,010</u>	<u>1,010</u>	<u>3,025</u>	<u>(2,809)</u>
Fund balance, beginning of year			<u>14,482</u>	<u>17,291</u>
Fund balance, end of year			<u>\$ 17,507</u>	<u>14,482</u>

LIVINGSTON COUNTY, ILLINOIS  
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet  
November 30, 2015

---

Assets

Cash on hand and in bank	\$	2,897
Due from State of Illinois		<u>8,708</u>
Total assets	\$	<u>11,605</u>

Fund Balance

Restricted	\$	11,392
Committed		<u>213</u>
Total fund balance	\$	<u>11,605</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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
State grant	\$ 16,500	16,500	18,208	20,584
Interest on investments	20	20	6	9
Total revenues	16,520	16,520	18,214	20,593
Expenditures				
Victim coordination expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	16,520	16,520	18,214	20,593
Other financing sources (uses):				
Transfers out	(18,000)	(18,000)	(14,000)	(19,000)
Total other financing sources (uses)	(18,000)	(18,000)	(14,000)	(19,000)
Net change in fund balance	\$ (1,480)	(1,480)	4,214	1,593
Fund balance, beginning of year			7,391	5,798
Fund balance, end of year			\$ 11,605	7,391

LIVINGSTON COUNTY, ILLINOIS  
VETERANS ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet  
November 30, 2015

<u>Assets and Deferred Outflows of Resources</u>	
Cash on hand and in bank	\$ 149,838
Receivables, net	
Accrued interest	29
Property taxes	<u>9,185</u>
Total assets	<u>159,052</u>
Deferred Outflows of Resources:	
Deferred property taxes	<u>154,500</u>
Total assets and deferred outflows	<u>\$ 313,552</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 5,773
Accrued expenses	<u>5,144</u>
Total liabilities	<u>10,917</u>
Deferred Inflows of Resources:	
Deferred property taxes	<u>154,500</u>
Fund balance:	
Restricted	<u>148,135</u>
Total fund balance	<u>148,135</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 313,552</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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

	Appropriations		Year Ended November 30,	
	Original	Final	2015	2014
Revenues:				
Property tax	\$ 154,500	154,500	153,826	150,995
Interest on investments	100	100	85	56
Donations and other	-	-	445	53,361
Total revenues	154,600	154,600	154,356	204,412
Expenditures:				
Superintendent	30,000	30,000	29,601	26,911
Transportation of veterans	30,000	30,000	25,592	27,542
Temporary office help	17,500	17,500	16,672	16,270
IMRF	4,550	4,550	3,630	3,903
FICA	6,000	6,000	5,669	5,584
Unemployment	350	350	313	323
Van expenses	18,000	18,000	12,532	14,866
Office rent	4,800	4,800	4,800	4,800
Education and conventions	4,000	4,000	2,543	2,135
Mileage	1,000	1,000	-	390
Telephone	3,000	3,000	2,750	2,576
Postage	600	600	-	189
Veterans emergency assistance	4,000	4,000	812	2,812
Groceries and medicine	6,000	6,000	4,231	4,301
Rent for veterans	16,000	16,000	5,805	14,285
Utilities for veterans	6,000	6,000	5,868	7,974
Miscellaneous	1,000	1,000	-	-
Office supplies	3,000	3,000	2,871	1,957
Contingency	2,000	2,000	-	-
Total expenditures	157,800	157,800	123,689	136,818
Excess (deficiency) of revenues over (under) expenditures	\$ (3,200)	(3,200)	30,667	67,594
Fund balance, beginning of year			117,468	49,874
Fund balance, end of year			\$ 148,135	117,468



**LIVINGSTON COUNTY, ILLINOIS  
COURT SECURITY FUND**

**SCHEDULE C-33**

**Balance Sheet  
November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 7,602
Total assets	<u>\$ 7,602</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 474
Committed fund balance	7,128
Total fund balance	<u>\$ 7,602</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)**

**SCHEDULE C-34**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Charges for services	\$ 70,000	70,000	59,737	64,517
Interest on investments	25	25	21	20
Total revenues	<u>70,025</u>	<u>70,025</u>	<u>59,758</u>	<u>64,537</u>
Expenditures:				
Court security costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>70,025</u>	<u>70,025</u>	<u>59,758</u>	<u>64,537</u>
Other financing sources (uses):				
Transfers out	<u>(70,000)</u>	<u>(70,000)</u>	<u>(60,000)</u>	<u>(65,000)</u>
Total other financing sources (uses)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(60,000)</u>	<u>(65,000)</u>
Net change in fund balance	<u>\$ 25</u>	<u>25</u>	<u>(242)</u>	<u>(463)</u>
Fund balance, beginning of year			<u>7,844</u>	<u>8,307</u>
Fund balance, end of year			<u>\$ 7,602</u>	<u>7,844</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**PROBATION SERVICES FEE FUND**

**SCHEDULE C-35**

**Balance Sheet**  
**November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 37,186
Certificates of deposit	175,000
Accounts receivable, net	415
Total assets	<u>\$ 212,601</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 100,528
Committed fund balance	112,073
Total fund balance	<u>\$ 212,601</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

**SCHEDULE C-36**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Probation fees	\$ 111,100	111,100	125,495	123,967
Interest on investments	50	50	167	71
Total revenues	<u>111,150</u>	<u>111,150</u>	<u>125,662</u>	<u>124,038</u>
Expenditures:				
Contractual services	3,000	3,000	9,035	8,046
Capital outlay	-	-	26,027	-
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>35,062</u>	<u>8,046</u>
Excess (deficiency) of revenues over (under) expenditures	<u>108,150</u>	<u>108,150</u>	<u>90,600</u>	<u>115,992</u>
Other financing sources (uses):				
Transfers out	(140,000)	(140,000)	(71,574)	(63,240)
Total other financing sources (uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>(71,574)</u>	<u>(63,240)</u>
Net change in fund balance	<u>\$ (31,850)</u>	<u>(31,850)</u>	19,026	52,752
Fund balance, beginning of year			<u>193,575</u>	<u>140,823</u>
Fund balance, end of year			<u>\$ 212,601</u>	<u>193,575</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**DOCUMENT STORAGE FUND**

SCHEDULE C-37

**Balance Sheet**  
**November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 9,205
Certificates of deposit	100,000
Total assets	<u>\$ 109,205</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 109,205
Total fund balance	<u>\$ 109,205</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

SCHEDULE C-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Document storage fees	\$ 20,189	20,189	16,833	18,064
Interest on investments	48	48	56	51
Total revenues	<u>20,237</u>	<u>20,237</u>	<u>16,889</u>	<u>18,115</u>
Expenditures:				
Document storage expenditures	<u>12,000</u>	<u>12,000</u>	<u>11,787</u>	<u>12,128</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>11,787</u>	<u>12,128</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,237</u>	<u>8,237</u>	<u>5,102</u>	<u>5,987</u>
Other financing sources (uses):				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (1,763)</u>	<u>(1,763)</u>	<u>(4,898)</u>	<u>(9,013)</u>
Fund balance, beginning of year			<u>114,103</u>	<u>123,116</u>
Fund balance, end of year			<u>\$ 109,205</u>	<u>114,103</u>

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

SCHEDULE C-39

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 26,474
Certificates of deposit	25,000
Total assets	<u>\$ 51,474</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 47,787
Assigned fund balance	3,687
Total fund balance	<u>\$ 51,474</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Forfeited funds	\$ -	-	20,795	3,828
Circuit Clerk fees	-	-	2,993	1,863
Interest on investments	-	-	24	15
Total revenues	<u>-</u>	<u>-</u>	<u>23,812</u>	<u>5,706</u>
Expenditures:				
Drug traffic prevention expenditures	<u>-</u>	<u>-</u>	<u>1,826</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>1,826</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>21,986</u>	<u>5,706</u>
Fund balance, beginning of year			<u>29,488</u>	<u>23,782</u>
Fund balance, end of year			<u>\$ 51,474</u>	<u>29,488</u>

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

SCHEDULE C-41

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 5,417
Total assets	<u>\$ 5,417</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 5,404
Assigned fund balance	13
Total fund balance	<u>\$ 5,417</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Fines, fees, and forfeitures	\$ -	-	2,955	2,604
Interest on investments	-	-	6	5
Total revenues	<u>-</u>	<u>-</u>	<u>2,961</u>	<u>2,609</u>
Expenditures:				
Judiciary and court related	-	-	3,128	577
Total expenditures	<u>-</u>	<u>-</u>	<u>3,128</u>	<u>577</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	(167)	2,032
Fund balance, beginning of year			5,584	3,552
Fund balance, end of year			<u>\$ 5,417</u>	<u>5,584</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**ARRESTEES' MEDICAL COSTS FUND**

**SCHEDULE C-43**

**Balance Sheet**  
**November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 3,123
Total assets	<u>\$ 3,123</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,099
Assigned fund balance	2,024
Total fund balance	<u>\$ 3,123</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

**SCHEDULE C-44**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Arrestees fee	\$ 7,000	7,000	6,270	7,407
Interest on investments	10	10	7	7
Total revenues	<u>7,010</u>	<u>7,010</u>	<u>6,277</u>	<u>7,414</u>
Expenditures:				
Inmate prescriptions	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,010</u>	<u>7,010</u>	<u>6,277</u>	<u>7,414</u>
Other financing sources (uses):				
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(8,000)</u>
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(8,000)</u>
Net change in fund balance	<u>\$ 10</u>	<u>10</u>	<u>(723)</u>	<u>(586)</u>
Fund balance, beginning of year			<u>3,846</u>	<u>4,432</u>
Fund balance, end of year			<u>\$ 3,123</u>	<u>3,846</u>

LIVINGSTON COUNTY, ILLINOIS  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-45

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 762
Total assets	<u>\$ 762</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 762
Total fund balance	<u>\$ 762</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-46

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Maintenance and child support fees	\$ 6,100	6,100	5,144	4,091
Interest on investments	-	-	5	5
Total revenues	<u>6,100</u>	<u>6,100</u>	<u>5,149</u>	<u>4,096</u>
Expenditures				
General government expenditures	-	-	7	7
Total expenditures	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,100</u>	<u>6,100</u>	<u>5,142</u>	<u>4,089</u>
Other financing sources (uses):				
Transfers out	(5,500)	(5,500)	(5,500)	(5,000)
Total other financing sources (uses)	<u>(5,500)</u>	<u>(5,500)</u>	<u>(5,500)</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ 600</u>	<u>600</u>	<u>(358)</u>	<u>(911)</u>
Fund balance, beginning of year			<u>1,120</u>	<u>2,031</u>
Fund balance, end of year			<u>\$ 762</u>	<u>1,120</u>

LIVINGSTON COUNTY, ILLINOIS  
VITAL RECORDS FUND

SCHEDULE C-47

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 7,707
Total assets	<u>\$ 7,707</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,493
Assigned fund balance	<u>3,214</u>
Total fund balance	<u>\$ 7,707</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-48

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
State grant	\$ 1,200	1,200	-	1,809
Fees	3,800	3,800	4,810	3,898
Interest on investments	4	4	5	5
Total revenues	<u>5,004</u>	<u>5,004</u>	<u>4,815</u>	<u>5,712</u>
Expenditures:				
Vital records expense	<u>4,000</u>	<u>4,000</u>	<u>3,953</u>	<u>6,206</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,953</u>	<u>6,206</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,004</u>	<u>1,004</u>	<u>862</u>	<u>(494)</u>
Other financing sources (uses):				
Transfers out	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>(1,500)</u>
Total other financing sources (uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>(1,500)</u>
Net change in fund balance	<u>\$ 504</u>	<u>504</u>	<u>362</u>	<u>(1,994)</u>
Fund balance, beginning of year			<u>7,345</u>	<u>9,339</u>
Fund balance, end of year			<u>\$ 7,707</u>	<u>7,345</u>



**LIVINGSTON COUNTY, ILLINOIS**  
**SHERIFF E-CITATION FUND**

**SCHEDULE C-49**

**Balance Sheet**  
**November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 4,861
Total assets	<u>\$ 4,861</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,856
Assigned fund balance	5
Total fund balance	<u>\$ 4,861</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

**SCHEDULE C-50**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Forfeited funds	\$ -	-	1,216	1,073
Interest on investments	-	-	2	1
Total revenues	<u>-</u>	<u>-</u>	<u>1,218</u>	<u>1,074</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>1,218</u>	<u>1,074</u>
Fund balance, beginning of year			<u>3,643</u>	<u>2,569</u>
Fund balance, end of year			<u>\$ 4,861</u>	<u>3,643</u>

LIVINGSTON COUNTY, ILLINOIS  
ILLINOIS GRANT FUND

SCHEDULE C-51

**Balance Sheet**  
**November 30, 2015**

<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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

SCHEDULE C-52

	<u>Appropriations</u>		<u>Year Ended</u> <u>November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
State grants	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
State grant expenditures	-	-	-	-
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			19	19
Fund balance, end of year			<u>\$ 19</u>	<u>19</u>

LIVINGSTON COUNTY, ILLINOIS  
COUNTY EXTENSION EDUCATION FUND

SCHEDULE C-53

Balance Sheet  
November 30, 2015

<u>Assets and Deferred Outflows of Resources</u>	
Receivables, net	
Accrued interest	\$ 28
Property taxes	9,123
Total assets	9,151
Deferred Outflows of Resources:	
Deferred property taxes	149,217
Total assets and deferred outflows	\$ 158,368
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	\$ 9,151
Deferred Inflows of Resources:	
Deferred property taxes	149,217
Total liabilities and deferred outflows	\$ 158,368

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-54

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Property tax	\$ 146,292	146,292	146,073	139,177
Interest on investments	-	-	28	24
Total revenues	146,292	146,292	146,101	139,201
Expenditures:				
County cooperative extension education service	146,292	146,292	146,101	139,201
Total expenditures	146,292	146,292	146,101	139,201
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-55

Balance Sheet  
November 30, 2015

<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, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Interest on investments	\$ -	-	-	1
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</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>-</u>	<u>1</u>
Fund balance, beginning of year			308	307
Fund balance, end of year			<u>\$ 308</u>	<u>308</u>

LIVINGSTON COUNTY, ILLINOIS  
GIS AUTOMATION FUND

SCHEDULE C-57

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 76,391
Total assets	<u>\$ 76,391</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 69,933
Committed fund balance	6,458
Total fund balance	<u>\$ 76,391</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-58

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Fees	\$ 85,000	85,000	82,950	73,672
Interest on investments	12	12	51	35
Total revenues	<u>85,012</u>	<u>85,012</u>	<u>83,001</u>	<u>73,707</u>
Expenditures				
GIS automation expenditures	-	-	-	3,643
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,643</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85,012</u>	<u>85,012</u>	<u>83,001</u>	<u>70,064</u>
Other financing sources (uses):				
Transfers out	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>
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>\$ 30,012</u>	<u>30,012</u>	28,001	15,064
Fund balance, beginning of year			<u>48,390</u>	<u>33,326</u>
Fund balance, end of year			<u>\$ 76,391</u>	<u>48,390</u>

COUNTY OF LIVINGSTON, ILLINOIS  
ANIMAL CONTROL - LOW COST SPAY & NEUTER FEES FUND

SCHEDULE C-59

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 74,484
Total assets	<u>\$ 74,484</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 74,421
Assigned fund balance	63
Total fund balance	<u>\$ 74,484</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-60

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Fees	\$ 15,000	15,000	14,324	-
Interest on investments	-	-	63	-
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>14,387</u>	<u>-</u>
Expenditures:				
Contractual fees	<u>10,000</u>	<u>10,000</u>	<u>6,500</u>	<u>-</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,500</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,000</u>	<u>5,000</u>	<u>7,887</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	-	66,597	-
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>66,597</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>74,484</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ 74,484</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS  
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-61

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 33,499
Total assets	<u>\$ 33,499</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 31,401
Assigned fund balance	2,098
Total fund balance	<u>\$ 33,499</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-62

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Fees for services	\$ -	-	8,017	11,400
Interest on investments	-	-	18	14
Total revenues	<u>-</u>	<u>-</u>	<u>8,035</u>	<u>11,414</u>
Expenditures:				
Operation and administration expenses	-	-	1,886	3,742
Total expenditures	<u>-</u>	<u>-</u>	<u>1,886</u>	<u>3,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	6,149	7,672
Fund balance, beginning of year			27,350	19,678
Fund balance, end of year			<u>\$ 33,499</u>	<u>27,350</u>

LIVINGSTON COUNTY, ILLINOIS  
HIGHWAY WINDFARM AGREEMENTS FUND

SCHEDULE C-63

Balance Sheet  
November 30, 2015

<u>Assets</u>	
Cash on hand and in bank	\$ 112,233
Total assets	<u>\$ 112,233</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	40,811
Total fund balance	<u>\$ 112,233</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-64

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Minonk windfarm	\$ -	-	-	20,000
Interest on investments	310	310	613	408
Total revenues	<u>310</u>	<u>310</u>	<u>613</u>	<u>20,408</u>
Expenditures:				
Highway engineering expenditures	<u>120,000</u>	<u>120,000</u>	-	-
Total expenditures	<u>120,000</u>	<u>120,000</u>	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (119,690)</u>	<u>(119,690)</u>	613	20,408
Fund balance, beginning of year			<u>111,620</u>	<u>91,212</u>
Fund balance, end of year			<u>\$ 112,233</u>	<u>111,620</u>



**LIVINGSTON COUNTY, ILLINOIS  
CORONER'S FEES FUND**

**SCHEDULE C-65**

**Balance Sheet  
November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 11,455
Due from State of Illinois	4,334
Total assets	<u>\$ 15,789</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 10,617
Assigned fund balance	5,172
Total fund balance	<u>\$ 15,789</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2015  
(With Comparative Figures for the Year Ended November 30, 2014)**

**SCHEDULE C-66**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
State grant	\$ 4,625	4,625	5,459	5,445
Fees	7,300	7,300	21,332	9,082
Interest on investments	8	8	10	8
Total revenues	<u>11,933</u>	<u>11,933</u>	<u>26,801</u>	<u>14,535</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>26,801</u>	<u>14,535</u>
Other financing sources (uses):				
Transfers out	(15,000)	(15,000)	(20,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(20,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (3,067)</u>	<u>(3,067)</u>	6,801	(465)
Fund balance, beginning of year			8,988	9,453
Fund balance, end of year			<u>\$ 15,789</u>	<u>8,988</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**TAX SALE IN ERROR FUND**

**SCHEDULE C-67**

**Balance Sheet**  
**November 30, 2015**

<u>Assets</u>	
Cash on hand and in bank	\$ 9,014
Certificates of deposit	55,000
Accounts receivable, net	<u>10,230</u>
Total assets	<u>\$ 74,244</u>
 <u>Fund Balance</u>	
Restricted fund balance	<u>\$ 74,244</u>
Total fund balance	<u>\$ 74,244</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

**SCHEDULE C-68**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Fees	\$ -	-	10,230	8,490
Interest on investments	-	-	179	96
Total revenues	<u>-</u>	<u>-</u>	<u>10,409</u>	<u>8,586</u>
Expenditures:				
General government	-	-	4,144	-
Total expenditures	<u>-</u>	<u>-</u>	<u>4,144</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	6,265	8,586
Fund balance, beginning of year			<u>67,979</u>	<u>59,393</u>
Fund balance, end of year			<u>\$ 74,244</u>	<u>67,979</u>

## LIVINGSTON COUNTY, ILLINOIS

## SCHEDULE D-1

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

## Combining Statement of Net Position

November 30, 2015

(With Comparative Figures for November 30, 2014)

	ETSB / 911	Dispatch	Wireless	Totals November 30, 2015	2014
<u>Assets</u>					
Cash and cash equivalents	\$ 30,624	42,358	119,376	192,358	130,307
Certificates of deposit	-	-	131,758	131,758	338,614
Accounts receivable	18,068	-	120,703	138,771	90,881
Accrued interest	-	-	73	73	124
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	305
Capital assets (net of accumulated depreciation)	1,795,640	855,687	33,430	2,684,757	363,354
Total assets	<u>\$ 1,844,332</u>	<u>898,045</u>	<u>405,340</u>	<u>3,147,717</u>	<u>923,585</u>
<u>Liabilities</u>					
Accounts payable	\$ 9,732	2,316	92	12,140	13,576
Accrued expenses	10,676	67,896	-	78,572	72,947
Deferred revenue	-	7,500	-	7,500	6,526
Total liabilities	<u>20,408</u>	<u>77,712</u>	<u>92</u>	<u>98,212</u>	<u>93,049</u>
<u>Net Position</u>					
Invested in capital assets	1,795,640	855,687	33,430	2,684,757	363,354
Unrestricted	28,284	(35,354)	371,818	364,748	467,182
Total net position	<u>1,823,924</u>	<u>820,333</u>	<u>405,248</u>	<u>3,049,505</u>	<u>830,536</u>
Total liabilities and net position	<u>\$ 1,844,332</u>	<u>898,045</u>	<u>405,340</u>	<u>3,147,717</u>	<u>923,585</u>

## LIVINGSTON COUNTY, ILLINOIS

## SCHEDULE D-2

## 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, 2015

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

	ETSB / 911	Dispatch	Wireless	Totals Year Ended November 30,	
				2015	2014
Operating revenue:					
Service revenues	\$ 191,567	520,373	242,566	954,506	893,320
Other revenues	-	-	-	-	-
Total operating revenue	191,567	520,373	242,566	954,506	893,320
Operating expenses:					
Salaries and payroll taxes	63,629	605,541	-	669,170	667,142
Contractual services	13,241	9,680	-	22,921	19,662
Mapping	632	-	7,100	7,732	7,000
Lease expenses	-	17,119	-	17,119	18,356
Insurance	7,769	85,462	-	93,231	83,992
Small equipment	1,327	5,408	-	6,735	2,708
Utilities	144,398	392	1,068	145,858	143,105
Repairs & maintenance	2,515	39,030	9,345	50,890	27,603
Supplies	5,043	-	-	5,043	4,402
Miscellaneous	3,876	31,812	-	35,688	32,325
Mileage	917	2,915	-	3,832	2,467
Meals	-	-	-	-	9
Depreciation	18,946	6,101	6,252	31,299	41,845
Total operating expenses	262,293	803,460	23,765	1,089,518	1,050,616
Operating income (loss)	(70,726)	(283,087)	218,801	(135,012)	(157,296)
Non-operating revenue:					
Interest on investments	21	99	1,159	1,279	1,579
Income (loss) before transfers	(70,705)	(282,988)	219,960	(133,733)	(155,717)
Transfers in	45,831	260,000	100,000	405,831	311,043
Transfers out	-	-	(405,831)	(405,831)	(311,043)
Contributed capital	1,677,701	675,001	-	2,352,702	-
Change in net position	1,652,827	652,013	(85,871)	2,218,969	(155,717)
Net position, beginning of year	171,097	168,320	491,119	830,536	986,253
Net position, end of year	\$ 1,823,924	820,333	405,248	3,049,505	830,536

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

## Statement of Cash Flows

For the Year Ended November 30, 2015

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

	Totals	
	Year Ended November 30, 2015	2014
Cash flows from operating activities:		
Cash received for services and from phone companies	\$ 907,590	898,449
Cash payments to employees	(663,545)	(652,137)
Cash payments to suppliers for goods and services	(390,180)	(342,778)
Net cash provided by operating activities	(146,135)	(96,466)
Cash flows from investing activities:		
Interest on investments	1,330	119
Proceeds from sale of investments	206,856	-
Purchase of capital assets	-	(23,108)
Net cash used in investing activities	208,186	(22,989)
Net decrease in cash on hand and in bank	62,051	(119,455)
Cash on hand and in bank, beginning of year	130,307	249,762
Cash on hand and in bank, end of year	\$ 192,358	130,307
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income	\$ (135,012)	(157,296)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	31,299	41,845
Effects of changes in operating assets and liabilities:		
Accounts receivable	(47,890)	4,965
Prepaid expenses	305	(305)
Accounts payable	(1,436)	(844)
Deferred revenue	974	164
Accrued expenses	5,625	15,005
Net cash provided by operating activities	\$ (146,135)	(96,466)

## LIVINGSTON COUNTY, ILLINOIS

### Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2015

---

#### **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, 2015

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

	November 30, 2015			November 30, 2014
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 4,199	5,287	9,486	105,021
Certificates of deposit	1,950,000	141,000	2,091,000	2,580,000
Other investments	3,197	-	3,197	869,917
Accounts receivable	(81,354)	81,354	-	63,822
Accrued interest receivable	-	42	42	18
Due from State of Illinois	912,693	-	912,693	179,203
Total assets	<u>\$ 2,788,735</u>	<u>227,683</u>	<u>3,016,418</u>	<u>3,797,981</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	<u>\$ 41,197</u>	<u>144,840</u>	<u>186,037</u>	<u>331,056</u>
Net Position				
Restricted for township transportation projects	<u>2,747,538</u>	<u>82,843</u>	<u>2,830,381</u>	<u>3,466,925</u>
Total liabilities and net position	<u>\$ 2,788,735</u>	<u>227,683</u>	<u>3,016,418</u>	<u>3,797,981</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, 2015**  
**(With Comparative Figures for the Year Ended November 30, 2014)**

	Year Ended November 30, 2015			Year Ended November 30, 2014
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Revenues:				
State of Illinois	\$ 2,331,318	119,596	2,450,914	3,238,553
Interest on investments	9,395	524	9,919	4,877
Miscellaneous	5,082	-	5,082	-
Total revenues	2,345,795	120,120	2,465,915	3,243,430
Expenditures:				
Transportation	3,050,783	51,676	3,102,459	2,212,098
Total expenditures	3,050,783	51,676	3,102,459	2,212,098
Excess (deficiency) of revenues over (under) expenditures	(704,988)	68,444	(636,544)	1,031,332
Net position, beginning of year	3,452,526	14,399	3,466,925	2,435,593
Net position, end of year	\$ 2,747,538	82,843	2,830,381	3,466,925



LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE F-1

Combining Statement of Assets and Liabilities  
November 30, 2015

	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	\$ 5,442,883	3,968,610	501	429,279	30,265	8,850
Certificates of deposit	152,119	-	-	62,119	-	-
Other investments	465,838	465,838	-	-	-	-
Delinquent taxes receivable	7,613	7,237	-	-	-	-
Total assets	<u>\$ 6,068,453</u>	<u>4,441,685</u>	<u>501</u>	<u>491,398</u>	<u>30,265</u>	<u>8,850</u>
<u>Liabilities</u>						
Liabilities:						
Due to others	\$ 6,068,453	4,441,685	501	491,398	30,265	8,850
Total liabilities	<u>\$ 6,068,453</u>	<u>4,441,685</u>	<u>501</u>	<u>491,398</u>	<u>30,265</u>	<u>8,850</u>

LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE F-1  
(CONTINUED)

Combining Statement of Assets and Liabilities  
November 30, 2015

	Federal Tax Payment Fund	Payroll Account Direct Deposit Fund	Probation and Court Services Fund	Circuit Clerk's Agency Funds	County Clerk's Agency Funds	Sheriff's Agency Funds
<u>Assets</u>						
Cash on hand and in bank	\$ 27	1	430	711,974	39,353	253,593
Certificates of deposit	-	-	-	90,000	-	-
Other investments	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	376	-	-
Total assets	<u>\$ 27</u>	<u>1</u>	<u>430</u>	<u>802,350</u>	<u>39,353</u>	<u>253,593</u>
<u>Liabilities</u>						
Liabilities:						
Due to others	\$ 27	1	430	802,350	39,353	253,593
Total liabilities	<u>\$ 27</u>	<u>1</u>	<u>430</u>	<u>802,350</u>	<u>39,353</u>	<u>253,593</u>

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2015

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
Balance, November 30, 2014	\$ 8,295,169	6,505,262	500	512,469	13,848	8,905
Increases	89,663,214	62,602,128	1	133,641	16,417	11,286,630
Deductions	(91,889,930)	(64,665,705)	-	(154,712)	-	(11,286,685)
Balance, November 30, 2015	<u>\$ 6,068,453</u>	<u>4,441,685</u>	<u>501</u>	<u>491,398</u>	<u>30,265</u>	<u>8,850</u>

LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE F-2  
(CONTINUED)

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2015

	Federal Tax Payment Fund	Payroll Account Direct Deposit Fund	Probation and Court Services Fund	Circuit Clerk's Agency Funds	County Clerk's Agency Funds	Sheriff's Agency Funds
Balance, November 30, 2014	\$ 41,558	1	400	939,597	42,785	229,844
Increases	4,471,976	5,817,557	3,525	2,620,470	1,338,536	1,372,333
Deductions	(4,513,507)	(5,817,557)	(3,495)	(2,757,717)	(1,341,968)	(1,348,584)
Balance, November 30, 2015	<u>\$ 27</u>	<u>1</u>	<u>430</u>	<u>802,350</u>	<u>39,353</u>	<u>253,593</u>

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2015

	Totals	Juror Service Account	Judicial Sales Account	Correctional Center Reimbursements Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2014	\$ 939,597	6,515	277,476	2,977	-	4,745	647,884
Increases	2,620,470	55,396	218	778	51,146	3	2,512,929
Deductions	(2,757,717)	(61,509)	(178,973)	(2,310)	(51,146)	(836)	(2,462,943)
Balance, November 30, 2015	<u>\$ 802,350</u>	<u>402</u>	<u>98,721</u>	<u>1,445</u>	<u>-</u>	<u>3,912</u>	<u>697,870</u>

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, 2015

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2014	\$ 42,785	2,941	36,775	3,069
Increases	1,338,536	524,559	813,894	83
Deductions	(1,341,968)	(524,349)	(816,967)	(652)
Balance, November 30, 2015	<u>\$ 39,353</u>	<u>3,151</u>	<u>33,702</u>	<u>2,500</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, 2015

	Totals	Jail Residents' Welfare Account	Jail Commissary Account	Livescan Account	Sheriff Seized Funds Account	SOCU Seized Funds Account	Sheriff's Sales Account	Civil Process Account	Sheriff Vehicle Fund Account	Proactive Awarded Funds Account	Sex Offender Account	DUI Fines Account
Balance, November 30, 2014	\$ 229,844	15,041	39,971	35,395	98,830	-	3,129	-	19,778	-	2,733	14,967
Increases	1,372,333	894,957	109,306	87,756	1,657	37,145	53,723	63,481	9,349	101,500	2,317	11,142
Deductions	(1,348,584)	(888,323)	(99,619)	(83,758)	(100,496)	(9,596)	(17,620)	(63,481)	(5,594)	(65,716)	(2,190)	(12,191)
Balance, November 30, 2015	<u>\$ 253,593</u>	<u>21,675</u>	<u>49,658</u>	<u>39,393</u>	<u>(9)</u>	<u>27,549</u>	<u>39,232</u>	<u>-</u>	<u>23,533</u>	<u>35,784</u>	<u>2,860</u>	<u>13,918</u>

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

	Tax Year				
	2010	2011	2012	2013	2014
Assessed valuations	\$ 642,827,668	658,470,073	657,360,100	661,799,891	657,428,296
Tax rates:					
County Levies:					
General (Corporate)	0.30110	0.30289	0.25239	0.29170	0.32418
IMRF / SLEP	0.15279	0.16119	0.19009	0.21835	0.18253
County Highway	0.10171	0.10865	0.09977	0.10089	0.10089
County Aid to Bridges	0.05084	0.03952	0.04989	0.05045	0.05045
Tuberculosis Clinic	0.00445	0.00448	0.00457	0.00446	0.00426
Federal Aid Highway Matching	0.04996	0.04913	0.04989	0.05000	0.05000
County Health	0.05640	0.05675	0.05962	0.05922	0.05704
Tort Judgement & Liability					
Insurance	0.11543	0.11018	0.10437	0.04534	0.07606
Social Security	0.09333	0.09391	0.10659	0.12107	0.09887
County Extension Education	0.02073	0.02019	0.02122	0.02108	0.02226
Veterans' Assistance	0.01810	0.02112	0.02220	0.02287	0.02351
Unemployment Insurance	0.00457	0.00311	0.00327	0.00000	0.00153
Subtotal	0.96941	0.97112	0.96387	0.98543	0.99158
Mental Health Levies:					
Mental Health Board 708	0.12282	0.12578	0.13217	0.13522	0.13884
Mental Health Board 377	0.05525	0.05658	0.05946	0.06083	0.06246
Subtotal	0.17807	0.18236	0.19163	0.19605	0.20130
Total all levies	1.14748	1.15348	1.15550	1.18148	1.19288
Tax extensions:					
County Levies:					
General (Corporate)	\$ 1,935,554	1,994,440	1,659,111	1,930,470	2,131,251
IMRF / SLEP	982,176	1,061,388	1,249,576	1,445,040	1,200,004
County Highway	653,820	715,428	655,848	667,690	663,279
County Aid to Bridges	326,814	260,227	327,957	333,878	331,673
Tuberculosis Clinic	28,606	29,499	30,041	29,516	28,006
Federal Aid Highway Matching	321,157	323,506	327,957	330,900	328,714
County Health	362,555	373,682	391,918	391,918	374,997
Tort Judgement & Liability					
Insurance	742,016	725,502	686,087	300,060	500,040
Social Security	599,951	618,369	700,680	801,241	649,999
County Extension Education	133,258	132,945	139,492	139,507	146,344
Veterans' Assistance	116,352	139,069	145,934	151,354	154,561
Unemployment Insurance	29,377	20,478	21,496	-	10,059
Subtotal	6,231,636	6,394,535	6,336,097	6,521,575	6,518,927
Mental Health Levies:					
Mental Health Board 708	789,521	828,224	868,833	894,886	912,773
Mental Health Board 377	355,162	372,562	390,866	402,573	410,630
Subtotal	1,144,683	1,200,786	1,259,699	1,297,459	1,323,403
Total all levies	\$ 7,376,319	7,595,321	7,595,796	7,819,033	7,842,331
Tax Collections	\$ 6,870,295	7,367,273	7,563,162	7,800,534	7,827,239



***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  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
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, 2015, 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 6, 2016.

**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 2015-1) 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 6, 2016.

## **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 6, 2016

***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  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
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, 2015. 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, 2015.

## 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 2015-1 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 6, 2016

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2015

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	15EMALIVIN	\$ 12,395	12,395
<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	N/A	638	
Non-Community Water Grant		65380170D	125	763
<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	N/A	63,108	63,108
Centers for Disease Control and Prevention: Breast & Cervical Cancer Screening	93.283	66180017D	18,661	18,661
Centers for Disease Control and Prevention: Breast & Cervical Cancer Screening	93.752	56180017C	27,697	27,697
Family Planning Services	93.217			
Family Planning Grant		56180060C	11,069	
Family Planning Grant		66180064D	11,471	22,540
Maternal and Child Health Services Block Grant	93.994			
School Based Health Centers		56380030C	1,679	
School Based Health Centers		66380031D	4,795	
Family Planning Grant		56180060C	2,101	8,575
Hospital Emergency Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074			
Ebola		67180161D	5,866	
Bioterrorism Preparedness		57180051C	28,249	
Bioterrorism Preparedness		67180051D	15,943	50,058
Social Services Block Grant	93.667			
School Based Health Centers		56380030C	14,000	
School Based Health Centers		66380031D	14,000	
Family Planning Grant		56180060C	12,584	40,584

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2015

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 Public Health (Continued)</u>				
Environmental Public health and Emergency Response				
Illinois Asthma Program	93.07	63283007D	1,250	1,250
<u>Passed through Illinois Department of Healthcare and Family Services</u>				
Child Support Enforcement	93.563		5,157	5,157
Medical Assistance Program	93.778		68,133	68,133
<u>Passed through Central Illinois Agency on Aging</u>				
National Family Caregiver Support, Title III Respite Demonstration	93.052	FY-16	1,155	1,155
<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		FCSUQ01169	2,932	
Peer Counseling		FCSTQ01169	5,387	
WIC Nutrition		FCSSQ00922	49,013	
WIC Nutrition		FCSTQ00922	63,490	
Non-cash Food Instruments			258,969	379,791
Total Expenditures of Federal Awards			\$ 699,867	699,867

\* Denotes Major Program



## LIVINGSTON COUNTY, ILLINOIS

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2015

---

#### 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 October 1, 2014 through September 30, 2015 was \$258,969 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, 2015 was as follows:

Inventory December 1, 2014	Acquisitions	Usage	Inventory November 30, 2015
\$ 16,646	63,084	(63,108)	16,622

#### NOTE 4: OTHER NONCASH ASSISTANCE

The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the year, loans, or loan guarantees.

## LIVINGSTON COUNTY, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2015

---

#### 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 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*.
- 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 finding relative to the major federal award programs for Livingston County, Illinois is reported in Section III 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 determined to be a low-risk auditee.

## LIVINGSTON COUNTY, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2015

---

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

##### Finding 2015-1: Financial Statement Preparation

###### *Condition:*

Currently, the County's personnel do not prepare the County's financial statements and related disclosures, and the Schedule of Expenditures of Federal Awards. The County engages the external auditors to assist in preparing its financial statements, accompanying disclosures, and Schedule of Expenditures of Federal Awards.

The County Board and management share ultimate responsibility for the County's system of internal controls. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced to external auditors. As independent auditors, the external auditors cannot be considered a part of the County's internal control system.

###### *Criteria or Specific Requirement:*

In an ideal control setting, the County would have personnel possessing a thorough understanding of applicable generally accepted accounting principles and staying abreast of recent accounting developments. Such personnel would perform a comprehensive review procedure to ensure that the County's annual financial statements and Schedule of Expenditures of Federal Awards, including disclosures and supplemental schedules, are complete and accurate.

###### *Effect:*

It is possible that a misstatement of the County's financial statements or Schedule of Expenditures of Federal Awards could occur and not be prevented or detected by the County's system of internal controls.

###### *Cause:*

With recent change in personnel, County officials or other personnel did not prepare the financial statements or Schedule of Expenditures of Federal Awards prior to assistance from the external auditors.

###### *Recommendation:*

The County should implement internal control procedures related to preparation and/or review of financial statements, and personnel should continue to increase their knowledge of financial matters. Additionally, an individual possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of the County's activities and operations should be responsible for tracking all County grants and preparing a preliminary Schedule of Expenditures of Federal Awards that can be audited.

LIVINGSTON COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs  
For the Year Ended November 30, 2015

---

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES (Continued)

Finding 2015-1: Financial Statement Preparation (Continued)

*Views of Responsible Officials and Planned Corrective Action:*

Finance will continue to increase knowledge of County operations and financial matters, such that a thorough review procedure can be performed. Additionally, Finance will begin preparing the Schedule of Expenditures of Federal Awards for the auditor's review.

*Responsible Party:*

John Clemmer, Financial Resource Specialist

**LIVINGSTON COUNTY, ILLINOIS**

**Schedule of Findings and Questioned Costs  
For the Year Ended November 30, 2015**

---

**SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Finding 2015-1: Financial Statement Preparation

See Section II – Financial Statement Findings

*Federal Agency Program:*

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

All other programs

*Questioned Costs:*

None

**COUNTY OF LIVINGSTON, ILLINOIS**

**Summary Schedule of Prior Audit Findings  
For the Year Ended November 30, 2015**

---

**Financial Statement Findings**

Finding 2014-1: Segregation of Duties

This finding has been resolved, as new procedures have been implemented which result in increased segregation of duties at certain County offices.