

LIVINGSTON COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2016



CERTIFIED PUBLIC ACCOUNTANTS

Prepared by:

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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	26-64
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
General Fund (Schedule A-1)	65
Public Health Fund (Schedule A-2)	66-67
Illinois Municipal Retirement Fund (Schedule A-3)	68

Table of Contents

	PAGE
REQUIRED SUPPLEMENTARY INFORMATION (Continued):	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Continued)	
Mental Health Fund (Schedule A-4)	69
Illinois Municipal Retirement Fund Benefits:	
Schedules of Changes in Employer’s Net Pension Liability and Related Ratios	
Regular Plan (Schedule 1)	70
Sheriff’s Law Enforcement Personnel Plan (Schedule 2)	71
Veteran’s Assistance Commission Employees (Schedule 3)	72
Schedules of Employer Contributions (Schedule 4)	73
Other Post-Employment Benefits – Schedule of Funding Progress (Schedule 5).....	74
Notes to Required Supplementary Information	75
OTHER SUPPLEMENTARY INFORMATION:	
General Fund:	
Combining Balance Sheet (Schedule B-1)	76-77
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance (Schedule B-2)	78-79
<i>General Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-3).....	80-92
<i>Tort Judgment Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-4).....	93
<i>Unemployment Insurance Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-5).....	94

Table of Contents

PAGE

General Fund (Continued):

Livingston County Enterprise Zone Offset Account:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-6).....	95
--	----

Streator Host Agreement Account:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-7).....	96
--	----

Working Cash Account:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-8).....	97
--	----

Windfarm Application Fee Account:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-9).....	98
--	----

Pontiac Host Agreement Account:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-10).....	99
---	----

Recreation Committee Account:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-11).....	100
---	-----

Capital Projects Account:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-12).....	101
---	-----

Non-major Special Revenue Funds:

Fund Descriptions	102-105
Combining Balance Sheet (Schedule C-1).....	106-110
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Schedule C-2)	111-115

Table of Contents

PAGE

Non-major Special Revenue Funds (Continued):

County Highway Fund:

Balance Sheet (Schedule C-3).....	116
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-4).....	117

County Motor Fuel Tax Fund:

Balance Sheet (Schedule C-5).....	118
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-6).....	119

County Aid to Bridges Fund:

Balance Sheet (Schedule C-7).....	120
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-8).....	121

Matching Tax Fund:

Balance Sheet (Schedule C-9).....	122
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-10).....	123

Mentally Deficient Persons Fund:

Balance Sheet (Schedule C-11).....	124
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-12).....	125

Court Systems Fund:

Balance Sheet (Schedule C-13).....	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-14).....	126

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Social Security Fund:	
Balance Sheet (Schedule C-15).....	127
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-16).....	128
Law Library Fund:	
Balance Sheet (Schedule C-17).....	129
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-18).....	130
Indemnity Fund:	
Balance Sheet (Schedule C-19).....	131
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-20).....	131
Special Recording Fee Fund:	
Balance Sheet (Schedule C-21).....	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-22).....	133
Sheriff Drug Traffic Prevention Fund:	
Balance Sheet (Schedule C-23).....	134
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-24).....	134
Court Automation Fund:	
Balance Sheet (Schedule C-25).....	135
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-26).....	135

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
County Treasurer's Automation Fund:	
Balance Sheet (Schedule C-27)	136
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-28)	136
Victim Coordinator Services Fund:	
Balance Sheet (Schedule C-29)	137
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-30)	138
Veterans Assistance Fund:	
Balance Sheet (Schedule C-31)	139
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-32)	140
Court Security Fund:	
Balance Sheet (Schedule C-33)	141
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-34)	141
Probation Services Fee Fund:	
Balance Sheet (Schedule C-35)	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-36)	142
Document Storage Fund:	
Balance Sheet (Schedule C-37)	143
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-38)	143

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
State's Attorney Drug Traffic Prevention Fund:	
Balance Sheet (Schedule C-39)	144
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-40)	144
State's Attorney Automation Fund:	
Balance Sheet (Schedule C-41)	145
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-42)	145
Arrestees' Medical Costs Fund:	
Balance Sheet (Schedule C-43)	146
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-44)	146
Maintenance and Child Support Collection Fund:	
Balance Sheet (Schedule C-45)	147
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-46)	147
Vital Records Fund:	
Balance Sheet (Schedule C-47)	148
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-48)	148
Sheriff E-Citation Fund:	
Balance Sheet (Schedule C-49)	149
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-50)	149

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Illinois Grants Fund:	
Balance Sheet (Schedule C-51)	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-52)	150
County Extension Education Fund:	
Balance Sheet (Schedule C-53)	151
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-54)	151
Criminal Justice Grant Fund:	
Balance Sheet (Schedule C-55)	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-56)	152
GIS Automation Fund:	
Balance Sheet (Schedule C-57)	153
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-58)	153
Animal Control – Low Cost Spay & Neuter Fees Fund:	
Balance Sheet (Schedule C-59)	154
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-60)	154
Circuit Clerk Operation and Administration Fund:	
Balance Sheet (Schedule C-61)	155
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-62)	155

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Highway Windfarm Agreements Fund:	
Balance Sheet (Schedule C-63)	156
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-64)	156
Coroner’s Fees Fund:	
Balance Sheet (Schedule C-65)	157
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-66)	157
Tax Sale in Error Fund:	
Balance Sheet (Schedule C-67)	158
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-68)	158
Component Unit (Emergency Telephone System Board of Livingston County):	
Combining Statement of Net Position (Schedule D-1)	159
Combining Statement of Revenue, Expenses, and Changes in Net Position (Schedule D-2)	160
Statement of Cash Flows (Schedule D-3)	161
Fiduciary Funds:	
Fund Descriptions	162
Private Purpose Trust Funds:	
Combining Statement of Fiduciary Net Position (Schedule E-1)	163
Combining Statement of Changes in Fiduciary Net Position (Schedule E-2)	164
Agency Funds:	
Combining Statement of Assets and Liabilities (Schedule F-1)	165-166
Combining Statement of Changes in Assets and Liabilities (Schedule F-2)	167-168

Table of Contents

	PAGE
Agency Funds (Continued):	
Circuit Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-3).....	169
County Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-4).....	170
Sheriff's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-5).....	171
Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (Schedule 6)	172
OTHER REQUIRED REPORTING	
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>	173-174
Schedule of Findings	175

INDEPENDENT AUDITORS' REPORT



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CERTIFIED PUBLIC ACCOUNTANTS

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, 2016, 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, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Comparative Data

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, 2015, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 6, 2016, 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 65-75 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 general fund and non-major fund financial statements and schedules (pages 76-158), the component unit and fiduciary fund combining and individual fund financial statements (pages 159-171), and the Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (page 172) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major and general fund financial statements and schedules and the combining and individual component unit and fiduciary fund financial statements and schedules 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 general and non-major fund financial statements and the combining and individual component unit and fiduciary fund financial statements and schedules 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 5, 2017, on our consideration of Livingston County Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Livingston County Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 5, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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, 2016. 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 \$3,526,014 to \$87,313,043 in 2016 from \$90,839,057 in 2015.
- During the current fiscal year, the County's total governmental expenditures exceeded total governmental revenues by \$3,444,021 on the government-wide financial statements. The County's total business-type expenses exceeded total business-type revenues by \$81,993.
- During the current fiscal year, \$1,789,931 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 \$1,410,559 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$25,480,372 which represents a 3% decrease from the prior year. The Public Health Fund ended the year with a fund balance of \$1,281,859, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,265,015, and the Mental Health Fund ended the year with a fund balance of \$1,300,225. Overall, the County's governmental funds ended the year with a fund balance of \$34,081,889 which represents an increase of less than 1% over the prior year.
- The General Fund's total expenditures of \$15,043,069 were \$1,594,792 less than the \$16,637,861 budgeted for the 2016 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, 2016

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, 2016

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.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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.

The County's population continues to decline, and is estimated to be 36,500 for 2016. 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, 2016

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 8.93% for 2016 from 9.11% in 2015, a 2% decrease. The Sheriff's Law Enforcement Personnel Plan rate increased from 20.99% in 2015 to 22.39% in 2016, a 7% increase.
- Mental Health Fund – This fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). The primary sources of funding for Mental Health are annual property taxes and various grants from DHS. The Mental Health Board operates behavior health and case management services.

Non-major Special Revenue Funds:

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

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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

Condensed Financial Information

Statement of Net Position						
	Governmental Activities			Business-type Activities		
	2016	2015	% Change	2016	2015	% Change
	2016	2015	2015-2016	2016	2015	2015-2016
<u>Assets</u>						
Current and other assets	\$ 35,223,300	34,967,713	0.73%	543,231	542,905	0.06%
Capital assets	52,403,225	54,028,831	-3.01%	1,311,480	1,393,799	-5.91%
Total assets	87,626,525	88,996,544	-1.54%	1,854,711	1,936,704	-4.23%
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	8,211,500	8,037,226	2.17%	-	-	N/A
Deferred outflows from pensions	5,948,843	3,336,222	78.31%	-	-	N/A
Total deferred outflows	14,160,343	11,373,448	24.50%	-	-	N/A
<u>Liabilities</u>						
Current and other liabilities	1,141,411	980,205	16.45%	1,033	1,033	0.00%
Long-term liabilities	6,253,220	2,392,379	161.38%	-	-	N/A
Total liabilities	7,394,631	3,372,584	119.26%	1,033	1,033	0.00%
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	8,211,500	8,037,226	2.17%	-	-	N/A
Deferred outflows from pensions	721,372	56,796	1170.11%	-	-	N/A
Total deferred inflows	8,932,872	8,094,022	10.36%	-	-	N/A
<u>Net Position</u>						
Net investment in capital assets	52,403,225	54,028,831	-3.01%	1,311,480	1,393,799	-5.91%
Restricted	3,676,333	3,545,784	3.68%	-	-	N/A
Unrestricted	29,379,807	31,328,771	-6.22%	542,198	541,872	0.06%
Total net position	\$ 85,459,365	88,903,386	-3.87%	1,853,678	1,935,671	-4.24%

Assets:

At November 30, 2016, total governmental assets, excluding deferred outflows of resources, were \$87,626,525 compared to \$88,996,544 at November 30, 2015. Total business-type assets were \$1,854,711 at November 30, 2016, compared to \$1,936,704 at November 30, 2015.

Liabilities:

At November 30, 2016, total governmental liabilities, excluding deferred inflows of resources, were \$7,394,631, versus \$3,372,584 at November 30, 2015. Total business-type liabilities were \$1,033 at November 30, 2016, and at November 30, 2015. The increase in governmental liabilities is primarily due to an increase in the net pension liability.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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

Condensed Financial Information (Continued)

Net Position:

At November 30, 2016, the County's governmental equity was \$85,459,365, a decrease of \$3,444,021 from November 30, 2015. The County's business-type equity was \$1,853,678 at November 30, 2016, a decrease of \$81,993 from November 30, 2015.

	Change in Net Position					
	Governmental Activities			Business-type Activities		
	2016	2015	% Change 2015-2016	2016	2015	% Change 2015-2016
Revenues:						
Program revenues:						
Fees, fines and charges for services	\$ 8,409,998	7,962,879	5.62%	-	-	N/A
Operating grants and contributions	2,370,887	2,843,814	-16.63%	-	-	N/A
Capital grants and contributions	-	82,048	N/A	-	-	N/A
General revenues:						
Property taxes	8,028,330	7,827,239	2.57%	-	-	N/A
Other taxes	3,990,247	4,187,709	-4.72%	-	-	N/A
Interest	147,580	144,734	1.97%	326	326	0.00%
Miscellaneous	440,299	303,069	45.28%	-	-	N/A
Gain on sale of capital assets	-	28,811	N/A	-	-	N/A
Total revenues	23,387,341	23,380,303	0.03%	326	326	0.00%
Program expenses:						
General and administration	7,665,156	7,665,852	-0.01%	-	-	N/A
Public safety	7,484,411	6,544,633	14.36%	-	-	N/A
Judiciary and court related	3,824,101	3,424,040	11.68%	-	-	N/A
Public health and welfare	4,820,855	4,977,734	-3.15%	-	-	N/A
Transportation	3,036,838	3,055,760	-0.62%	-	-	N/A
Livingston Manor Nursing Home	-	-	N/A	82,319	84,671	-2.78%
Total expenses	26,831,362	25,668,019	4.53%	82,319	84,671	-2.78%
Change in net position	(3,444,021)	(2,287,716)	-50.54%	(81,993)	(84,345)	2.79%
Net position, beginning of year, as previously reported	88,903,386	88,351,164	0.63%	1,935,671	2,020,016	-4.18%
Prior period adjustments	-	2,839,938	N/A	-	-	N/A
Net position, beginning of year	88,903,386	91,191,102	-2.51%	1,935,671	2,020,016	-4.18%
Change in net position	(3,444,021)	(2,287,716)	-50.54%	(81,993)	(84,345)	2.79%
Net position at end of year	\$ 85,459,365	88,903,386	-3.87%	1,853,678	1,935,671	-4.24%

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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

Condensed Financial Information (Continued)

Total Revenues:

Governmental revenues increased by \$7,038 from fiscal year 2015 to fiscal year 2016. Fines and fees revenues increased due to an increase in reimbursements for Federal and Cook County inmates. Property taxes also increased, while revenues from other taxes decreased.

Business-type revenues were consistent from 2015 to 2016.

Total Expenses:

Total governmental expenses increased \$1,163,343 for the year ended November 30, 2016 compared to the year ended November 30, 2015. The increase is primarily due to the ETSB telephone and radio project and transportation projects completed during 2015, offset by an increase in pension expense related to the IMRF pension liability. 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 53%.

There was not a significant change in business-type expenses between the years ended November 30, 2016 and 2015.

Governmental Activities

	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
General and administration	\$ 7,665,156	7,665,852	6,981,652	6,728,232
Public safety	7,484,411	6,544,633	5,477,438	4,557,637
Judiciary and court related	3,824,101	3,424,040	2,662,268	2,232,043
Public health and welfare	4,820,855	4,977,734	(1,778,761)	(1,477,870)
Transportation	3,036,838	3,055,760	2,707,879	2,739,236
Total	<u>\$ 26,831,362</u>	<u>25,668,019</u>	<u>16,050,477</u>	<u>14,779,278</u>

Business-type Activities

	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Livingston Manor Nursing Home	\$ 82,319	84,671	82,319	84,671
Total	<u>\$ 82,319</u>	<u>84,671</u>	<u>82,319</u>	<u>84,671</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, 2016

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 continued to decline slightly since the most recent census.

Analysis of significant variances between original and final budget amounts:

General Fund:

In total, expenses of the General Fund were less than budgeted expenses by \$1,594,792. Within the General Fund, the Maintenance – Law & Justice Center Department's expenditures exceeded the budgeted amount by \$16,232, the Solid Waste Management Department's expenditures exceeded the budgeted amount by \$139, the Circuit Clerk's Office expenditures exceeded the budgeted amount by \$4,454, the Court Services Department expenditures exceeded the budgeted amount by \$5,319, the Public Health & Welfare Department expenditures exceeded the budgeted amount by \$4,985, and other expenditures exceeded the budgeted amount by \$940.

Major Special Revenue Funds

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

Capital Assets

At November 30, 2016, the Livingston County had \$52,403,225 invested in governmental capital assets, and \$1,311,480 invested in business-type capital assets, net of accumulated depreciation. See Note 4 for more information on capital assets.

Capital Assets at Year-End (Net of Depreciation)				
	Governmental Activities		Business-type Activities	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$ 2,479,930	2,479,930	199,500	199,500
Buildings	41,747,505	42,707,523	1,065,875	1,134,688
Infrastructure	6,799,999	7,281,183	-	-
Vehicles	849,660	946,614	-	-
Machinery and equipment	475,873	518,123	46,105	59,611
Computer equipment	47,919	90,506	-	-
Computer software	2,339	4,952	-	-
Totals	<u>\$ 52,403,225</u>	<u>54,028,831</u>	<u>1,311,480</u>	<u>1,393,799</u>

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

Factors likely to have a potential impact on Financial Position

We do not anticipate any factors that will have a negative impact on the County's financial position. However, subsequent to year-end, there was a change in the County's component unit, which will impact the County's financial statements in future years.

LivCom ceased all activities, including operation of the dispatch center, on January 31, 2017. A new organization, Vermilion Valley Regional Emergency Communications Joint Authority "(Vermillion Valley JETSB)" inherited all assets, liabilities, and obligations of LivCom, and assumed all dispatch activities on February 1, 2017. LivCom will formally dissolve during 2017.

Vermilion Valley JETSB is a new governmental agency created specifically to take over the duties of LivCom. The governance and structure of the Vermilion Valley JETSB is different than it was for LivCom. New intergovernmental agreements and by-laws were adopted for Vermilion Valley JETSB. At this time, all governmental units that participated in LivCom are participating in the Vermilion Valley JETSB. It is likely the number of governmental units as members may expand in the future.

Livingston County will provide operational services to Vermilion Valley JETSB as the fiscal agent. These duties include accounts payable, payroll processing, and treasury services. The cost of these services will be reimbursed to the County. The Vermillion Valley JETSB will not be reported as a component unit of the County in the future.

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, 2016

(With Comparative Figures for November 30, 2015)

	Primary Government				Component Unit
	Governmental Activities	Business-type Activities	Totals		Emergency Telephone System Board
			2016	2015	
<u>Assets</u>					
Cash on hand and in bank	\$ 17,637,118	542,198	18,179,316	15,616,863	267,410
Certificates of deposit	12,439,672	-	12,439,672	14,383,700	-
Other investments	2,583,167	-	2,583,167	2,751,248	-
Receivables (net of estimated uncollectible):					
Accounts	1,028,859	1,033	1,029,892	792,831	221,789
Accrued interest	11,846	-	11,846	12,493	-
Property taxes	553,861	-	553,861	488,436	-
Due from State of Illinois	931,717	-	931,717	1,428,556	-
Revenue stamp inventory	37,060	-	37,060	36,491	-
Capital assets:					
Land	2,479,930	199,500	2,679,430	2,679,430	-
Other capital assets, net of accumulated depreciation	49,923,295	1,111,980	51,035,275	52,743,200	2,870,640
Total capital assets	52,403,225	1,311,480	53,714,705	55,422,630	2,870,640
Total assets	87,626,525	1,854,711	89,481,236	90,933,248	3,359,839
<u>Deferred Outflows of Resources</u>					
Property taxes levied for subsequent years	8,211,500	-	8,211,500	8,037,226	-
Deferred outflows from pensions	5,948,843	-	5,948,843	3,336,222	-
Total deferred outflows of resources	14,160,343	-	14,160,343	11,373,448	-
<u>Liabilities</u>					
Accounts payable	588,136	1,033	589,169	517,726	14,073
Accrued items	542,971	-	542,971	454,361	41,661
Due to others	10,304	-	10,304	9,151	-
Compensated absences	1,594,240	-	1,594,240	1,607,083	39,406
Net pension liability	4,558,481	-	4,558,481	724,106	-
Net OPEB obligation	100,499	-	100,499	61,190	-
Total liabilities	7,394,631	1,033	7,395,664	3,373,617	95,140
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	8,211,500	-	8,211,500	8,037,226	-
Revenues collected for subsequent years	-	-	-	-	7,123
Deferred inflows from pensions	721,372	-	721,372	56,796	-
Total deferred inflows of resources	8,932,872	-	8,932,872	8,094,022	7,123
<u>Net Position</u>					
Net investment in capital assets	52,403,225	1,311,480	53,714,705	55,422,630	2,870,640
Restricted for:					
Roads and bridges	193,513	-	193,513	144,346	-
Retirement	2,007,162	-	2,007,162	1,757,683	-
Public health and welfare	252,358	-	252,358	213,448	-
Judiciary and court related	79,573	-	79,573	83,955	-
Public safety	212,176	-	212,176	243,926	-
Recordkeeping	44,310	-	44,310	34,811	-
General government	248,979	-	248,979	237,527	-
Insurance	638,262	-	638,262	830,088	-
Unrestricted	29,379,807	542,198	29,922,005	31,870,643	386,936
Total net position	\$ 85,459,365	1,853,678	87,313,043	90,839,057	3,257,576

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, 2016

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

	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position		Totals		Component Unit
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	2016	2015	
Governmental activities:									
General and administration	\$ 7,665,156	640,392	43,112	-	(6,981,652)	-	(6,981,652)	(6,728,232)	-
Public safety	7,484,411	1,744,524	262,449	-	(5,477,438)	-	(5,477,438)	(4,557,637)	-
Judiciary and court related	3,824,101	847,861	313,972	-	(2,662,268)	-	(2,662,268)	(2,232,043)	-
Public health and welfare	4,820,855	4,848,262	1,751,354	-	1,778,761	-	1,778,761	1,477,870	-
Transportation	3,036,838	328,959	-	-	(2,707,879)	-	(2,707,879)	(2,739,236)	-
Total governmental activities	26,831,362	8,409,998	2,370,887	-	(16,050,477)	-	(16,050,477)	(14,779,278)	-
Business-type activities:									
Livingston Manor Nursing Home	82,319	-	-	-	-	(82,319)	(82,319)	(84,671)	-
Total primary government	\$ 26,913,681	8,409,998	2,370,887	-	(16,050,477)	(82,319)	(16,132,796)	(14,863,949)	-
Component unit:									
Emergency Telephone System Board	\$ 1,402,229	1,101,561	-	-					(300,668)
General revenues:									
Taxes:									
Property taxes					\$ 8,028,330	-	8,028,330	7,827,239	-
Replacement tax					387,460	-	387,460	437,270	-
Sales tax					1,344,839	-	1,344,839	1,409,385	-
State income tax					1,481,597	-	1,481,597	1,564,212	-
Video gaming tax					12,780	-	12,780	3,305	-
Motor fuel taxes					763,571	-	763,571	773,537	-
Interest					147,580	326	147,906	145,060	851
Miscellaneous					440,299	-	440,299	303,069	-
Gain on sale of capital assets					-	-	-	28,811	-
Contributed capital					-	-	-	-	507,888
Total general revenues and transfers					12,606,456	326	12,606,782	12,491,888	508,739
Change in net position					(3,444,021)	(81,993)	(3,526,014)	(2,372,061)	208,071
Net position, beginning of year - as previously reported					88,903,386	1,935,671	90,839,057	90,371,180	3,049,505
Prior period adjustment					-	-	-	2,839,938	-
Net position, beginning of year - as restated					88,903,386	1,935,671	90,839,057	93,211,118	3,049,505
Net position, end of year					\$ 85,459,365	1,853,678	87,313,043	90,839,057	3,257,576

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

Balance Sheet - Governmental Funds

November 30, 2016

(With Comparative Figures for November 30, 2015)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2016	2015
<u>Assets</u>							
Cash on hand and in bank	\$ 13,696,496	950,392	252,456	1,241,591	1,496,183	17,637,118	15,080,016
Certificates of deposit	8,630,672	15,000	1,050,000	-	2,744,000	12,439,672	14,378,675
Other investments	2,144,649	-	-	-	438,518	2,583,167	2,751,248
Receivables, net:							
Accounts	891,577	-	968	-	136,314	1,028,859	791,798
Accrued interest	10,594	71	189	133	859	11,846	12,493
Property taxes	187,583	27,703	87,152	61,645	189,778	553,861	488,436
Due from others	-	-	-	-	-	-	40,000
Due from State of Illinois	538,386	331,853	-	-	61,478	931,717	1,428,556
Inventories	20,195	16,865	-	-	-	37,060	36,491
Total assets	26,120,152	1,341,884	1,390,765	1,303,369	5,067,130	35,223,300	35,007,713
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	2,881,570	402,000	1,245,000	909,026	2,773,904	8,211,500	8,037,226
Total assets and def. outflows	\$ 29,001,722	1,743,884	2,635,765	2,212,395	7,841,034	43,434,800	43,044,939
<u>Liabilities</u>							
Accounts payable	\$ 294,857	19,853	-	-	273,426	588,136	516,693
Accrued items	344,923	40,172	125,750	3,144	28,982	542,971	454,361
Due to others	-	-	-	-	10,304	10,304	49,151
Total liabilities	639,780	60,025	125,750	3,144	312,712	1,141,411	1,020,205
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	2,881,570	402,000	1,245,000	909,026	2,773,904	8,211,500	8,037,226
<u>Fund Balance</u>							
Non-spendable	20,195	16,865	-	-	-	37,060	36,491
Restricted	638,262	-	1,265,015	-	1,773,056	3,676,333	3,545,784
Committed	2,952,689	-	-	-	419,579	3,372,268	5,571,979
Assigned	17,581,245	1,264,994	-	1,300,225	2,561,783	22,708,247	20,840,968
Unassigned	4,287,981	-	-	-	-	4,287,981	3,992,286
Total fund balance (deficit)	25,480,372	1,281,859	1,265,015	1,300,225	4,754,418	34,081,889	33,987,508
Total liabilities, deferred inflows, and fund balance	\$ 29,001,722	1,743,884	2,635,765	2,212,395	7,841,034	43,434,800	43,044,939

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

LIVINGSTON COUNTY, ILLINOIS

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

November 30, 2016

(With Comparative Figures for November 30, 2015)

STATEMENT C
(CONTINUED)

	November 30,	
	2016	2015
Total fund balance for governmental funds	\$ 34,081,889	33,987,508
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	76,538,924	76,512,719
Accumulated depreciation	(24,135,699)	(22,483,888)
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	(1,594,240)	(1,607,083)
Net pension liability	(4,558,481)	(724,106)
Net OPEB obligation	(100,499)	(61,190)
Deferred inflows and outflows of resources related to pensions are not reported in the governmental funds.		
Deferred outflows	5,948,843	3,336,222
Deferred inflows	(721,372)	(56,796)
Net position of governmental activities	<u>\$ 85,459,365</u>	<u>88,903,386</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, 2016

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

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2016	2015
Revenues:							
Property taxes	\$ 2,718,899	401,539	1,263,211	893,504	2,751,177	8,028,330	7,827,239
Replacement tax	387,460	-	-	-	-	387,460	437,270
Sales tax	1,344,839	-	-	-	-	1,344,839	1,409,385
State income tax	1,481,597	-	-	-	-	1,481,597	1,564,212
Video gaming tax	12,780	-	-	-	-	12,780	3,305
Operating and capital grants / contributions	2,118,387	1,563,208	-	188,146	27,747	3,897,488	4,037,713
Motor fuel tax allotments	-	-	-	-	763,571	763,571	773,537
Licenses and permits	5,969	53,976	-	-	-	59,945	60,823
Fees, fines, and charges for services	5,467,596	319,835	-	124,627	794,924	6,706,982	6,656,207
Collector's interest and costs	116,470	-	-	-	-	116,470	133,998
Interest	131,498	1,483	2,921	727	10,951	147,580	144,734
Rent	223,045	-	-	-	-	223,045	198,913
Other revenue	55,457	-	-	1,047	160,750	217,254	104,156
Total revenues	14,063,997	2,340,041	1,266,132	1,208,051	4,509,120	23,387,341	23,351,492
Expenditures:							
Current:							
General and administration	5,242,021	-	-	-	211,852	5,453,873	3,958,014
Public safety	4,709,204	-	-	-	70,036	4,779,240	4,595,871
Judiciary and court related	2,385,499	-	-	-	81,426	2,466,925	2,441,814
Public health and welfare	293,276	2,215,814	-	1,143,924	526,241	4,179,255	4,417,104
Transportation	-	-	-	-	2,093,728	2,093,728	2,275,852
Employee benefits	974,440	-	1,117,740	-	668,587	2,760,767	2,716,165
Other expenditures	59,985	-	-	-	-	59,985	70,684
Capital outlay	1,378,644	-	-	-	120,543	1,499,187	3,453,015
Total expenditures	15,043,069	2,215,814	1,117,740	1,143,924	3,772,413	23,292,960	23,928,519

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, 2016

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

	Major Governmental Funds				Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health		2016	2015
Excess (deficiency) of revenues over (under) expenditures	\$ (979,072)	124,227	148,392	64,127	736,707	94,381	(577,027)
Other financing sources (uses):							
Transfers in	253,572	-	32,958	-	31,080	317,610	444,819
Transfers out	(40,000)	(27,038)	-	(3,000)	(247,572)	(317,610)	(444,819)
Proceeds from disposal of capital assets	-	-	-	-	-	-	28,811
Total other financing sources (uses)	213,572	(27,038)	32,958	(3,000)	(216,492)	-	28,811
Net change in fund balance	(765,500)	97,189	181,350	61,127	520,215	94,381	(548,216)
Fund balance, beginning of year	26,245,872	1,184,670	1,083,665	1,239,098	4,234,203	33,987,508	34,535,724
Net change in fund balance	(765,500)	97,189	181,350	61,127	520,215	94,381	(548,216)
Fund balance, end of year	\$ 25,480,372	1,281,859	1,265,015	1,300,225	4,754,418	34,081,889	33,987,508

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, 2016

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

	November 30,	
	2016	2015
Net change in fund balances- total governmental funds	\$ 94,381	(548,216)
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	263,516	594,217
Capital asset disposals, net of depreciation	-	-
Depreciation expense	(1,889,122)	(1,886,735)
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	12,843	(143,519)
Net pension liability	(1,886,330)	(284,618)
Other postemployment benefits	(39,309)	(18,845)
Change in net position of governmental activities	<u>\$ (3,444,021)</u>	<u>(2,287,716)</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, 2016
 (With Comparative Figures for November 30, 2015)

		Livingston Manor Nursing Home	
		November 30,	
		2016	2015
<u>Assets</u>			
Cash on hand and in bank		\$ 542,198	536,847
Other investments		-	5,025
Accounts receivable		1,033	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		(2,981,385)	(2,899,066)
Total assets		<u>\$ 1,854,711</u>	<u>1,936,704</u>
<u>Liabilities</u>			
Accounts payable		<u>\$ 1,033</u>	<u>1,033</u>
<u>Net Position</u>			
Invested in capital assets		1,311,480	1,393,799
Unrestricted		<u>542,198</u>	<u>541,872</u>
Total net position		<u>1,853,678</u>	<u>1,935,671</u>
Total liabilities and net position		<u>\$ 1,854,711</u>	<u>1,936,704</u>

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, 2016
 (With Comparative Figures for the Year Ended November 30, 2015)

	Livingston Manor Nursing Home	
	Year Ended November 30, 2016	2015
Operating revenues:		
DPA Care - State Share settlement	\$ -	-
Operating expenses:		
Contractual services	-	1,901
Building repairs and maintenance	-	-
Depreciation	82,319	82,770
Total operating expenses	82,319	84,671
Operating income (loss)	(82,319)	(84,671)
Non-operating revenues:		
Interest income	326	326
Total non-operating revenues	326	326
Net income (loss)	(81,993)	(84,345)
Net position, beginning of year	1,935,671	2,020,016
Net position, end of year	\$ 1,853,678	1,935,671

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, 2016

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

	Totals	
	Year Ended November 30,	
	2016	2015
Cash flows from operating activities		
Cash paid for services	\$ -	(1,901)
Net cash provided by operating activities	-	(1,901)
Cash flows from investing activities		
Interest on investments	326	326
Net cash used in investing activities	326	326
Net increase in cash and cash equivalents	326	(1,575)
Cash and cash equivalents, beginning of year	541,872	543,447
Cash and cash equivalents, end of year	\$ 542,198	541,872
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$ (82,319)	(84,671)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	82,319	82,770
(Increase) decrease in accounts receivable	-	(1,033)
Increase (decrease) in accounts payable	-	1,033
Net cash provided by operating activities	\$ -	(1,901)

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, 2016

(With Comparative Figures for November 30, 2015)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30,	
			2016	2015
<u>Assets</u>				
Cash on hand and in bank	\$ 18,934	6,235,670	6,254,604	5,452,369
Certificates of deposit	1,764,000	152,169	1,916,169	2,243,119
Other investments	1,218,630	-	1,218,630	469,035
Receivables:				
Accrued interest	490	-	490	42
Delinquent taxes	-	8,386	8,386	7,613
Due from State of Illinois	184,463	-	184,463	912,693
Total assets	<u>\$ 3,186,517</u>	<u>6,396,225</u>	<u>9,582,742</u>	<u>9,084,871</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 214,968	-	214,968	186,037
Due to taxing bodies	-	4,941,207	4,941,207	4,441,685
Due to others	-	1,455,018	1,455,018	1,626,768
Total liabilities	<u>214,968</u>	<u>6,396,225</u>	<u>6,611,193</u>	<u>6,254,490</u>
Net Position:				
Restricted for township transportation projects	<u>2,971,549</u>	<u>-</u>	<u>2,971,549</u>	<u>2,830,381</u>
Total liabilities and net position	<u>\$ 3,186,517</u>	<u>6,396,225</u>	<u>9,582,742</u>	<u>9,084,871</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Year Ended November 30, 2016	2015
Additions		
State of Illinois	\$ 3,111,822	2,450,914
Interest on investments	10,790	9,919
Miscellaneous	-	5,082
Total additions	3,122,612	2,465,915
Deductions		
Transportation	2,981,444	3,102,459
Net additions (deductions)	141,168	(636,544)
Net position, beginning of year	2,830,381	3,466,925
Net position, end of year	\$ 2,971,549	2,830,381

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

NOTES TO BASIC FINANCIAL STATEMENTS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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.

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).

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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.

On October 13, 2016, the County Board authorized execution of an intergovernmental agreement among the City of Streator, the City of Pontiac, the City of Fairbury, the Village of Dwight, and Livingston County to create the Vermillion Valley Regional Emergency Communications Center Joint 9-1-1 Authority. The agreement was executed in December, 2016, and effectively terminated the Livingston County ETSB. See Note 18 for additional information.

Other Districts

The County Board Chairman and County Board make appointment of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore present no financial accountability. These units are not considered component units of Livingston County, Illinois.

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

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. An exception is made for certain fees that represent direct costs and user fees, which 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, 2016**

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, Recreation Committee Account, and Livingston County Enterprise Zone Offset Account are also grouped with the General Fund for GASB 54 purposes. The following is a description of these accounts.

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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. Recreation Committee Account – to account for income received from rental of farmland owned by the County. These funds are committed by the Board for expenses related to enhancement of County recreational services.
9. 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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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 16 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.

Basis of Accounting

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

1. Government-wide financial statements

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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 2015 are reflected as revenues in fiscal year 2016. Amounts not collected by the Collector by November 30, 2016 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 2016 have been recognized as deferred outflows and deferred inflows on the Statement of Net Position, as these taxes will be collected and are associated for budget purposes to be used in 2017.

E. Capital Assets

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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 2016.

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, 2016**

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.

As of November 30, 2016, the County prospectively applied Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining fair value measurement for reporting purposes and applying fair value to certain investments and disclosures to all fair value measurements. See Note 3 for disclosures required under GASB 72.

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. Allowance for receivables

Accounts receivable in governmental funds are reported at gross with no allowance for uncollectible amounts, 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. Inventory in the Public Health Fund represents vaccines on hand at year end. The inventories are equally offset by non-spendable fund balance reserves in the respective funds, indicating that they are not “available and spendable.” This inventories are 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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

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

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.

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 three items that qualify for reporting in these categories:

1. Property taxes receivable and deferred property taxes related to the 2016 property tax levy are reported as deferred outflows and inflows on both the government-wide and fund financial statements.
2. Amounts received in 2016 related to contractual services to be provided in subsequent years.
3. 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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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

Q. Net Position Classification

In the government-wide financial statements, equity is classified as net position, and displayed in three components:

1. Net investment in capital assets – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. Net investment in capital assets is calculated as follows:

Capital assets, net of accumulated depreciation	\$ 53,714,705
Less: Long-term obligations payable	<u>-</u>
Net investment in capital assets	<u><u>\$ 53,714,705</u></u>

2. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – all other net position that does not meet the definition of restricted or net investment in capital assets.

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.

R. Fund Balance Classification

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

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, 2016:

Inventory	\$ 37,060
Prepaid items	<u>-</u>
Total	<u><u>\$ 37,060</u></u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

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

R. Fund Balance Classification (Continued)

2. Restricted:

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances are restricted for the following purposes at November 30, 2016:

Roads and bridges	\$ 193,513
Retirement	2,007,162
Public health and welfare	252,358
Judiciary and court related	79,573
Public safety	212,176
Recordkeeping	44,310
General government	248,979
Insurance	<u>638,262</u>
Total	<u>\$3,676,333</u>

3. Committed:

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County Board committed the fund balances of various special revenue funds during the year ended November 30, 2016. Fund balances are committed for the following purposes at November 30, 2016:

Roads and bridges	\$ 41,431
Judiciary and court related	172,620
Public safety	112,738
Recordkeeping	86,274
General government	<u>2,959,205</u>
Total	<u>\$3,372,268</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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

R. Fund Balance Classification (Continued)

4. Assigned:

This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board, or through the County Board delegating this responsibility to another party through the budgetary process. Fund balances are assigned for the following purposes at November 30, 2016:

Roads and bridges	\$ 1,949,764
Public health and welfare	2,951,744
Judiciary and court related	2,132
Public safety	12,538
Recordkeeping and general government	210,824
Insurance	79,492
Capital projects	<u>17,501,753</u>
Total	<u>\$ 22,708,247</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 \$4,287,981 at November 30, 2016.

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.

S. 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.

T. Reclassifications

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

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, 2016, none of the County's bank balance of \$18,906,976 (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.

At November 30, 2016, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$267,410, and the bank balance was \$268,249. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

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

Investments

As of November 30, 2016, the County's investments (including the component unit) were as follows:

	<u>Primary Government</u>	
	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of deposit	\$ 12,439,672	12,439,672
Investment pools	2,583,167	2,584,909
Total investments	<u>\$ 15,022,839</u>	<u>15,024,581</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an 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.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following tables that show the distribution of County investments by maturity:

	<u>Primary Government</u>				
	<u>Remaining Maturity (in Months)</u>				
	<u>12 months or less</u>	<u>13-24 months</u>	<u>25-60 months</u>	<u>61+ months</u>	<u>Total</u>
Certificates of deposit	\$ 11,409,445	1,030,227	-	-	12,439,672
Investment pools	2,583,167	-	-	-	2,583,167
Total investments	<u>\$ 13,992,612</u>	<u>1,030,227</u>	<u>-</u>	<u>-</u>	<u>15,022,839</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

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. Its 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, 2016, 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.

NOTE 3: FAIR VALUE MEASUREMENTS

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 3: FAIR VALUE MEASUREMENTS – (CONTINUED)

Investments measured at fair value on a recurring basis are disclosed below:

	Market Value at November 30, 2016	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Primary Government:				
Certificates of deposit	\$ 12,439,673	-	12,439,673	-
Investment pools	2,584,908	1,267,051	1,317,857	-
Total Primary Government	<u>\$ 15,024,581</u>	<u>1,267,051</u>	<u>13,757,530</u>	<u>-</u>

Investments in the Illinois Funds investment pools classified in Level 1 are valued using prices quoted in active markets for those securities.

The fair value of certificates of deposit and multi-bank securities at November 30, 2016, was determined primarily based on level 2 inputs. The County estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 4: **CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2016 was as follows:

	Primary Government		
	Balance as of December 1, 2015	Additions	Deletions
			Balance as of November 30, 2016
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,479,930	-	-
Total capital assets not being depreciated	2,479,930	-	-
Depreciable capital assets:			
Buildings	52,428,925	5,375	-
Infrastructure	15,130,716	-	-
Vehicles	2,741,071	236,022	(237,311)
Machinery and equipment	1,880,131	22,119	-
Computer equipment	1,366,107	-	-
Computer software	485,839	-	-
Total depreciable capital assets	74,032,789	263,516	(237,311)
Less accumulated depreciation:			
Buildings	(9,721,402)	(965,391)	-
Infrastructure	(7,849,533)	(481,185)	-
Vehicles	(1,794,457)	(332,974)	237,311
Machinery and equipment	(1,362,008)	(64,372)	-
Computer equipment	(1,275,601)	(42,586)	-
Computer software	(480,887)	(2,614)	-
Total accumulated depreciation	(22,483,888)	(1,889,122)	237,311
Total capital assets being depreciated, net	51,548,901	(1,625,606)	-
Governmental activities capital assets, net	\$ 54,028,831	(1,625,606)	-

Capital additions for the year ended November 30, 2016 primarily consisted of Sheriff's vehicles and related equipment, which replaced older vehicles sold during the year.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

	Primary Government			
	Balance as of December 1, 2015	Additions	Deletions	Balance as of November 30, 2016
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 199,500	-	-	199,500
Total capital assets not being depreciated	199,500	-	-	199,500
Depreciable capital assets:				
Buildings and improvements	3,063,362	-	-	3,063,362
Equipment	1,030,003	-	-	1,030,003
Total depreciable capital assets	4,093,365	-	-	4,093,365
Less accumulated depreciation:				
Buildings and improvements	(1,928,674)	(68,814)	-	(1,997,488)
Equipment	(970,392)	(13,505)	-	(983,897)
Total accumulated depreciation	(2,899,066)	(82,319)	-	(2,981,385)
Total capital assets being depreciated, net	1,194,299	(82,319)	-	1,111,980
Business-type activities capital assets, net	\$ 1,393,799	(82,319)	-	1,311,480

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

Governmental activities:	
General government	\$ 260,081
Public safety	714,498
Judiciary and court related	387,355
Public health and welfare	7,411
Transportation	519,777
Total governmental activities	\$ 1,889,122
Business-type activities:	
County Nursing Home	\$ 82,319

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Discretely Presented Component Unit

Capital asset activity for the Emergency Telephone System Board for the year ended November 30, 2016 was as follows:

	Emergency Telephone System Board of Livingston County		
	Balance as of December 1, 2015	Additions	Deletions
			Balance as of November 30, 2016
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	-	-
Equipment	1,653,151	2,860,590	-
Total depreciable capital assets	1,660,192	2,860,590	-
Less accumulated depreciation:			
Leasehold improvements	(6,542)	(247)	-
Equipment	(1,321,595)	(321,758)	-
Total accumulated depreciation	(1,328,137)	(322,005)	-
Total capital assets being depreciated, net	332,055	2,538,585	-
Discretely presented component unit, capital assets, net	\$ 2,684,757	2,538,585	(2,352,702)

Equipment additions consists of expenditures for a new dispatch telephone and radio system which was placed in service during the year ending November 30, 2016.

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 5: LONG-TERM DEBT

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

	Balance, December 1, 2015	Additions	Deductions	Balance, November 30, 2016	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,607,083	1,594,240	(1,607,083)	1,594,240	99,373
Net pension liability	724,106	5,621,686	(1,787,311)	4,558,481	-
Net OPEB obligation	61,190	39,309	-	100,499	-
Total long-term debt	<u>\$ 2,392,379</u>	<u>7,255,235</u>	<u>(3,394,394)</u>	<u>6,253,220</u>	<u>99,373</u>

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

NOTE 6: 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, 2016:

Assessed valuation (2015)	<u>\$ 672,226,209</u>
Statutory debt limitation (2.875%)	\$ 19,326,504
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 19,326,504</u>

NOTE 7: 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. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report may be obtained on-line at www.imrf.org.

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 7: 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). No County elected officials participate in the ECO plan.

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

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

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

Membership

As of December 31, 2015, the County's plan membership consisted of the following:

	RP	SLEP	VAC
Retirees and beneficiaries	206	17	1
Inactive, non-retired members	228	12	0
Active members	174	29	2
Total	608	58	3

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 7: 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 2015 and the fiscal year ended November 30, 2016 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 2015	9.11%	20.99%	9.36%
County required contribution rate for 2016	8.93%	22.39%	10.15%
County actual contributions for 2015	\$ 735,244	370,534	3,738
County actual contributions for fiscal year 2016	\$ 729,099	388,641	3,942

Payable to the Pension Plan

At November 30, 2016, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2016:

	Payable at November 30, 2016
Regular Plan	\$ 87,507
SLEP Plan	37,801
VAC Plan	442
Total	<u>\$ 125,750</u>

Net Pension Liability

At December 31, 2015, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	VAC	Total
Total Pension Liability	\$ 49,434,091	15,438,826	124,046	64,996,963
Plan Fiduciary Net Position	47,403,169	12,921,392	113,921	60,438,482
Net Pension Liability (Asset)	<u>\$ 2,030,922</u>	<u>2,517,434</u>	<u>10,125</u>	<u>4,558,481</u>

The net pension liabilities were measured as of December 31, 2015, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2015.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 7: **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, 2015, are included as Required Supplementary Information on pages 70-72 of this report. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2015.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 62,998,153	62,274,047	724,106
Changes for the year:			
Service Cost	1,182,866	-	1,182,866
Interest on the Total Pension Liability	4,656,345	-	4,656,345
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(870,811)	-	(870,811)
Changes of Assumptions	235	-	235
Contributions - Employer	-	1,109,516	(1,109,516)
Contributions - Employees	-	492,109	(492,109)
Net Investment Income	-	307,950	(307,950)
Benefit Payments, including Refunds of Employee Contributions	(2,969,825)	(2,969,825)	-
Other (Net Transfer)	-	(775,315)	775,315
Net Changes	1,998,810	(1,835,565)	3,834,375
Balances at December 31, 2015	\$ 64,996,963	60,438,482	4,558,481

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50% (RP) 7.49% (SLEP) or 7.48% (VAC).
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- 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 weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2015:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Single Discount Rate

Single Discount Rates of 7.50% (RP), 7.49% (SLEP) and 7.48% (VAC) were used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. 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
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For purposes of the December 31, 2015 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	ECO
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.57%	3.57%	3.57%
Resulting single discount rate	7.50%	7.49%	7.48%

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.

	Regular Plan		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50)
Total Pension Liability	\$ 55,787,710	49,434,091	44,219,506
Plan Fiduciary Net Position	47,403,169	47,403,169	47,403,169
Net Pension Liability/(Asset)	<u>\$ 8,384,541</u>	<u>2,030,922</u>	<u>(3,183,663)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

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

SLEP Plan			
	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Total Pension Liability	\$ 17,745,625	15,438,826	13,566,175
Plan Fiduciary Net Position	12,921,392	12,921,392	12,921,392
Net Pension Liability/(Asset)	<u>\$ 4,824,233</u>	<u>2,517,434</u>	<u>644,783</u>
VAC Plan			
	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Total Pension Liability	\$ 136,562	124,046	113,269
Plan Fiduciary Net Position	113,921	113,921	113,921
Net Pension Liability/(Asset)	<u>\$ 22,641</u>	<u>10,125</u>	<u>(652)</u>
County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 73,669,897	64,996,963	57,898,950
Plan Fiduciary Net Position	60,438,482	60,438,482	60,438,482
Net Pension Liability/(Asset)	<u>\$ 13,231,415</u>	<u>4,558,481</u>	<u>(2,539,532)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 7: **DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)**

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

For the year ended November 30, 2016, the County recognized pension expense of \$3,009,062. At November 30, 2016, 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	\$ 352,470	721,372
Changes in assumptions	676,820	-
Net difference between projected and actual earnings on pension plan investments	3,918,093	-
Contributions subsequent to the measurement date	1,001,460	-
Total	<u>\$ 5,948,843</u>	<u>721,372</u>

\$1,001,460 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, 2017. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources			
	Regular Plan	SLEP	VAC	Total
2016	\$ 1,208,117	234,123	5,397	1,447,637
2017	734,510	234,123	2,907	971,540
2018	804,028	234,124	1,884	1,040,036
2019	673,113	199,512	1,587	874,212
2020	-	(80,718)	-	(80,718)
Thereafter	-	(26,696)	-	(26,696)
Total	<u>\$ 3,419,768</u>	<u>794,468</u>	<u>11,775</u>	<u>4,226,011</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 8: 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 \$100,499 as of November 30, 2016. Additional disclosures required by this statement are as follows.

In addition to the pension benefits described in Note 7, 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 employees reimburse the County for 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.

Membership in the plan consisted of the following as of November 30, 2016:

Retirees and beneficiaries receiving benefits	5
Terminated plan members entitled to but not yet receiving benefits	0
Active vested plan members	35
Active nonvested plan members	<u>130</u>
Total	<u>170</u>
Number of participating employers	<u>1</u>

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 2016, 5 retirees were receiving health benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2016 were \$24,086.

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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Annual OPEB Cost and Net Obligation – (continued)

The annual required contribution, based on the most recent actuarial valuation as of November 30, 2016, was determined as follows:

Normal cost	
Amortization of unfunded actuarial accrued liability	\$ 29,316
Interest cost	34,920
Total annual required contribution	<u>\$ 64,236</u>
Annual required contribution	\$ 64,236
Interest on net OPEB obligation	2,754
Adjustment to annual required contribution	<u>(3,595)</u>
Annual OPEB cost	63,395
Contributions made	<u>(24,086)</u>
Increase in net OPEB obligation	39,309
Net OPEB obligation - beginning of year	<u>61,190</u>
Net OPEB obligation - end of year	<u>\$ 100,499</u>

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
11/30/2016	\$ 63,395	38.0%	\$ 100,499
11/30/2015	58,135	67.6%	61,190
11/30/2014	57,839	89.8%	42,345

Funded Status and Funding Progress

As of November 30, 2016, the most recent actuarial valuation date, the OPEB was 0% funded. The actuarial accrued liability for benefits was \$568,809 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$568,809. The covered payroll (annual payroll of active employees covered by the OPEB) was \$7,930,905, and the ratio of UAAL to covered payroll was 7 percent.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Funded Status and Funding Progress – (continued)

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, 2016 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included at 4.5% 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, 2016 was 30 years.

NOTE 9: LEASE AGREEMENTS - LESSOR

A. Land – Agricultural Use

On November 16, 2012 the County entered into a lease agreement for 213.8 acres of land, to be used for agricultural purposes only. The lease agreement was in effect from December 1, 2014 through October 31, 2016. The lease was renewed on November 1, 2016 for 24 months at \$301.51 per acre, and requires semi-annual installments of \$32,231. The County recognized revenue of \$64,463 under this lease during the year ended November 30, 2016.

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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 9: LEASE AGREEMENTS - LESSOR – (CONTINUED)

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, 2016.

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, 2016.

E. Union Planters Bank, N.A.

On October 1, 2008, the County entered into a lease agreement with Regions Bank (f.k.a. 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, and the property was sub-leased to CB Richard Ellis Corporation. The lease was terminated in July, 2016 with an agreement that the tenant would pay 50% of the remaining lease payments upon termination. Rental payments were \$2,978 per month under the renewal. The County recognized revenue of \$23,824 under this lease during the year ended November 30, 2016, and received a lease buyout payment of \$36,044.

Future minimum lease payments receivable under leases in effect as of November 30, 2016 total \$529,689 and are scheduled to be collected as follows:

During the years ending November 30,	
2017	\$ 71,882
2018	71,882
2019	7,419
2019	7,419
2021	9,294
Thereafter	361,793
Total	<u>\$ 529,689</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

NOTE 10: OPERATING LEASE AGREEMENTS – LESSEE AND OTHER AGREEMENTS

The County is lessee under the following agreements:

A. ETSB Leases (Component Unit)

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, 2016.

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 was 60 months with monthly payments of \$199. Total rent expense under this lease amounted to \$2,189 for the year ended November 30, 2016.

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, 2016.

The ETSB ceased operations in 2017. Therefore, future minimum lease payments related to the above leases have been excluded from the schedule below. See Note 18 regarding future operations of the ETSB.

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. The lease was updated in June of 2016, and monthly payments under the renewal are \$858. Total rent expense under these leases amounted to \$10,401 for the year ended November 30, 2016.

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, 2016.

C. Livingston County Treasurer

In January 2015, 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 quarterly payments of \$353. Total rent expense under this lease amounted to \$1,412 for the year ended November 30, 2016.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 10: OPERATING LEASE AGREEMENTS – LESSEE AND OTHER AGREEMENTS – (CONTINUED)

D. Livingston County Circuit Clerk

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, 2016.

E. Livingston Public Defender

In December of 2014, the Livingston County Public Defender entered into a lease agreement for the rental of a copy machine. The term of the lease is 42 months with monthly payments of \$113. Total rent expense under this lease amounted to \$1,356 for the year ended November 30, 2016.

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, 2016.

Future minimum lease payments under these agreements as of November 30, 2016 total \$55,282 and are due to be paid as follows:

Year ending November 30,	Primary Government	Component Unit	Total
2017	\$ 25,007	-	25,007
2018	1,323	-	1,323
2019	11,943	-	11,943
2020	11,003	-	11,003
2021	6,006	-	6,006
Thereafter	-	-	-
Total	\$ 55,282	-	55,282

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2016

NOTE 11: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Court Automation	\$ 11,740
County Treasurer's Automation	1,410
Probation Services	89,296
State's Attorney Drug Traffic Prevention*	37,262
State's Attorney Automation*	1,150
Maintenance & Child Support Collection*	7
Circuit Clerk Operations & Administration*	15,449
Tax Sale in Error*	2,725

* No budget was adopted for this fund

NOTE 12: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2016 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General	\$ 40,000	253,572
Public Health	27,038	-
Illinois Municipal Retirement	-	32,958
Mental Health	3,000	-
Non-major Special Revenue Funds:		
Court Systems	25,000	-
Social Security	-	31,080
Law Library	2,099	-
Criminal Justice Grant	308	-
Court Automation	5,000	-
Livingston County Grants	19	-
Victim Coordinator Services	18,000	-
Court Security	55,000	-
Probation Services Fee	48,146	-
Document Storage	10,000	-
Arrestees Medical Costs	5,000	-
Maintenance and Child Support Collection	5,500	-
Vital Records	500	-
GIS Automation	55,000	-
Coroner's Fees	15,000	-
Highway	3,000	-
	<u>\$ 317,610</u>	<u>317,610</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

NOTE 12: INTER-FUND TRANSACTIONS – (CONTINUED)

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

NOTE 13: 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.

NOTE 14: 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 \$228,388 per year.

The County paid \$228,388 to the Emergency Telephone System Board for the year ended November 30, 2016. No fees were payable to the Board at November 30, 2016.

NOTE 15: 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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

NOTE 16: 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 was extended seven times, and expired January 23, 2017. Good Samaritan has vacated the building, and the building will be demolished during the 2017 fiscal year.

NOTE 17: ACCOUNTING CHANGES

Current Changes

During the year ended November 30, 2016, the County adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. This standard addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement provides guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. See Note 3 for the disclosures required under this statement.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 were effective for the fiscal year ending November 30, 2016 – except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement No. 68, which will be effective for the fiscal year ending November 30, 2017. The provisions of this statement did not have an impact on the County's financial statements for the year ended November 30, 2016, as it does not participate in any such pension plans. The provisions of this statement are also not anticipated to have an impact on the County's financial statements for the year ending November 30, 2017.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2016**

NOTE 17: ACCOUNTING CHANGES – (CONTINUED)

Future Accounting Pronouncements

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting For Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures for RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions of Statement No. 74 are effective for the County's OPEB plan for the fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements.

GASB Statement No. 77, *Tax Abatement Disclosures*, requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and reduce the reporting government's tax revenues. The requirements of this statement are effective for the County's fiscal year ending November 30, 2017. The provisions of this statement are expected to have a significant impact on the County's disclosures for the year ending November 30, 2017.

GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*, establishes requirements for pensions provided to employees of state or local government employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local government pension plan, (2) is used to provide defined benefit pensions to both employees of state or local governmental employers and to employees of employers that are not state or local government employers, and (3) has no predominate state or local government employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The requirements of this statement are effective for the County's fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements, as it does not participate in any such pension plans.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The requirements of this statement are effective for the County's fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements.

Notes to Basic Financial Statements
For the Year Ended November 30, 2016

NOTE 18: SUBSEQUENT EVENTS

In December, 2016, the County entered into an intergovernmental agreement with the City of Fairbury, the City of Pontiac, the City of Streator, the Village of Dwight to establish a new 9-1-1 Authority, known as the Vermillion Valley Regional Emergency Communications Joint Authority ("VVRECA" or "Vermillion Valley JETSB"). This agreement eliminated the operations of the LIVCOM ETSB and commenced operation of the VVRECA, effective February 1, 2017. Upon commencement, all equipment and non-real estate assets of LIVCOM ETSB remained the property of Livingston County, but are to be leased to the new Authority for \$1.00 annually. The VVRECA will be governed by a Board of Directors, consisting of appointed representatives from each Member Entity, and each Member Entity will pay an annual service fee, to be determined by the Board. The VVRECA is a legally separate entity and operates on a calendar year. The County has not yet determined whether the VVRECA will be considered a component unit of the County in future years, but it is likely that the new entity will not meet the reporting requirements of a component unit.

Subsequent to year-end, the County approved an early retirement incentive plan, under which eligible employees would receive a one-time payment of \$10,000, plus a \$30,000 deposit to a Health Retirement Account should they choose to exercise the early retirement option. The County estimates the cost of this plan will approximate \$800,000; however, if all eligible employees exercise the option, the County's cost would be \$1,920,000, which has been included in the County's 2017 budget. The County projects that the salary savings resulting from replacement of eligible employees will exceed the cost of the plan.

Management evaluated subsequent events through April 5, 2017, the date the financial statements were available to be issued. Other than the events described above, no amounts were required to be recorded or disclosed in the financial statements as of November 30, 2016 as a result of events occurring between December 1, 2016 and April 5, 2017.

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property taxes	\$ 2,723,220	2,723,220	2,718,899	2,636,412
Replacement tax	473,500	473,500	387,460	437,270
Sales tax	1,595,000	1,595,000	1,344,839	1,409,385
State income tax	1,200,000	1,200,000	1,481,597	1,564,212
Video gaming tax	-	-	12,780	3,305
Operating grants / contributions	1,883,552	1,883,552	2,118,387	2,109,340
Licenses and permits	8,000	8,000	5,969	7,075
Charges for services	4,172,000	4,172,000	5,467,596	5,362,210
Collector's interest and costs	125,000	125,000	116,470	133,998
Interest on investments	106,640	106,640	131,498	132,502
Rent	133,705	133,705	223,045	198,913
Other revenue	1,500	1,500	55,457	32,703
Total revenues	12,422,117	12,422,117	14,063,997	14,027,325
Expenditures:				
Current:				
General and administration	5,829,653	5,834,253	5,242,021	3,734,919
Public safety	4,683,163	5,026,163	4,709,204	4,578,485
Judiciary and court related	2,446,040	2,405,440	2,385,499	2,373,344
Public health and welfare	76,400	76,400	293,276	328,274
Employee benefits	1,013,011	979,011	974,440	911,661
Other expenditures	205,175	55,175	59,985	70,684
Capital outlay	2,384,419	2,261,419	1,378,644	3,413,885
Total expenditures	16,637,861	16,637,861	15,043,069	15,411,252
Excess (deficiency) of revenues over (under) expenditures	(4,215,744)	(4,215,744)	(979,072)	(1,383,927)
Other financing sources (uses):				
Transfers in	374,150	374,150	253,572	309,678
Transfers out	-	-	(40,000)	(40,000)
Proceeds from disposal of capital assets	-	-	-	28,811
Total other financing sources (uses)	374,150	374,150	213,572	298,489
Net change in fund balance	\$ (3,841,594)	(3,841,594)	(765,500)	(1,085,438)
Fund balance, beginning of year			26,245,872	27,331,310
Net change in fund balance			(765,500)	(1,085,438)
Fund balance, end of year			\$ 25,480,372	26,245,872

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property taxes	\$ 402,000	402,000	401,539	402,249
Home Health Fund (Medicare and private pay)	297,528	297,528	231,352	268,873
Women, infants, and children (WIC)	117,408	117,408	111,274	121,064
Community Care / ECIAAA (CCU)	82,200	82,200	81,891	58,968
Grants in kind	500,000	500,000	283,458	322,053
Susan Komen grant	-	-	1,500	6,000
IL Breast & Cervical Cancer Project	87,792	87,792	53,499	61,912
IDPH - local health protection grant	72,851	72,851	72,851	72,858
Vision and hearing grant	4,214	4,214	3,311	2,457
Childhood lead poisoning prevention	4,000	4,000	2,605	1,220
School based health clinic grant	79,420	79,420	38,925	110,785
Family planning program	80,100	80,100	73,526	76,063
Ebola (PHEP)	9,037	9,037	3,171	5,866
Family outreach & case management	94,169	94,169	110,891	87,936
Early period screening diagnosis treatment	130,000	130,000	92,248	117,557
Bioterrorism Preparedness	54,204	54,204	48,604	44,192
Donations	12,000	12,000	11,928	8,667
Humiston trust	21,000	21,000	21,000	21,000
Income from immunizations	158,000	158,000	152,841	145,902
Hubert estate	4,500	4,500	5,308	4,963
Miscellaneous	1,000	1,000	7,769	40
Potential grants	68,803	68,803	670	-
Intensive Prenatal Care Management Grant	90,000	90,000	80,211	89,800
Other clinics	40,000	40,000	7,859	37,478
Wellness clinic	70,000	70,000	68,256	61,565
Women's Health Clinic	16,000	16,000	10,353	13,704
E.H. and food service course	82,931	82,931	68,655	69,577
T.B. clinic	2,500	2,500	1,907	1,302
Diabetes grant	2,160	2,160	500	2,160
Tobacco impact grant	20,714	20,714	16,985	15,852
Healthy families of Illinois grant	181,522	181,522	173,525	169,540
Medicaid match	51,000	51,000	74,827	70,062
Asthma initiative	-	-	25,319	6,250
Interest on investments	2,000	2,000	1,483	1,774
Total revenue	2,839,053	2,839,053	2,340,041	2,479,689

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures:				
Personnel	\$ 1,470,693	1,470,693	1,296,501	1,352,971
Contractual	121,500	121,500	69,801	81,330
Travel - mileage	90,000	90,000	58,409	73,346
Telephone	14,500	14,500	12,809	12,299
Postage	12,000	12,000	6,686	7,500
Rent	55,500	55,500	54,500	54,500
Nurses' supplies	44,000	44,000	24,669	45,511
Printing	17,000	17,000	7,381	15,481
Office supplies	30,500	30,500	26,469	27,622
Copier lease	13,000	13,000	10,629	11,521
Dues and meeting expense	17,000	17,000	10,216	10,356
Bank fees and charges	750	750	800	550
Equipment and repair	10,000	10,000	2,616	1,199
Computer hardware and software	35,000	35,000	40,451	29,387
Donations	15,000	15,000	7,325	8,504
Advertising	14,000	14,000	6,746	5,909
Insurance - employee health	235,500	235,500	190,022	193,055
Contingency	10,000	10,000	-	26
Immunizations - vaccines	115,000	115,000	106,570	106,465
Immunization - grants in kind	100,000	100,000	59,209	63,108
WIC food instruments	400,000	400,000	224,005	258,969
Total expenditures	2,820,943	2,820,943	2,215,814	2,359,609
Excess (deficiency) of revenues over (under) expenditures	18,110	18,110	124,227	120,080
Other financing sources (uses):				
Transfers out to:				
IMRF Fund	(29,200)	(29,200)	(12,958)	(15,590)
Social Security Fund	-	-	(11,080)	(12,954)
Low Cost Spay-Neuter Fund	-	-	-	(66,597)
General Fund	-	-	(3,000)	(3,000)
Total other financing sources (uses)	(29,200)	(29,200)	(27,038)	(98,141)
Net change in fund balance	\$ (11,090)	(11,090)	97,189	21,939
Fund balance, beginning of year			1,184,670	1,162,731
Fund balance, end of year			\$ 1,281,859	1,184,670

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property taxes	\$ 1,265,000	1,265,000	1,263,211	1,197,761
Interest on investments	1,400	1,400	2,921	2,075
Total revenue	1,266,400	1,266,400	1,266,132	1,199,836
Expenditures:				
County payment to Illinois Municipal Retirement	1,306,000	1,306,000	1,117,740	1,116,222
Total expenditures	1,306,000	1,306,000	1,117,740	1,116,222
Excess (deficiency) of revenue over (under) expenditures	(39,600)	(39,600)	148,392	83,614
Other financing sources (uses):				
Transfers in:				
Community healthcare	20,000	20,000	12,958	15,590
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	40,000	40,000	32,958	35,590
Net change in fund balance	\$ 400	400	181,350	119,204
Fund balance, beginning of year			1,083,665	964,461
Fund balance, end of year			\$ 1,265,015	1,083,665

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 894,636	894,636	893,504	911,072
Case coordination	141,000	141,000	173,925	192,980
Medicaid	12,000	12,000	14,221	17,120
Livingston County Commission on Children and Youth	36,000	36,000	45,947	45,110
377 Program administration	79,174	79,174	78,680	79,174
Interest on investments	500	500	727	702
Miscellaneous	-	-	1,047	410
Total revenues	1,163,310	1,163,310	1,208,051	1,246,568
Expenditures:				
Salaries	283,519	283,519	281,889	339,456
Board expenditures	750	750	165	669
Benefits	61,299	61,299	56,589	66,115
Purchases of services:				
Institute for Human Resources	514,479	514,479	514,410	480,421
IHR - Medicaid	10,560	10,560	12,147	26,975
Against domestic violence	27,849	27,849	27,849	27,038
Operation snowball	5,000	5,000	5,000	5,000
Futures Unlimited Case Management	204,701	204,701	199,109	193,943
Systems development	17,596	17,596	2,449	7,583
Audit	3,025	3,025	-	-
Lease/rent	6,500	6,500	6,500	6,501
Professional training, dues, and subscriptions	11,300	11,300	5,066	1,360
Travel, telephones, and meals	8,250	8,250	15,320	21,659
Contractual services - postage, leasing, and repairs	14,191	14,191	5,162	11,881
Physician	-	-	1,600	1,040
Commodities	5,725	5,725	4,202	4,668
Equipment	8,500	8,500	6,414	3,631
Building maintenance	4,000	4,000	-	-
Miscellaneous	-	-	53	-
Total expenditures	1,187,244	1,187,244	1,143,924	1,197,940
Excess (deficiency) of revenues over (under) expenditures	(23,934)	(23,934)	64,127	48,628
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	(3,000)
Net change in fund balance	\$ (23,934)	(23,934)	61,127	45,628
Fund balance, beginning of year			1,239,098	1,193,470
Fund balance, end of year			\$ 1,300,225	1,239,098

Required Supplementary Information
 Illinois Municipal Retirement Fund - Regular Plan
 Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

	2015	2014
TOTAL PENSION LIABILITY		
Service Cost	\$ 832,449	862,899
Interest	3,520,474	3,263,924
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	(222,606)	(86,018)
Changes of Assumptions	-	1,585,373
Benefit Payments, Including Refunds of Member Contributions	(2,439,305)	(1,941,264)
Net Change in Total Pension Liability	1,691,012	3,684,914
Total Pension Liability - Beginning	47,743,079	44,058,165
Total Pension Liability - Ending	<u>\$ 49,434,091</u>	<u>47,743,079</u>
PLAN FIDUCIARY NET POSITION		
Contributions - Employer	\$ 735,244	726,846
Contributions - Member	357,928	364,724
Net Investment Income	241,813	2,839,063
Benefit Payments, Including Refunds of Member Contributions	(2,439,305)	(1,941,264)
Other (net transfer)	(528,110)	79,364
Net Change in Plan Fiduciary Net Position	(1,632,430)	2,068,733
Plan Net Position - Beginning	49,035,599	46,966,866
Plan Net Position - Ending	<u>\$ 47,403,169</u>	<u>49,035,599</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 2,030,922</u>	<u>(1,292,520)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.89%	102.71%
Covered-Employee Payroll	\$ 7,924,324	7,545,660
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	25.63%	-17.13%

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

	2015	2014
TOTAL PENSION LIABILITY		
Service Cost	\$ 346,402	325,012
Interest	1,127,493	1,010,248
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	(651,944)	517,006
Changes of Assumptions	-	238,352
Benefit Payments, Including Refunds of Member Contributions	(526,470)	(509,479)
Net Change in Total Pension Liability	295,481	1,581,139
Total Pension Liability - Beginning	15,143,345	13,562,206
Total Pension Liability - Ending	<u>\$ 15,438,826</u>	<u>15,143,345</u>
PLAN FIDUCIARY NET POSITION		
Contributions - Employer	\$ 370,534	379,838
Contributions - Member	132,384	130,141
Net Investment Income	65,565	754,866
Benefit Payments, Including Refunds of Member Contributions	(526,470)	(509,479)
Other (net transfer)	(245,465)	(5,124)
Net Change in Plan Fiduciary Net Position	(203,452)	750,242
Plan Net Position - Beginning	13,124,844	12,374,602
Plan Net Position - Ending	<u>\$ 12,921,392</u>	<u>13,124,844</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 2,517,434</u>	<u>2,018,501</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	83.69%	86.67%
Covered-Employee Payroll	\$ 1,762,818	1,735,210
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	142.81%	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

	2015	2014
TOTAL PENSION LIABILITY		
Service Cost	\$ 4,015	3,884
Interest	8,378	7,304
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	3,739	310
Changes of Assumptions	235	6,702
Benefit Payments, Including Refunds of Member Contributions	(4,050)	(3,841)
Net Change in Total Pension Liability	12,317	14,359
Total Pension Liability - Beginning	111,729	97,370
Total Pension Liability - Ending	<u>\$ 124,046</u>	<u>111,729</u>
PLAN FIDUCIARY NET POSITION		
Contributions - Employer	\$ 3,738	3,658
Contributions - Member	1,797	1,611
Net Investment Income	572	6,502
Benefit Payments, Including Refunds of Member Contributions	(4,050)	(3,841)
Administrative Expenses	(1,740)	(195)
Net Change in Plan Fiduciary Net Position	317	7,735
Plan Net Position - Beginning	113,604	105,869
Plan Net Position - Ending	<u>\$ 113,921</u>	<u>113,604</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 10,125</u>	<u>(1,875)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	91.84%	101.68%
Covered-Employee Payroll	\$ 39,933	35,799
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	25.35%	-5.24%

Required Supplementary Information
Illinois Municipal Retirement Fund
Schedules of Employer Contributions

Regular Plan					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 721,906	735,244	(13,338)	7,924,324	9.28%
2014	713,819	726,846	(13,027)	7,545,660	9.63%
Sheriff's Law Enforcement Personnel Plan					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 370,015	370,534	(519)	1,762,818	21.02%
2014	379,837	379,838	(1)	1,735,210	21.89%
Veteran's Assistance Employees					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 3,738	3,738	-	39,933	9.36%
2014	3,659	3,658	1	35,799	10.22%

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	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 28-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 23 years for most employers (two employers were financed over 32 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	4.00%
Price Inflation	3.0% - approximate; No explicit price inflation assumption is used in this valuation.
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50% (RP), 7.49% (SLEP), 7.48% (VAC)
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 Healthy 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, 2016 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)
12/31/2015	\$ -	568,809	568,809	0.00%	7,930,905	7.17%
12/31/2013	-	533,277	533,277	0.00%	7,714,999	6.91%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2016

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 2016 budget was adopted on November 12, 2015 and was not amended; however, a resolution authorizing transfer of budgetary amounts within the General Fund was adopted on November 17, 2016.

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, 2016.

OTHER SUPPLEMENTARY INFORMATION

**LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND**

SCHEDULE B-1

**Combining Balance Sheet
November 30, 2016**

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
<u>Assets</u>					
Cash in bank	\$ 2,204,846	12,496	8,332	45,409	89,533
Certificates of deposit	-	600,000	70,000	761,383	1,286,425
Other investments	828,533	-	-	500,000	-
Receivables:					
Accounts	508,845	-	-	14,541	-
Accrued interest	-	57	1	1,758	1,228
Property taxes	160,715	26,178	690	-	-
Prepays	-	-	-	-	-
Due from State of Illinois	538,386	-	-	-	-
Revenue stamps inventory	20,195	-	-	-	-
Total assets	4,261,520	638,731	79,023	1,323,091	1,377,186
<u>Deferred Outflows of Resources</u>					
Property taxes levied for subsequent years	2,471,570	380,000	30,000	-	-
Total assets and deferred outflows	\$ 6,733,090	1,018,731	109,023	1,323,091	1,377,186
<u>Liabilities</u>					
Accounts payable	\$ 164,893	-	-	-	-
Accrued items	344,923	-	-	-	-
Total liabilities	509,816	-	-	-	-
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	2,471,570	380,000	30,000	-	-
<u>Fund balance</u>					
Non-spendable	20,195	-	-	-	-
Restricted	-	636,485	1,777	-	-
Committed	-	-	-	1,323,091	1,377,186
Assigned	-	2,246	77,246	-	-
Unassigned	3,731,509	-	-	-	-
Total fund balance	3,751,704	638,731	79,023	1,323,091	1,377,186
Total liabilities, deferred inflows and fund balance	\$ 6,733,090	1,018,731	109,023	1,323,091	1,377,186

**LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND**

**SCHEDULE B-1
(CONTINUED)**

**Combining Balance Sheet
November 30, 2016**

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Capital Projects	Totals
<u>Assets</u>						
Cash in bank	\$ 56,472	187,871	6,991,667	64,541	4,035,329	13,696,496
Certificates of deposit	500,000	-	382,656	-	5,030,208	8,630,672
Other investments	-	-	816,116	-	-	2,144,649
Receivables:						
Accounts	-	-	368,191	-	-	891,577
Accrued interest	-	-	45	-	7,505	10,594
Property taxes	-	-	-	-	-	187,583
Prepays	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	538,386
Revenue stamps inventory	-	-	-	-	-	20,195
Total assets	<u>556,472</u>	<u>187,871</u>	<u>8,558,675</u>	<u>64,541</u>	<u>9,073,042</u>	<u>26,120,152</u>
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	2,881,570
Total assets and deferred outflows	<u>\$ 556,472</u>	<u>187,871</u>	<u>8,558,675</u>	<u>64,541</u>	<u>9,073,042</u>	<u>29,001,722</u>
<u>Liabilities</u>						
Accounts payable	\$ -	-	108,830	-	21,134	294,857
Accrued items	-	-	-	-	-	344,923
Total liabilities	<u>-</u>	<u>-</u>	<u>108,830</u>	<u>-</u>	<u>21,134</u>	<u>639,780</u>
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	2,881,570
<u>Fund balance</u>						
Non-spendable	-	-	-	-	-	20,195
Restricted	-	-	-	-	-	638,262
Committed	-	187,871	-	64,541	-	2,952,689
Assigned	-	-	8,449,845	-	9,051,908	17,581,245
Unassigned	<u>556,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,287,981</u>
Total fund balance	<u>556,472</u>	<u>187,871</u>	<u>8,449,845</u>	<u>64,541</u>	<u>9,051,908</u>	<u>25,480,372</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 556,472</u>	<u>187,871</u>	<u>8,558,675</u>	<u>64,541</u>	<u>9,073,042</u>	<u>29,001,722</u>

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2016

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement
Revenues:					
Property tax	\$ 2,329,451	379,445	10,003	-	-
Replacement tax	387,460	-	-	-	-
Sales tax	1,344,839	-	-	-	-
State income tax	1,481,597	-	-	-	-
Video gaming tax	12,780	-	-	-	-
Federal revenue	22,869	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	2,095,518	-	-	-	-
Licenses and permits	5,969	-	-	-	-
Charges for services	1,117,772	-	-	-	-
Collector's interest and costs	116,470	-	-	-	-
Interest on investments	3,433	669	334	19,391	12,891
Rent	158,582	-	-	-	-
Other revenue	22,515	-	-	32,942	-
Total revenues	9,099,255	380,114	10,337	52,333	12,891
Expenditures:					
Current:					
General and administration	2,512,861	518,501	37,831	2,098,107	-
Public safety	4,709,204	-	-	-	-
Judiciary and court related	2,385,499	-	-	-	-
Public health and welfare	81,385	-	-	-	-
Employee benefits	974,440	-	-	-	-
Other expenditures	56,115	-	-	-	-
Capital outlay	338,116	-	-	-	-
Total expenditures	11,057,620	518,501	37,831	2,098,107	-
Excess (deficiency) of revenues over (under) expenditures	(1,958,365)	(138,387)	(27,494)	(2,045,774)	12,891
Other financing sources (uses):					
Transfers in	2,293,979	-	-	-	-
Transfers out	(40,000)	(25,000)	-	(150,000)	(75,476)
Total other financing sources (uses)	2,253,979	(25,000)	-	(150,000)	(75,476)
Net change in fund balance	295,614	(163,387)	(27,494)	(2,195,774)	(62,585)
Fund balance, beginning of year,	3,456,090	802,118	106,517	3,518,865	1,439,771
Net change in fund balance	295,614	(163,387)	(27,494)	(2,195,774)	(62,585)
Fund balance, end of year	\$ 3,751,704	638,731	79,023	1,323,091	1,377,186

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, 2016

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Capital Projects	Totals
Revenues:						
Property tax	\$ -	-	-	-	-	2,718,899
Replacement tax	-	-	-	-	-	387,460
Sales tax	-	-	-	-	-	1,344,839
State income tax	-	-	-	-	-	1,481,597
Video gaming tax	-	-	-	-	-	12,780
Federal revenue	-	-	-	-	-	22,869
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	-	2,095,518
Licenses and permits	-	-	-	-	-	5,969
Charges for services	-	-	4,349,824	-	-	5,467,596
Collector's interest and costs	-	-	-	-	-	116,470
Interest on investments	407	113	26,149	78	68,033	131,498
Rent	-	-	-	64,463	-	223,045
Other revenue	-	-	-	-	-	55,457
Total revenues	407	113	4,375,973	64,541	68,033	14,063,997
Expenditures:						
Current:						
General and administration	-	-	74,721	-	-	5,242,021
Public safety	-	-	-	-	-	4,709,204
Judiciary and court related	-	-	-	-	-	2,385,499
Public health and welfare	-	-	-	-	211,891	293,276
Employee benefits	-	-	-	-	-	974,440
Other expenditures	-	-	-	-	3,870	59,985
Capital outlay	-	-	1,038,341	-	2,187	1,378,644
Total expenditures	-	-	1,113,062	-	217,948	15,043,069
Excess (deficiency) of revenues over (under) expenditures	407	113	3,262,911	64,541	(149,915)	(979,072)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	2,293,979
Transfers out	-	-	(1,789,931)	-	-	(2,080,407)
Total other financing sources (uses)	-	-	(1,789,931)	-	-	213,572
Net change in fund balance	407	113	1,472,980	64,541	(149,915)	(765,500)
Fund balance, beginning of year,	556,065	187,758	6,976,865	-	9,201,823	26,245,872
Net change in fund balance	407	113	1,472,980	64,541	(149,915)	(765,500)
Fund balance, end of year	\$ 556,472	187,871	8,449,845	64,541	9,051,908	25,480,372

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 2,333,220	2,333,220	2,329,451	2,127,260
Replacement tax	473,500	473,500	387,460	437,270
Sales tax	1,595,000	1,595,000	1,344,839	1,409,385
State income tax	1,200,000	1,200,000	1,481,597	1,564,212
Video gaming tax	-	-	12,780	3,305
Election grants - state and federal	45,000	45,000	22,869	23,375
State of Illinois and other reimbursements:				
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	36,000	47,000
Probation grants in aid	325,000	325,000	185,841	451,799
Supervisor of Assessments	33,300	33,300	26,294	34,913
ESDA	10,000	10,000	9,589	12,395
Sheriff's town contracts	124,500	124,500	116,042	128,875
Jail reimbursement	1,000,000	1,000,000	1,410,559	982,976
Justice benefits	4,000	4,000	2,800	4,000
K-9 unit reimbursement	11,000	11,000	-	82,048
Miscellaneous grants	-	-	15,321	48,887
Total State of Illinois and other reimbursements	1,838,552	1,838,552	2,095,518	2,085,965
Charges for services:				
Assessor	16,000	16,000	30,719	16,272
Animal Control Fees	66,000	66,000	62,050	66,194
State Attorney's Fees	30,000	30,000	27,455	26,405
Licenses and permits (regional planning)	8,000	8,000	5,969	7,075
County Clerk/Recorder	275,000	275,000	230,222	234,559
Court services	5,000	5,000	3,315	1,400
Circuit Clerk	630,000	630,000	653,237	673,823
Sheriff's services and reimbursements	94,000	94,000	71,284	66,325
Court appointed attorney	56,000	56,000	39,490	41,920
Total charges for services	1,180,000	1,180,000	1,123,741	1,133,973
Collector's interest and costs	125,000	125,000	116,470	133,998
Interest on investments	1,750	1,750	3,433	2,932
Rents	133,705	133,705	158,582	198,913
Miscellaneous	1,500	1,500	22,515	32,448
Total revenues	8,927,227	8,927,227	9,099,255	9,153,036

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 16,500	16,500	14,600	13,388
Committee work	49,500	49,500	39,400	38,145
Audit and budget preparation	84,000	84,000	80,900	78,550
Mileage	14,000	14,000	13,675	13,861
Dues	2,000	2,000	1,829	1,829
Other	5,600	5,600	4,399	4,000
Total County Board members	171,600	171,600	154,803	149,773
County Board Office:				
Coordinator salary	64,109	64,109	64,312	62,573
Schools, meetings, and mileage	2,400	2,400	3,492	3,516
Professional associations	1,500	1,500	1,500	1,500
Supplies and equipment	2,000	2,000	1,359	1,321
Minor capital equipment	-	-	-	6,705
Printing	2,500	2,500	1,295	1,140
Total County Board Office	72,509	72,509	71,958	76,755
Human Resources:				
Human resources specialist salary	52,224	52,224	52,391	50,975
Schools, meetings, and mileage	5,000	5,000	893	8,453
Postage	200	200	185	279
Printing	4,000	4,000	2,401	4,789
Dues	3,500	3,500	3,114	3,493
Miscellaneous employee support	1,000	1,000	937	815
Supplies and equipment	1,500	1,500	687	1,486
Drug testing/fitness for duty	2,500	2,500	1,270	1,792
Total Human Resources	69,924	69,924	61,878	72,082
Information Technology:				
Information technology specialist salary	87,000	87,000	86,367	54,740
Miscellaneous salary	25,000	25,000	22,124	21,586
Schools, meetings, mileage	3,000	3,000	2,374	5,029
Cell phone stipend	900	900	1,200	733
Supplies and equipment	1,300	1,300	812	1,807
Data processing purchase	600	600	685	515

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Telephone - all offices	\$ 60,000	60,000	41,923	52,727
UPS/shipping fee	250	250	15	37
Enterprise system maintenance	86,000	86,000	93,414	74,052
Computer and website costs	5,050	5,050	4,893	5,588
Software	4,500	4,500	5,880	6,373
Printing and copying	23,500	23,500	22,710	2,704
Consulting	6,000	6,000	3,626	32,458
Equipment Maintenance	-	-	-	4,000
Equipment	30,500	30,500	40,395	31,590
Total Information Technology	333,600	333,600	326,418	293,939
County Clerk:				
County Clerk's salary	65,800	65,800	66,157	66,233
Deputies and switchboard operator	172,556	172,556	168,035	167,532
Maintenance/typewriter, microfilm	8,700	8,700	8,011	7,740
Postage and meter rent	8,080	8,080	8,224	6,455
Schools, meetings, and mileage	2,800	2,800	1,530	2,479
Memberships/dues	350	350	300	670
Supplies and equipment	7,250	7,250	5,242	6,407
Bookkeeping supplies and maintenance	3,320	3,320	4,269	5,299
Miscellaneous	50	50	-	969
Total County Clerk	268,906	268,906	261,768	263,784
Elections:				
Election deputy salary	29,816	34,416	34,244	29,496
Part-time Salaries	9,000	9,000	2,338	127
General primary judges' pay	39,000	39,000	37,268	-
General election judges' pay	39,000	39,000	35,566	30,727
General primary printing	7,000	7,000	3,817	-
General election printing	5,800	5,800	4,233	1,843
County supplies	700	700	120	498
General primary supplies	46,000	46,000	43,824	40,100
General election supplies	46,000	46,000	42,252	43,105
Federal Election Grants	-	-	5,274	-
Voter registration and fees	4,500	4,500	2,675	10,988
Election equipment	5,000	5,000	2,174	-
Computer purchase and maintenance	14,300	14,300	12,917	11,793
Computer software	19,000	19,000	18,800	18,440
Total Elections	265,116	269,716	245,502	187,117

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 65,800	65,800	66,157	66,233
Deputy salaries	61,945	61,945	61,729	60,060
Part-time salaries	2,000	2,000	1,503	644
Computer service	14,000	14,000	13,164	13,285
Schools, meetings, and mileage	1,455	1,455	1,066	815
Supplies and equipment	7,000	7,000	6,590	8,000
Minor capital equipment	-	-	-	19,413
Tax bills - supplies and expense	17,500	17,500	17,460	18,990
Total County Treasurer	169,700	169,700	167,669	187,440
Finance:				
Finance Resource Specialist salary	57,650	57,650	57,957	64,836
Part-time salaries	14,650	14,650	14,813	14,246
Meetings and education	740	740	76	-
Mileage	350	350	339	45
Supplies and equipment	1,530	1,530	457	1,236
Dues	200	200	-	200
Total Finance	75,120	75,120	73,642	80,563
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	102,580	102,580	88,220	69,727
Deputies salaries	87,450	87,450	92,466	101,031
GIS map specialist	39,500	39,500	39,842	38,535
Computer Services	35,570	35,570	39,149	36,521
County mapping	9,000	9,000	13,470	5,641
Meetings and education	4,000	4,000	3,216	3,951
Mileage	1,000	1,000	430	560
Printing - legal notices	18,000	18,000	1,358	27,482
Supplies and equipment	8,000	8,000	6,820	7,853
Minor capital equipment	1,500	1,500	528	-
Total Supervisor of Assessments	306,600	306,600	285,499	291,301
Board of Review:				
Members salaries	14,500	14,500	13,806	13,806
Mileage	1,000	1,000	1,208	794
Total Board of Review	15,500	15,500	15,014	14,600

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 19,434	19,434	19,499	19,246
Assistant	18,050	18,050	9,425	9,802
Secretary	17,375	17,375	17,129	16,871
Planning commissioner per diem	4,000	4,000	975	1,625
Meetings and education	400	400	55	35
Mileage	8,000	8,000	6,220	6,852
Postage	1,300	1,300	780	702
Publication	2,300	2,300	2,266	1,784
Office supplies	1,450	1,450	989	1,265
Total Regional Planning and Zoning	72,309	72,309	57,338	58,182
Livingston Board of Appeals:				
Per diem	3,000	3,000	2,520	2,320
Mileage	1,100	1,100	1,253	1,143
Total Livingston Board of Appeals	4,100	4,100	3,773	3,463
Maintenance - General:				
Maintenance supervisor's wages	60,000	60,000	63,246	60,400
Custodial wages	130,876	130,876	115,776	127,098
Building maintenance salaries	172,202	172,202	173,074	216,105
Waste disposal	1,500	1,500	675	783
Equipment maintenance	-	-	954	5,854
Vehicle maintenance	1,000	1,000	1,436	1,241
Schools, meetings, mileage	2,000	2,000	1,222	1,106
Cell phone stipend	1,500	1,500	841	1,219
Minor capital equipment	-	-	-	-
County tool replacement and repair	500	500	2,957	5,076
Service contracts	3,500	3,500	6,745	-
Total Maintenance - General	373,078	373,078	366,926	418,882

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 8,200	8,200	11,870	12,815
Elevator maintenance	4,500	4,500	2,877	2,996
Maintenance of equipment	3,000	3,000	6,574	8,121
Security - equipment	2,000	2,000	-	-
Electricity	30,000	30,000	24,070	23,900
Gas	20,000	20,000	7,799	10,258
Water	5,500	5,500	4,679	4,580
Cleaning supplies	4,000	4,000	3,062	5,607
Beautification	4,000	4,000	3,383	2,712
Life safety inspection	2,700	2,700	15,384	-
Service contracts	1,800	1,800	2,925	-
Total Maintenance - Courthouse	85,700	85,700	82,623	70,989
Maintenance - Law and Justice Center:				
General building and maintenance	14,000	14,000	13,498	15,936
Elevator maintenance	1,000	1,000	1,581	640
Equipment maintenance	20,000	20,000	49,814	20,978
Courthouse security - maintenance	4,500	4,500	-	10,785
Electricity	75,000	75,000	86,009	84,094
Gas	30,000	30,000	11,415	14,071
Water and sewer	12,500	12,500	10,344	12,212
Cleaning supplies	3,000	3,000	3,323	4,803
Equipment and supplies	-	-	-	531
Beautification	2,750	2,750	2,932	4,128
Life safety inspection	6,700	6,700	6,795	-
Service contracts	13,750	13,750	13,721	-
Total Maintenance - Law and Justice	183,200	183,200	199,432	168,178
Maintenance - Public Safety Complex:				
General building repairs	28,800	28,800	13,831	31,386
Equipment maintenance	30,000	30,000	32,651	37,121
Elevator maintenance	1,000	1,000	669	-
Grounds maintenance	-	-	942	-
Snow removal	1,500	1,500	-	1,360
Electricity	125,000	125,000	142,471	135,126
Gas	60,000	60,000	30,594	44,129
Water	38,000	38,000	38,590	33,425
Cleaning supplies	2,500	2,500	1,962	4,026
Life safety inspection	10,500	10,500	23,355	-
Service contracts	1,200	1,200	2,325	-
Total Maintenance - Public Safety	298,500	298,500	287,390	286,573

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
General and administration (Continued):				
Regions Bank Building:				
General building repairs	\$ 1,840	1,840	4,470	5,425
Equipment maintenance	2,000	2,000		
Electricity	12,000	12,000	6,555	10,934
Heat/gas	6,000	6,000	2,170	2,995
Water	1,000	1,000	736	629
Beautification	1,000	1,000	7,261	3,966
Cleaning supplies	250	250	52	1,653
Life Safety	200	200	1,667	-
Service	910	910	910	-
Total Regions Bank Building	25,200	25,200	23,821	25,602
Total general and administration	2,790,662	2,795,262	2,685,454	2,649,223
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	73,000	73,000	73,401	74,604
Public Safety Director	2,500	2,500	2,514	2,555
Chief Deputy	77,414	77,414	77,821	66,526
Deputies salaries	1,485,584	1,485,584	1,492,080	1,338,526
Secretaries	98,204	98,204	102,498	96,723
Deputies paid holiday	95,500	95,500	84,887	81,556
Deputies overtime	100,000	100,000	72,769	103,018
Sheriff's Merit Commission	1,000	1,000	700	650
Legal fee/union activity	-	-	-	2,300
Investigative costs	3,500	3,500	3,680	3,361
LEADS/LEMS	-	-	-	12,111
Radio maintenance	17,000	17,000	12,415	15,000
Auto maintenance	190,000	190,000	131,792	132,740
School and travel	20,000	20,000	11,398	25,010
Dues	2,500	2,500	877	310
Supplies and equipment	15,000	15,000	13,630	19,771
Proactive unit - supplies and equipment	-	-	-	82
Uniform replacement	65,000	65,000	49,465	60,862
Court security - uniform replacement	-	-	-	9
Automobiles	120,000	120,000	162,776	495,363
Replacement vests	3,000	3,000	1,918	3,639
Total Sheriff	2,369,202	2,369,202	2,294,621	2,534,716

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
Public Safety (Continued):				
Jail:				
Jail administration	\$ 127,410	127,410	129,453	125,333
TCCO/admin/PT help	1,057,013	1,057,013	997,581	1,013,930
Courthouse security pay	250,123	250,123	290,029	224,045
TCCO/paid holiday	33,000	33,000	24,350	12,927
Overtime	70,000	160,000	155,458	115,880
Inmate meals	100,000	160,000	140,347	114,609
Inmate meals - transfers	85,000	85,000	73,135	72,075
School and travel	30,000	30,000	37,702	38,033
Board and care of prisoners	51,049	51,049	47,583	58,115
Prisoners - medical	160,000	160,000	147,143	154,538
Prisoner medical - federal	-	25,000	43,202	-
Supplies	10,000	10,000	10,623	11,559
Vests - transport officers	-	-	-	21,392
Uniform replacement	65,000	65,000	67,312	66,693
Vehicles	-	-	-	50,947
Contractual services	-	-	-	-
Total Jail	2,038,595	2,213,595	2,163,918	2,079,535
County Coroner:				
Salary	55,000	55,000	55,277	53,676
Chief deputy coroner's salary	12,000	12,000	12,066	12,033
Assistant coroner's salary	9,200	9,200	5,717	4,649
Coroner's secretary	37,571	37,571	37,701	36,681
Extra summer help	3,000	3,000	595	595
On call pay	6,700	6,700	5,668	6,036
Inquests	-	-	-	-
Photocopier rental and maintenance	1,840	1,840	1,072	896
Registration/education	3,500	3,500	1,569	3,748
Mileage	4,000	4,000	2,183	2,829
Cell phones	800	800	364	636
Dues	1,020	1,020	650	650
Post mortem autopsies	48,977	108,977	110,353	91,055
Office supplies	5,500	5,500	7,183	3,600
OSHA supplies	1,700	1,700	1,016	-
Equipment	5,000	5,000	2,309	5,072
Total County Coroner	195,808	255,808	243,723	222,156

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Administrator salary	\$ -	-	-	113,150
Warden salary	5,000	5,000	3,860	4,030
Secretaries salary	27,878	27,878	24,999	27,553
Professional services	11,000	11,000	7,700	5,059
Vehicle maintenance	-	-	-	10,824
Education and training	3,000	3,000	975	2,252
Lease / rental	38,000	38,000	36,000	36,000
Office supplies	2,500	2,500	2,116	1,968
Operating expenses	3,000	3,000	2,223	2,335
Total Animal Control	90,378	90,378	77,873	203,171
Solid Waste Management:				
Solid waste management salary	32,390	32,390	32,498	31,603
Solid waste secretary	12,930	12,930	13,272	12,728
Auto maintenance	-	-	-	-
Education, travel, and membership	700	700	362	312
Mileage	2,200	2,200	572	645
Contractual	43,000	28,000	30,552	26,540
Program implementation	700	700	-	24
Office supplies	300	300	103	243
Miscellaneous	-	-	-	-
Total Solid Waste Management	92,220	77,220	77,359	72,095
ESDA:				
Salary	12,960	12,960	12,999	12,641
Cell phone	1,000	1,000	1,270	869
Supplies and other	3,000	3,000	594	279
Unified Command Post operations	3,000	3,000	1,846	1,668
Total ESDA	19,960	19,960	16,709	15,457
Total Public Safety	4,806,163	5,026,163	4,874,203	5,127,130

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	\$ 65,800	65,800	66,157	66,233
Deputies salaries	295,142	303,642	308,581	288,663
Extra help salaries	17,295	17,295	21,568	20,441
Witness fees, summons, subpoenas	850	850	446	468
Mileage	800	800	322	82
Postage	7,000	7,000	7,229	-
Printing	850	850	308	235
Association memberships	395	395	435	530
Supplies	12,407	12,407	11,447	15,698
Equipment	3,000	3,000	-	1,193
Total Circuit Clerk	403,539	412,039	416,493	393,543
State's Attorney's office:				
Salaries:				
State's Attorney salary	166,508	166,508	167,423	170,167
Employees' salary	380,541	348,441	288,260	322,882
Victim Coordinator - salary - Fund A	37,197	37,197	38,595	37,037
Part-time wages	-	-	-	96
Outsourced services	14,000	14,000	26,792	28,607
Trial expenditures	7,000	7,000	4,242	4,568
Appellate services	15,000	15,000	15,000	15,000
Professional services	-	-	31,300	-
Cell phones	2,000	2,000	1,573	1,800
Operating expenditures	7,000	7,000	3,465	2,940
Supplies and equipment	20,000	20,000	18,810	18,948
Total State's Attorney's office	649,246	617,146	595,460	602,045
Public Defender:				
Public Defender	149,860	149,860	150,683	153,153
Part-time Public Defender	38,680	38,680	38,800	37,836
Salaries - Assistant	27,000	27,000	26,659	26,086
Outside legal counsel	57,500	57,500	57,500	57,500
Postage	850	850	844	940
Meetings, meals, mileage	600	600	613	451
Publications	250	250	131	412
Association membership	400	400	382	382
Supplies and equipment	3,825	3,825	3,308	4,146
Total Public Defender	278,965	278,965	278,920	280,906

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
Judiciary and court related (Continued):				
Circuit Court:				
Secretaries	\$ 77,000	107,000	106,681	103,591
Bailiff and matrons	14,000	14,000	11,567	10,411
Court appointed counsel - regular	35,000	35,000	31,007	27,160
Special prosecutor fees	2,500	2,500	2,426	-
Jurors fees and mileage	70,000	88,000	84,807	61,584
Transcript fees	4,000	4,000	7,040	3,228
Pre-sentence evaluation fees	2,500	2,500	-	600
Interpreter fees	5,000	5,000	2,759	3,406
Judges' salaries	1,800	1,800	1,387	1,352
Jurors' meals	-	-	736	1,855
Court appointed physician	35,000	35,000	26,843	45,682
Supplies and equipment	8,000	8,000	12,446	11,406
Supplies and equipment - reporter	500	500	-	889
Books	5,000	5,000	12,790	658
Total Circuit Court	260,300	308,300	300,489	271,822
Jury Commission:				
Jury clerk's salary	12,917	12,917	9,540	10,086
Jury commissioner's salary	1,600	1,600	846	658
Mileage	-	-	-	-
Supplies and equipment	5,800	5,800	6,783	5,948
Total Jury Commission	20,317	20,317	17,169	16,692
Court services department:				
Probation Director	70,000	70,000	70,850	118,622
Probation Supervisor	65,000	-	-	47,149
Probation Officers	465,848	465,848	499,757	459,882
Admin/office assistants	73,375	73,375	64,782	71,804
Overtime / Merit	3,000	3,000	6,392	-
Part-time wages	11,500	11,500	7,701	10,792
Legal Fees	-	-	-	604
Training	4,000	4,000	4,138	2,500
Mileage	3,500	3,500	2,829	5,095
Cell phones	2,500	2,500	2,427	2,106
Postage	2,000	2,000	1,851	1,153
Residential & detention alternatives	13,000	13,000	8,048	6,113
Individual service program	25,000	25,000	15,754	10,745

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department (Continued):				
Contract - juvenile detention	\$ 75,000	75,000	62,042	53,773
Supplies	4,000	4,000	5,598	5,424
Drug testing supplies	12,000	12,000	19,505	12,490
Uniforms	2,950	2,950	4,325	1,171
Equipment	500	500	524	413
Officer's reimbursements	4,000	4,000	969	106
Total Court services department	837,173	772,173	777,492	809,942
Total judiciary and court related	2,449,540	2,408,940	2,386,023	2,374,950
Public Health and Welfare:				
Maintenance - Health and education building:				
General building repairs	8,400	8,400	11,101	17,776
Equipment maintenance	2,000	2,000	15,967	3,136
Electricity	30,000	30,000	26,956	26,656
Heat/gas	20,000	20,000	9,244	12,225
Water	5,000	5,000	5,015	4,899
Cleaning supplies	4,500	4,500	5,970	5,821
Grounds	2,000	2,000	2,030	-
Elevator Maintenance	1,000	1,000	-	-
Life Safety	900	900	1,377	-
Service Contracts	2,600	2,600	3,725	-
Total maintenance - health and education building	76,400	76,400	81,385	70,513
Total Public Health and Welfare	76,400	76,400	81,385	70,513
Employee benefits:				
Employer share of health insurance	1,007,811	973,811	971,880	909,019
Employer share of life insurance	3,200	3,200	2,560	2,612
Employee wellness program	2,000	2,000	-	30
Total employee benefits	1,013,011	979,011	974,440	911,661
Other expenditures:				
Property taxes	8,375	8,375	7,515	14,364
Regional Office of Education	46,800	46,800	48,600	56,320
Contingency / Miscellaneous	150,000	-	-	-
Total other expenditures	205,175	55,175	56,115	70,684
Total expenditures	11,340,951	11,340,951	11,057,620	11,204,161

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Excess (deficiency) of revenues over (under) expenditures	\$ (2,413,724)	(2,413,724)	(1,958,365)	(2,051,125)
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	1,789,931	1,789,931	1,789,931	1,077,707
Streator Host Agreement Account	92,820	92,820	75,476	72,605
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 Grants Fund	-	-	19	-
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
County Clerk Vital Records Fund	500	500	500	500
Treasurer Automation Fund	-	-	-	-
Victim Coordinator Services Fund	18,000	18,000	18,000	14,000
Maintenance and Child Support Fee Fund	5,500	5,500	5,500	5,500
Probation Service Fee Fund	132,000	132,000	48,146	71,574
Court Systems Fund	40,000	40,000	25,000	35,000
Court Security Fund	70,000	70,000	55,000	60,000
Court Automation Fund	5,000	5,000	5,000	5,000
Document Storage Fund	10,000	10,000	10,000	10,000
Law Library Fund	2,150	2,150	2,099	2,104
Arrestees' Medical Costs Fund	7,000	7,000	5,000	7,000
Criminal Justice Grant Fund	-	-	308	-
Coroners Fees Fund	15,000	15,000	15,000	20,000
Operating transfers out to:				
Illinois Municipal Retirement Fund	-	-	(20,000)	(20,000)
Social Security Fund	-	-	(20,000)	(20,000)
Proceeds from disposal of capital assets	-	-	-	28,811
Total other financing sources (uses)	2,431,901	2,431,901	2,253,979	1,623,801
Net change in fund balance	\$ 18,177	18,177	295,614	(427,324)
Fund balance, beginning of year			3,456,090	3,883,414
Fund balance, end of year			\$ 3,751,704	3,456,090

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 380,000	380,000	379,445	499,109
Interest on investments	300	300	669	335
Other revenue	-	-	-	55
Total revenues	380,300	380,300	380,114	499,499
Expenditures:				
Current:				
General and administration:				
Business auto insurance	55,000	55,000	-	48,489
General liability insurance	147,000	147,000	517,821	144,973
Bonds	9,765	9,765	180	4,205
Property insurance	178,500	178,500	-	156,500
Property appraisal	500	500	500	1,000
Worker's compensation insurance	168,000	168,000	-	158,800
Total expenditures	558,765	558,765	518,501	513,967
Excess (deficiency) of revenues over (under) expenditures	(178,465)	(178,465)	(138,387)	(14,468)
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	\$ (203,465)	(203,465)	(163,387)	(39,468)
Fund balance, beginning of year			802,118	841,586
Fund balance, end of year			\$ 638,731	802,118

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 10,000	10,000	10,003	10,043
Interest on investments	250	250	334	290
Total revenues	10,250	10,250	10,337	10,333
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	40,000	40,000	37,831	20,052
Total expenditures	40,000	40,000	37,831	20,052
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (29,750)</u>	<u>(29,750)</u>	(27,494)	(9,719)
Fund balance, beginning of year			106,517	116,236
Fund balance, end of year			<u>\$ 79,023</u>	<u>106,517</u>

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Insurance reimbursements	\$ -	-	32,942	-
Interest on investments	25,000	25,000	19,391	26,705
Total revenues	25,000	25,000	52,333	26,705
Expenditures:				
Current:				
General and administrative:				
Economic development grants and loans	2,227,576	2,227,576	1,803,348	80,000
Odell tower operations	20,000	20,000	43,901	11,252
Livingston Co. Soil & Water	23,000	23,000	23,000	23,000
Recreational development	100,000	100,000	-	26,100
Dispatch funding	229,500	229,500	227,858	226,201
Total expenditures	2,600,076	2,600,076	2,098,107	366,552
Excess (deficiency) of revenues over (under) expenditures	(2,575,076)	(2,575,076)	(2,045,774)	(339,847)
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	\$ (2,725,076)	(2,725,076)	(2,195,774)	(489,847)
Fund balance, beginning of year			3,518,865	4,008,712
Fund balance, end of year			\$ 1,323,091	3,518,865

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Interest on investments	\$ 7,000	7,000	12,891	9,494
Total revenues	7,000	7,000	12,891	9,494
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	7,000	7,000	12,891	9,494
Other financing sources (uses):				
Operating transfers out	(92,820)	(92,820)	(75,476)	(72,605)
Total other financing sources (uses)	(92,820)	(92,820)	(75,476)	(72,605)
Net change in fund balance	\$ (85,820)	(85,820)	(62,585)	(63,111)
Fund balance, beginning of year			1,439,771	1,502,882
Fund balance, end of year			\$ 1,377,186	1,439,771

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Interest on investments	\$ 210	210	407	245
Total revenues	210	210	407	245
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 210	210	407	245
Fund balance, beginning of year			556,065	555,820
Fund balance, end of year			\$ 556,472	556,065

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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Interest on investments	\$ 130	130	113	129
Windfarm application fees	-	-	-	189,758
Total revenues	130	130	113	189,887
Expenditures:				
Current:				
General and administration				
Salaries	-	-	-	7,698
Meeting expense	-	-	-	76,760
Consulting service	-	-	-	199,475
Mileage	-	-	-	2,805
Total expenditures	-	-	-	286,738
Excess (deficiency) of revenues over (under) expenditures	\$ 130	130	113	(96,851)
Fund balance, beginning of year			187,758	284,609
Fund balance, end of year			\$ 187,871	187,758

**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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Contract payments	\$ 3,000,000	3,000,000	4,349,824	4,045,554
Interest on investments	20,000	20,000	26,149	26,264
Other revenues	-	-	-	200
Total revenues	3,020,000	3,020,000	4,375,973	4,072,018
Expenditures:				
Current:				
General and administration:				
Miscellaneous	-	-	-	5,850
Tort liability expenditure	-	-	-	34,000
Legal fees	-	-	74,721	-
Capital outlay:				
General fund information tech equipment	33,500	33,500	24,173	74,438
General fund finance	38,000	38,000	32,138	122,045
General fund capital projects	141,969	141,969	32,246	15,000
General fund Sheriff equipment	45,600	45,600	47,817	-
ETSB Capital	635,000	635,000	514,487	2,366,502
Courthouse	-	-	5,000	2,169
Law & justice building	500,000	500,000	89,466	43,847
H&E building	50,000	50,000	57,010	-
Equipment building	115,000	115,000	-	-
Public Safety Facility	4,000	4,000	-	81,795
Highway improvements	200,000	200,000	202,898	16,375
Veterans' Assistance vehicles	35,000	35,000	33,106	-
Total expenditures	1,798,069	1,798,069	1,113,062	2,762,021
Excess (deficiency) of revenues over (under) expenditures	1,221,931	1,221,931	3,262,911	1,309,997
Other financing sources (uses):				
Transfer to General Fund	(1,789,931)	(1,789,931)	(1,789,931)	(1,077,707)
Total other financing sources (uses)	(1,789,931)	(1,789,931)	(1,789,931)	(1,077,707)
Net change in fund balance	\$ (568,000)	(568,000)	1,472,980	232,290
Fund balance, beginning of year			6,976,865	6,744,575
Fund balance, end of year			\$ 8,449,845	6,976,865

COUNTY OF LIVINGSTON, ILLINOIS
RECREATION COMMITTEE ACCOUNT

SCHEDULE B-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Farm rental	\$ 64,453	64,453	64,463	-
Interest on investments	-	-	78	-
Total revenues	64,453	64,453	64,541	-
Expenditures:				
Current:				
Real estate taxes (farm)	3,700	3,700	-	-
Capital outlay:				
Project expenses	60,753	60,753	-	-
Total expenditures	64,453	64,453	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	64,541	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 64,541	-

LIVINGSTON COUNTY, ILLINOIS
CAPITAL PROJECTS ACCOUNT

SCHEDULE B-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Interest on investments	\$ 52,000	52,000	68,033	66,108
Total revenues	52,000	52,000	68,033	66,108
Expenditures				
Capital projects	-	-	2,187	-
Demolition - Livingston Manor	-	-	3,870	-
Community Healthcare Program	300,000	300,000	211,891	257,761
Total expenditures	300,000	300,000	217,948	257,761
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (248,000)</u>	<u>(248,000)</u>	(149,915)	(191,653)
Fund balance, beginning of year			9,201,823	9,393,476
Fund balance, end of year			<u>\$ 9,051,908</u>	<u>9,201,823</u>

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2016

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, 2016

Law Library Fund

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

Indemnity Fund

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

Special Recording Fee Fund

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

Sheriff Drug Traffic Prevention Fund

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

Court Automation Fund

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

County Treasurer's Automation Fund

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

Victim Coordinator Services Fund

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

Veteran's Assistance Fund

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

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2016

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. This fund was closed during the year ended November 30, 2016.

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2016

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. This fund was closed during the year ended November 30, 2016.

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, 2016

		Special Revenue Funds						
		Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
<u>Assets</u>								
Cash in bank	\$	1,496,183	229,302	50,024	864	631	426,495	4,670
Certificates of deposit		2,744,000	750,000	125,000	426,000	90,000	-	-
Other investments		438,518	-	432,821	-	-	-	-
Receivables:								
Accounts		136,314	116,250	-	-	-	-	-
Accrued interest		859	309	35	229	75	61	-
Property taxes		189,778	46,045	-	22,779	23,159	28,291	-
Due from others		-	-	-	-	-	-	-
Due from State of Illinois		61,478	-	53,258	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets		5,067,130	1,141,906	661,138	449,872	113,865	454,847	4,670
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years		2,773,904	668,306	-	338,188	341,507	417,186	-
Total assets and deferred outflows	\$	7,841,034	1,810,212	661,138	788,060	455,372	872,033	4,670
<u>Liabilities</u>								
Accounts payable	\$	273,426	33,411	-	136,275	101,261	972	-
Due to others		10,304	-	-	-	-	-	-
Accrued items		28,982	16,903	7,076	-	-	-	-
Total liabilities		312,712	50,314	7,076	136,275	101,261	972	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		2,773,904	668,306	-	338,188	341,507	417,186	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		1,773,056	-	-	110,429	11,662	67,350	-
Committed		419,579	-	-	-	-	-	4,670
Assigned		2,561,783	1,091,592	654,062	203,168	942	386,525	-
Unassigned		-	-	-	-	-	-	-
Total fund balance (deficit)		4,754,418	1,091,592	654,062	313,597	12,604	453,875	4,670
Total liabilities, deferred inflows, and fund balance	\$	7,841,034	1,810,212	661,138	788,060	455,372	872,033	4,670

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2016

	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	\$ 142,639	9,782	18,448	11,057	6,699	17,478	4,344
Certificates of deposit	550,000	-	275,000	105,000	-	60,000	8,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	829	-	8,620	-	-	-	4,135
Accrued interest	105	-	-	-	-	-	-
Property taxes	48,574	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	<u>742,147</u>	<u>9,782</u>	<u>302,068</u>	<u>116,057</u>	<u>6,699</u>	<u>77,478</u>	<u>16,479</u>
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	705,000	-	-	-	-	-	-
Total assets and deferred outflows	<u>\$ 1,447,147</u>	<u>9,782</u>	<u>302,068</u>	<u>116,057</u>	<u>6,699</u>	<u>77,478</u>	<u>16,479</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	705,000	-	-	-	-	-	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	742,147	6,333	94,463	44,310	5,386	23,034	1,952
Committed	-	3,449	-	71,747	-	54,444	14,527
Assigned	-	-	207,605	-	1,313	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	<u>742,147</u>	<u>9,782</u>	<u>302,068</u>	<u>116,057</u>	<u>6,699</u>	<u>77,478</u>	<u>16,479</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,447,147</u>	<u>9,782</u>	<u>302,068</u>	<u>116,057</u>	<u>6,699</u>	<u>77,478</u>	<u>16,479</u>

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2016

	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	\$ 5,375	180,847	11,113	58,020	11,877	16,922
Certificates of deposit	-	-	-	140,000	90,000	-
Other investments	5,697	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	-
Accrued interest	-	23	-	-	-	-
Property taxes	-	10,648	-	-	-	-
Due from others	-	-	-	-	-	-
Due from State of Illinois	3,483	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	14,555	191,518	11,113	198,020	101,877	16,922
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	154,500	-	-	-	-
Total assets and deferred outflows	\$ 14,555	346,018	11,113	198,020	101,877	16,922
<u>Liabilities</u>						
Accounts payable	\$ -	1,507	-	-	-	-
Due to others	-	-	-	-	-	-
Accrued items	-	5,003	-	-	-	-
Total liabilities	-	6,510	-	-	-	-
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	154,500	-	-	-	-
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	14,292	185,008	3,964	85,282	-	13,096
Committed	263	-	7,149	112,738	101,877	-
Assigned	-	-	-	-	-	3,826
Unassigned	-	-	-	-	-	-
Total fund balance (deficit)	14,555	185,008	11,113	198,020	101,877	16,922
Total liabilities, deferred inflows, and fund balance	\$ 14,555	346,018	11,113	198,020	101,877	16,922

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2016

	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	\$ 7,648	3,771	1,595	9,954	5,818	-	-
Certificates of deposit	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	22
Property taxes	-	-	-	-	-	-	10,282
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	7,648	3,771	1,595	9,954	5,818	-	10,304
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	149,217
Total assets and deferred outflows	\$ 7,648	3,771	1,595	9,954	5,818	-	159,521
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	10,304
Accrued items	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	10,304
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	149,217
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	7,631	1,742	827	6,735	5,810	-	-
Committed	-	-	768	-	-	-	-
Assigned	17	2,029	-	3,219	8	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	7,648	3,771	1,595	9,954	5,818	-	-
Total liabilities, deferred inflows, and fund balance	\$ 7,648	3,771	1,595	9,954	5,818	-	159,521

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2016

	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
<u>Assets</u>							
Cash in bank	\$ -	74,094	25,515	25,607	112,853	15,970	6,771
Certificates of deposit	-	-	60,000	-	-	-	65,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	-	-	-	6,480
Accrued interest	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	4,737	-
Prepaid items	-	-	-	-	-	-	-
Total assets	-	74,094	85,515	25,607	112,853	20,707	78,251
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ -	74,094	85,515	25,607	112,853	20,707	78,251
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	67,578	85,336	23,492	71,422	15,524	78,251
Committed	-	6,516	-	-	41,431	-	-
Assigned	-	-	179	2,115	-	5,183	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	-	74,094	85,515	25,607	112,853	20,707	78,251
Total liabilities, deferred inflows, and fund balance	\$ -	74,094	85,515	25,607	112,853	20,707	78,251

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, 2016

	Totals	Special Revenue Funds					Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	
Revenues:							
Property taxes	\$ 2,751,177	667,389	-	330,170	335,677	410,064	-
Operating and capital grants	27,747	-	-	-	-	-	-
Motor fuel tax	763,571	-	763,571	-	-	-	-
Fees, fines, and charges for services	794,924	328,959	-	-	-	-	24,220
Interest	10,951	1,958	1,546	1,283	467	254	11
Other	160,750	72,548	88,021	-	-	-	-
Total revenues	4,509,120	1,070,854	853,138	331,453	336,144	410,318	24,231
Expenditures:							
Current:							
General administration	211,852	-	-	-	-	-	-
Public safety	70,036	-	-	-	-	-	-
Judiciary and court related	81,426	-	-	-	-	-	-
Public health and welfare	526,241	-	-	-	-	408,088	-
Transportation	2,093,728	791,644	685,243	285,751	331,090	-	-
Employee benefits	668,587	-	-	-	-	-	-
Capital Outlay	120,543	61,371	-	-	-	-	-
Total expenditures	3,772,413	853,015	685,243	285,751	331,090	408,088	-
Excess (deficiency) of revenues over (under) expenditures	736,707	217,839	167,895	45,702	5,054	2,230	24,231
Other financing sources (uses):							
Transfers in	31,080	-	-	-	-	-	-
Transfers out	(247,572)	(3,000)	-	-	-	-	(25,000)
Total other financing sources (uses)	(216,492)	(3,000)	-	-	-	-	(25,000)
Net change in fund balance	520,215	214,839	167,895	45,702	5,054	2,230	(769)
Fund balance, beginning of year	4,234,203	876,753	486,167	267,895	7,550	451,645	5,439
Fund balance (deficit), end of year	\$ 4,754,418	1,091,592	654,062	313,597	12,604	453,875	4,670

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, 2016

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 704,045	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	19,275	8,620	28,890	718	32,583	8,348
Interest	1,591	3	702	363	5	271	34
Other	-	-	-	-	50	-	-
Total revenues	705,636	19,278	9,322	29,253	773	32,854	8,382
Expenditures:							
Current:							
General administration	-	-	-	19,391	-	-	9,410
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	13,396	-	-	-	37,280	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	668,587	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	668,587	13,396	-	19,391	-	37,280	9,410
Excess (deficiency) of revenues over (under) expenditures	37,049	5,882	9,322	9,862	773	(4,426)	(1,028)
Other financing sources (uses):							
Transfers in	31,080	-	-	-	-	-	-
Transfers out	-	(2,099)	-	-	-	(5,000)	-
Total other financing sources (uses)	31,080	(2,099)	-	-	-	(5,000)	-
Net change in fund balance	68,129	3,783	9,322	9,862	773	(9,426)	(1,028)
Fund balance, beginning of year	674,018	5,999	292,746	106,195	5,926	86,904	17,507
Fund balance (deficit), end of year	\$ 742,147	9,782	302,068	116,057	6,699	77,478	16,479

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, 2016

	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	\$ -	154,794	-	-	-	-
Operating and capital grants	20,900	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	58,490	122,196	16,448	2,571
Interest	50	101	21	665	368	139
Other	-	131	-	-	-	-
Total revenues	20,950	155,026	58,511	122,861	16,816	2,710
Expenditures:						
Current:						
General administration	-	-	-	-	-	-
Public safety	-	-	-	30,124	-	37,262
Judiciary and court related	-	-	-	-	14,144	-
Public health and welfare	-	118,153	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	59,172	-	-
Total expenditures	-	118,153	-	89,296	14,144	37,262
Excess (deficiency) of revenues over (under) expenditures	20,950	36,873	58,511	33,565	2,672	(34,552)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(18,000)	-	(55,000)	(48,146)	(10,000)	-
Total other financing sources (uses)	(18,000)	-	(55,000)	(48,146)	(10,000)	-
Net change in fund balance	2,950	36,873	3,511	(14,581)	(7,328)	(34,552)
Fund balance, beginning of year	11,605	148,135	7,602	212,601	109,205	51,474
Fund balance (deficit), end of year	\$ 14,555	185,008	11,113	198,020	101,877	16,922

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, 2016

	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	\$ -	-	-	-	-	-	149,038
Operating and capital grants	-	-	-	1,497	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	3,377	5,643	6,334	4,644	954	-	-
Interest	4	5	6	5	3	-	22
Other	-	-	-	-	-	-	-
Total revenues	3,381	5,648	6,340	6,146	957	-	149,060
Expenditures:							
Current:							
General administration	-	-	-	3,399	-	-	149,060
Public safety	-	-	-	-	-	-	-
Judiciary and court related	1,150	-	7	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	1,150	-	7	3,399	-	-	149,060
Excess (deficiency) of revenues over (under) expenditures	2,231	5,648	6,333	2,747	957	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(5,000)	(5,500)	(500)	-	(19)	-
Total other financing sources (uses)	-	(5,000)	(5,500)	(500)	-	(19)	-
Net change in fund balance	2,231	648	833	2,247	957	(19)	-
Fund balance, beginning of year	5,417	3,123	762	7,707	4,861	19	-
Fund balance (deficit), end of year	\$ 7,648	3,771	1,595	9,954	5,818	-	-

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, 2016

	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	-	-	-	-	-	5,350	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	80,512	13,565	7,540	-	14,557	6,480
Interest	-	58	116	17	620	11	252
Other	-	-	-	-	-	-	-
Total revenues	-	80,570	13,681	7,557	620	19,918	6,732
Expenditures:							
Current:							
General administration	-	27,867	-	-	-	-	2,725
Public safety	-	-	2,650	-	-	-	-
Judiciary and court related	-	-	-	15,449	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	27,867	2,650	15,449	-	-	2,725
Excess (deficiency) of revenues over (under) expenditures	-	52,703	11,031	(7,892)	620	19,918	4,007
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(308)	(55,000)	-	-	-	(15,000)	-
Total other financing sources (uses)	(308)	(55,000)	-	-	-	(15,000)	-
Net change in fund balance	(308)	(2,297)	11,031	(7,892)	620	4,918	4,007
Fund balance, beginning of year	308	76,391	74,484	33,499	112,233	15,789	74,244
Fund balance (deficit), end of year	\$ -	74,094	85,515	25,607	112,853	20,707	78,251

LIVINGSTON COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 229,302
Certificates of deposit	750,000
Receivables, net	
Accounts	116,250
Accrued interest	309
Property taxes	46,045
Total assets	<u>1,141,906</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>668,306</u>
Total assets and deferred outflows	<u>\$ 1,810,212</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 33,411
Accrued items	<u>16,903</u>
Total liabilities	<u>50,314</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>668,306</u>
--	----------------

Fund balance:

Assigned	<u>1,091,592</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,810,212</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 668,806	668,806	667,389	662,043
Township MFT engineering - roads	108,000	108,000	126,647	82,599
Township MFT engineering - bridges	23,377	23,377	17,639	28,398
Township CAB engineering	23,377	23,377	17,639	28,398
Equipment rental	150,000	150,000	150,000	150,000
Interest on investments	1,000	1,000	1,958	1,181
Material sales to municipalities	14,300	14,300	13,129	17,129
Sale of used equipment	-	-	3,905	10,000
Miscellaneous	-	-	72,548	20,352
Total revenues	988,860	988,860	1,070,854	1,000,100
Expenditures:				
Salaries:				
Engineers and technicians	272,000	272,000	203,595	225,172
Secretary and bookkeeping	90,000	90,000	90,392	87,840
Day labor employees	236,300	236,300	208,193	209,139
Mileage of highway employees	1,000	1,000	704	584
Operating costs for office and garage	20,000	20,000	15,421	12,174
Copy machine	2,000	2,000	461	562
Advertising	1,500	1,500	1,267	1,713
Employee health insurance premiums	112,000	112,000	95,761	90,672
Gas, oil, and grease	90,000	90,000	32,604	56,571
Repair of machinery	70,000	70,000	46,562	72,318
Materials and supplies for road repairs	10,000	10,000	13,518	5,429
Repair of bridges and culverts	10,000	10,000	7,680	548
Miscellaneous	12,000	12,000	12,449	8,789
Purchase of machinery and equipment	102,500	102,500	61,371	13,103
Buildings and grounds maintenance	7,000	7,000	14,614	1,766
Computer hardware and software	12,000	12,000	7,729	4,819
Contractual services	45,000	45,000	40,694	7,655
Total expenditures	1,093,300	1,093,300	853,015	798,854
Excess (deficiency) of revenues over (under) expenditures	(104,440)	(104,440)	217,839	201,246
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	(3,000)
Net change in fund balance	\$ (104,440)	(104,440)	214,839	198,246
Fund balance, beginning of year			876,753	678,507
Fund balance, end of year			\$ 1,091,592	876,753

LIVINGSTON COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 50,024
Certificates of deposit	125,000
Other investments	432,821
Accrued interest receivable	35
Due from State of Illinois	53,258
Total assets	<u>\$ 661,138</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued items	<u>\$ 7,076</u>
Fund Balance:	
Assigned	<u>654,062</u>
Total liabilities and fund balance	<u>\$ 661,138</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Motor fuel tax	\$ 770,000	770,000	763,571	773,537
Reimbursements	55,750	55,750	81,700	5,909
Interest on investments	600	600	1,546	1,316
Miscellaneous	-	-	6,321	559
Total revenues	826,350	826,350	853,138	781,321
Expenditures:				
Salaries - County Engineer	111,500	111,500	111,873	155,097
Salaries - engineers	10,000	10,000	-	-
Salaries - day labor	215,000	215,000	200,855	202,585
Design & construction engineering	10,000	10,000	-	9,770
Right-of-way	2,000	2,000	-	-
Equipment expense	150,000	150,000	150,000	150,000
Construction - surface	250,000	250,000	-	-
Construction - bridge / culvert	100,000	100,000	-	-
General maintenance	352,700	352,700	222,515	501,956
Total expenditures	1,201,200	1,201,200	685,243	1,019,408
Excess (deficiency) of revenues over (under) expenditures	\$ (374,850)	(374,850)	167,895	(238,087)
Fund balance, beginning of year			486,167	724,254
Fund balance, end of year			\$ 654,062	486,167

LIVINGSTON COUNTY, ILLINOIS
COUNTY AID TO BRIDGES FUND

SCHEDULE C-7

Balance Sheet
November 30, 2016

<u>Assets and Deferred Outflows of Resources</u>	
Assets:	
Cash on hand and in bank	\$ 864
Certificates of deposit	426,000
Receivables, net	
Accrued interest	229
Property taxes	<u>22,779</u>
Total assets	<u>449,872</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>338,188</u>
Total assets and deferred outflows	<u>\$ 788,060</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 136,275</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>338,188</u>
Fund balance:	
Restricted	110,429
Assigned	<u>203,168</u>
Total fund balance	<u>313,597</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 788,060</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 330,900	330,900	330,170	331,057
Interest on investments	1,600	1,600	1,283	1,292
Reimbursements	-	-	-	43,696
Total revenues	332,500	332,500	331,453	376,045
Expenditures:				
Design & construction engineering	100,000	100,000	78,805	85,210
Day labor construction	50,000	50,000	41,866	6,904
Construction: bridges / culverts	488,500	488,500	165,080	241,501
Total expenditures	638,500	638,500	285,751	333,615
Excess (deficiency) of revenues over (under) expenditures	\$ (306,000)	(306,000)	45,702	42,430
Fund balance, beginning of year			267,895	225,465
Fund balance, end of year			\$ 313,597	267,895

LIVINGSTON COUNTY, ILLINOIS
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet
November 30, 2016

<u>Assets and Deferred Outflows of Resources</u>	
Assets:	
Cash on hand and in bank	\$ 631
Certificates of deposit	90,000
Receivables, net	
Accrued interest	75
Property taxes	<u>23,159</u>
Total assets	<u>113,865</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>341,507</u>
Total assets and deferred outflows	<u>\$ 455,372</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 101,261</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>341,507</u>
Fund balance:	
Restricted	11,662
Assigned	<u>942</u>
Total fund balance	<u>12,604</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 455,372</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 334,453	334,453	335,677	328,098
Interest on investments	1,070	1,070	467	587
Total revenue	335,523	335,523	336,144	328,685
Expenditures:				
Design & construction engineering	10,000	10,000	8,349	3,549
Construction: surface	450,000	450,000	322,741	115,769
Construction: bridges / culverts	47,000	47,000	-	17,760
Total expenditures	507,000	507,000	331,090	137,078
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (171,477)</u>	<u>(171,477)</u>	5,054	191,607
Fund balance (deficit), beginning of year			7,550	(184,057)
Fund balance (deficit), end of year			<u>\$ 12,604</u>	<u>7,550</u>

LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet
November 30, 2016

<u>Assets and Deferred Outflows of Resources</u>	
Assets:	
Cash on hand and in bank	\$ 426,495
Receivables, net	
Accrued interest	61
Property taxes	<u>28,291</u>
Total assets	<u>454,847</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>417,186</u>
Total assets and deferred outflows	<u>\$ 872,033</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 972</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>417,186</u>
Fund balance:	
Restricted	67,350
Assigned	<u>386,525</u>
Total fund balance	<u>453,875</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 872,033</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 410,594	410,594	410,064	409,866
Interest on investments	250	250	254	268
Other	-	-	-	82
Total revenues	410,844	410,844	410,318	410,216
Expenditures:				
Staff salary and benefits	60,574	60,574	60,574	60,574
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	292,859	292,859	292,859	277,469
OSF Infant Toddler Enrichment Program	40,296	40,296	16,774	33,225
MOSAIC	7,000	7,000	6,923	3,853
Systems development	19,560	19,560	11,893	13,870
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	5,600	5,600	2,000	2,000
Professional dues/expenses	2,000	2,000	6,065	5,600
Commodities	2,000	2,000	2,000	2,000
Total expenditures	438,889	438,889	408,088	407,591
Excess (deficiency) of revenues over (under) expenditures	\$ (28,045)	(28,045)	2,230	2,625
Fund balance, beginning of year			451,645	449,020
Fund balance, end of year			\$ 453,875	451,645

**LIVINGSTON COUNTY, ILLINOIS
COURT SYSTEMS FUND**

SCHEDULE C-13

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 4,670
Total assets	<u>\$ 4,670</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 4,670
Total fund balance	<u>\$ 4,670</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-14

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Charges for services	\$ 40,000	40,000	24,220	33,852
Interest on investments	15	15	11	14
Total revenues	<u>40,015</u>	<u>40,015</u>	<u>24,231</u>	<u>33,866</u>
Expenditures:				
Court system costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>40,015</u>	<u>40,015</u>	<u>24,231</u>	<u>33,866</u>
Other financing sources (uses):				
Transfers out	(40,000)	(40,000)	(25,000)	(35,000)
Total other financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>(25,000)</u>	<u>(35,000)</u>
Net change in fund balance	<u>\$ 15</u>	<u>15</u>	(769)	(1,134)
Fund balance, beginning of year			<u>5,439</u>	<u>6,573</u>
Fund balance, end of year			<u>\$ 4,670</u>	<u>5,439</u>

LIVINGSTON COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet
November 30, 2016

<u>Assets and Deferred Outflows of Resources</u>	
Assets:	
Cash on hand and in bank	\$ 142,639
Certificates of deposit	550,000
Receivables, net	
Accounts	829
Accrued interest	105
Property taxes	<u>48,574</u>
Total assets	<u>742,147</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>705,000</u>
Total assets and deferred outflows	<u>\$ 1,447,147</u>
<u>Deferred Inflows of Resources and Fund Balance</u>	
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>\$ 705,000</u>
Fund balance:	
Restricted	<u>742,147</u>
Total deferred inflows, and fund balance	<u>\$ 1,447,147</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
General property tax	\$ 705,000	705,000	704,045	648,782
Interest on investments	650	650	1,591	1,265
Total revenues	<u>705,650</u>	<u>705,650</u>	<u>705,636</u>	<u>650,047</u>
Expenditures:				
County payment to social security	<u>740,129</u>	<u>740,129</u>	<u>668,587</u>	<u>688,282</u>
Total expenditures	<u>740,129</u>	<u>740,129</u>	<u>668,587</u>	<u>688,282</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,479)</u>	<u>(34,479)</u>	<u>37,049</u>	<u>(38,235)</u>
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	11,080	12,954
General fund - replacement taxes	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>31,080</u>	<u>32,954</u>
Net change in fund balance	<u>\$ (14,479)</u>	<u>(14,479)</u>	68,129	(5,281)
Fund balance, beginning of year			<u>674,018</u>	<u>679,299</u>
Fund balance, end of year			<u>\$ 742,147</u>	<u>674,018</u>

LIVINGSTON COUNTY, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-17

Balance Sheet
November 30, 2016

Assets

Cash on hand and in bank	\$ 9,782
Total assets	<u>\$ 9,782</u>

Fund Balance

Restricted fund balance	\$ 6,333
Committed fund balance	<u>3,449</u>
Total fund balance	<u>\$ 9,782</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Law library fees	\$ 20,000	20,000	19,275	20,870
Interest on investments	10	10	3	5
Total revenues	20,010	20,010	19,278	20,875
Expenditures:				
Law library costs	14,500	14,500	13,396	24,408
Total expenditures	14,500	14,500	13,396	24,408
Excess (deficiency) of revenues over (under) expenditures	5,510	5,510	5,882	(3,533)
Other financing sources (uses):				
Transfers out	(2,150)	(2,150)	(2,099)	(2,104)
Total other financing sources (uses)	(2,150)	(2,150)	(2,099)	(2,104)
Net change in fund balance	\$ 3,360	3,360	3,783	(5,637)
Fund balance, beginning of year			5,999	11,636
Fund balance, end of year			\$ 9,782	5,999

**LIVINGSTON COUNTY, ILLINOIS
INDEMNITY FUND**

SCHEDULE C-19

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 18,448
Certificates of deposit	275,000
Receivables, net	
Due from Collector	8,620
Total assets	<u>\$ 302,068</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 94,463
Assigned fund balance	207,605
Total fund balance	<u>\$ 302,068</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Fees	\$ -	-	8,620	10,900
Interest on investments	-	-	702	223
Total revenues	-	-	9,322	11,123
Expenditures:				
Indemnity payments	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	9,322	11,123
Fund balance, beginning of year			292,746	281,623
Fund balance, end of year			<u>\$ 302,068</u>	<u>292,746</u>

LIVINGSTON COUNTY, ILLINOIS
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 11,057
Certificates of deposit	<u>105,000</u>
Total assets	<u>\$ 116,057</u>
 <u>Fund Balance</u>	
Restricted fund balance	\$ 44,310
Committed fund balance	<u>71,747</u>
Total fund balance	<u>\$ 116,057</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Fees	\$ 30,000	30,000	28,890	29,968
Interest on investments	40	40	363	103
Total revenues	<u>30,040</u>	<u>30,040</u>	<u>29,253</u>	<u>30,071</u>
Expenditures:				
Recorder's automation expense	<u>35,000</u>	<u>35,000</u>	<u>19,391</u>	<u>62,367</u>
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>19,391</u>	<u>62,367</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,960)</u>	<u>(4,960)</u>	<u>9,862</u>	<u>(32,296)</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (4,960)</u>	<u>(4,960)</u>	9,862	(47,296)
Fund balance, beginning of year			<u>106,195</u>	<u>153,491</u>
Fund balance, end of year			<u>\$ 116,057</u>	<u>106,195</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-23

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 6,699
Total assets	<u>\$ 6,699</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 5,386
Assigned fund balance	1,313
Total fund balance	<u>\$ 6,699</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-24

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Forfeited funds	\$ -	-	718	4,643
Donations	-	-	50	-
Interest on investments	-	-	5	2
Total revenues	<u>-</u>	<u>-</u>	<u>773</u>	<u>4,645</u>
Expenditures:				
Drug traffic prevention	-	-	-	25
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>773</u>	<u>4,620</u>
Fund balance, beginning of year			<u>5,926</u>	<u>1,306</u>
Fund balance, end of year			<u>\$ 6,699</u>	<u>5,926</u>

**LIVINGSTON COUNTY, ILLINOIS
COURT AUTOMATION FUND**

SCHEDULE C-25

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 17,478
Certificates of deposit	60,000
Total assets	<u>\$ 77,478</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 23,034
Committed fund balance	54,444
Total fund balance	<u>\$ 77,478</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-26

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Court automation fees	\$ 30,000	30,000	32,583	32,999
Interest on investments	45	45	271	68
Total revenues	<u>30,045</u>	<u>30,045</u>	<u>32,854</u>	<u>33,067</u>
Expenditures:				
Automation	<u>25,540</u>	<u>25,540</u>	<u>37,280</u>	<u>27,254</u>
Total expenditures	<u>25,540</u>	<u>25,540</u>	<u>37,280</u>	<u>27,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,505</u>	<u>4,505</u>	<u>(4,426)</u>	<u>5,813</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>\$ (495)</u>	<u>(495)</u>	<u>(9,426)</u>	<u>813</u>
Fund balance, beginning of year			<u>86,904</u>	<u>86,091</u>
Fund balance, end of year			<u>\$ 77,478</u>	<u>86,904</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 4,344
Certificates of deposit	8,000
Due from collector	<u>4,135</u>
Total assets	<u>\$ 16,479</u>
 <u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	\$ 1,952
Committed fund balance	<u>14,527</u>
Total fund balance	<u>\$ 16,479</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Fees	\$ 9,000	9,000	8,348	9,544
Interest on investments	<u>10</u>	<u>10</u>	<u>34</u>	<u>11</u>
Total revenues	<u>9,010</u>	<u>9,010</u>	<u>8,382</u>	<u>9,555</u>
Expenditures:				
Treasurer's automation expenditures	<u>8,000</u>	<u>8,000</u>	<u>9,410</u>	<u>6,530</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>9,410</u>	<u>6,530</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,010</u>	<u>1,010</u>	(1,028)	3,025
Fund balance, beginning of year			<u>17,507</u>	<u>14,482</u>
Fund balance, end of year			<u>\$ 16,479</u>	<u>17,507</u>

LIVINGSTON COUNTY, ILLINOIS
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet
November 30, 2016

<u>Assets</u>		
Cash on hand and in bank	\$	5,375
Other investments		5,697
Due from State of Illinois		<u>3,483</u>
Total assets	\$	<u><u>14,555</u></u>
<u>Fund Balance</u>		
Restricted	\$	14,292
Committed		<u>263</u>
Total fund balance	\$	<u><u>14,555</u></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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
State grant	\$ 16,500	16,500	20,900	18,208
Interest on investments	7	7	50	6
Total revenues	16,507	16,507	20,950	18,214
Expenditures				
Victim coordination expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	16,507	16,507	20,950	18,214
Other financing sources (uses):				
Transfers out	(18,000)	(18,000)	(18,000)	(14,000)
Total other financing sources (uses)	(18,000)	(18,000)	(18,000)	(14,000)
Net change in fund balance	\$ (1,493)	(1,493)	2,950	4,214
Fund balance, beginning of year			11,605	7,391
Fund balance, end of year			\$ 14,555	11,605

LIVINGSTON COUNTY, ILLINOIS
VETERANS ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet
November 30, 2016

<u>Assets and Deferred Outflows of Resources</u>	
Cash on hand and in bank	\$ 180,847
Receivables, net	
Accrued interest	23
Property taxes	<u>10,648</u>
Total assets	<u>191,518</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>154,500</u>
Total assets and deferred outflows	<u>\$ 346,018</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,507
Accrued expenses	<u>5,003</u>
Total liabilities	<u>6,510</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>154,500</u>
Fund balance:	
Restricted	<u>185,008</u>
Total fund balance	<u>185,008</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 346,018</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Appropriations		Year Ended November 30,	
	Original	Final	2016	2015
Revenues:				
Property tax	\$ 154,500	154,500	154,794	153,826
Interest on investments	100	100	101	85
Donations and other	-	-	131	445
Total revenues	154,600	154,600	155,026	154,356
Expenditures:				
Superintendent	30,000	30,000	30,505	29,601
Transportation of veterans - drivers' pay	30,000	30,000	24,588	25,592
Temporary office help	18,000	18,000	16,694	16,672
IMRF	4,550	4,550	3,942	3,630
FICA	6,000	6,000	5,718	5,669
Unemployment	350	350	316	313
Van expenses	16,000	16,000	9,490	12,259
Office rent	4,800	4,800	4,800	4,800
Education and conventions	4,000	4,000	1,956	2,543
Mileage	1,000	1,000	-	273
Telephone	3,100	3,100	2,950	2,750
Postage	600	600	491	-
Veterans emergency assistance	3,000	3,000	2,257	812
Groceries and medicine	6,000	6,000	2,936	4,231
Rent for veterans	16,000	16,000	4,815	5,805
Utilities for veterans	6,000	6,000	3,856	5,868
Miscellaneous	1,000	1,000	75	(85)
Office supplies	3,000	3,000	2,764	2,956
Contingency	2,000	2,000	-	-
Total expenditures	155,400	155,400	118,153	123,689
Excess (deficiency) of revenues over (under) expenditures	\$ (800)	(800)	36,873	30,667
Fund balance, beginning of year			148,135	117,468
Fund balance, end of year			\$ 185,008	148,135

**LIVINGSTON COUNTY, ILLINOIS
COURT SECURITY FUND**

SCHEDULE C-33

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 11,113
Total assets	<u>\$ 11,113</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 3,964
Committed fund balance	7,149
Total fund balance	<u>\$ 11,113</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-34

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Charges for services	\$ 68,000	68,000	58,490	59,737
Interest on investments	20	20	21	21
Total revenues	<u>68,020</u>	<u>68,020</u>	<u>58,511</u>	<u>59,758</u>
Expenditures:				
Court security costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>68,020</u>	<u>68,020</u>	<u>58,511</u>	<u>59,758</u>
Other financing sources (uses):				
Transfers out	<u>(70,000)</u>	<u>(70,000)</u>	<u>(55,000)</u>	<u>(60,000)</u>
Total other financing sources (uses)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(55,000)</u>	<u>(60,000)</u>
Net change in fund balance	<u>\$ (1,980)</u>	<u>(1,980)</u>	3,511	(242)
Fund balance, beginning of year			<u>7,602</u>	<u>7,844</u>
Fund balance, end of year			<u>\$ 11,113</u>	<u>7,602</u>

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

SCHEDULE C-35

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 58,020
Certificates of deposit	140,000
Total assets	<u>\$ 198,020</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 85,282
Committed fund balance	112,738
Total fund balance	<u>\$ 198,020</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-36

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Probation fees	\$ 111,500	111,500	122,196	125,495
Interest on investments	50	50	665	167
Total revenues	<u>111,550</u>	<u>111,550</u>	<u>122,861</u>	<u>125,662</u>
Expenditures:				
Contractual services	-	-	30,124	9,035
Capital outlay	-	-	59,172	26,027
Total expenditures	<u>-</u>	<u>-</u>	<u>89,296</u>	<u>35,062</u>
Excess (deficiency) of revenues over (under) expenditures	<u>111,550</u>	<u>111,550</u>	<u>33,565</u>	<u>90,600</u>
Other financing sources (uses):				
Transfers out	<u>(132,000)</u>	<u>(132,000)</u>	<u>(48,146)</u>	<u>(71,574)</u>
Total other financing sources (uses)	<u>(132,000)</u>	<u>(132,000)</u>	<u>(48,146)</u>	<u>(71,574)</u>
Net change in fund balance	<u>\$ (20,450)</u>	<u>(20,450)</u>	(14,581)	19,026
Fund balance, beginning of year			<u>212,601</u>	<u>193,576</u>
Fund balance, end of year			<u>\$ 198,020</u>	<u>212,601</u>

LIVINGSTON COUNTY, ILLINOIS
DOCUMENT STORAGE FUND

SCHEDULE C-37

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 11,877
Certificates of deposit	90,000
Total assets	<u>\$ 101,877</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 101,877
Total fund balance	<u>\$ 101,877</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Document storage fees	\$ 17,500	17,500	16,448	16,833
Interest on investments	50	50	368	56
Total revenues	<u>17,550</u>	<u>17,550</u>	<u>16,816</u>	<u>16,889</u>
Expenditures:				
Document storage expenditures	<u>20,000</u>	<u>20,000</u>	<u>14,144</u>	<u>11,787</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>14,144</u>	<u>11,787</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,450)</u>	<u>(2,450)</u>	<u>2,672</u>	<u>5,102</u>
Other financing sources (uses):				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ (12,450)</u>	<u>(12,450)</u>	<u>(7,328)</u>	<u>(4,898)</u>
Fund balance, beginning of year			<u>109,205</u>	<u>114,103</u>
Fund balance, end of year			<u>\$ 101,877</u>	<u>109,205</u>

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

SCHEDULE C-39

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 16,922
Total assets	<u>\$ 16,922</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 13,096
Assigned fund balance	3,826
Total fund balance	<u>\$ 16,922</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Forfeited funds	\$ -	-	2,571	20,795
Circuit Clerk fees	-	-	-	2,993
Interest on investments	-	-	139	24
Total revenues	<u>-</u>	<u>-</u>	<u>2,710</u>	<u>23,812</u>
Expenditures:				
Drug traffic prevention expenditures	-	-	37,262	1,826
Total expenditures	<u>-</u>	<u>-</u>	<u>37,262</u>	<u>1,826</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	(34,552)	21,986
Fund balance, beginning of year			<u>51,474</u>	<u>29,488</u>
Fund balance, end of year			<u>\$ 16,922</u>	<u>51,474</u>

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

SCHEDULE C-41

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 7,648
Total assets	<u>\$ 7,648</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 7,631
Assigned fund balance	17
Total fund balance	<u>\$ 7,648</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Fines, fees, and forfeitures	\$ -	-	3,377	2,955
Interest on investments	-	-	4	6
Total revenues	<u>-</u>	<u>-</u>	<u>3,381</u>	<u>2,961</u>
Expenditures:				
Judiciary and court related	-	-	1,150	3,128
Total expenditures	<u>-</u>	<u>-</u>	<u>1,150</u>	<u>3,128</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	2,231	(167)
Fund balance, beginning of year			<u>5,417</u>	<u>5,584</u>
Fund balance, end of year			<u>\$ 7,648</u>	<u>5,417</u>

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

SCHEDULE C-43

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 3,771
Total assets	<u>\$ 3,771</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,742
Assigned fund balance	2,029
Total fund balance	<u>\$ 3,771</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-44

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Arrestees fee	\$ 7,000	7,000	5,643	6,270
Interest on investments	8	8	5	7
Total revenues	<u>7,008</u>	<u>7,008</u>	<u>5,648</u>	<u>6,277</u>
Expenditures:				
Inmate prescriptions	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,008</u>	<u>7,008</u>	<u>5,648</u>	<u>6,277</u>
Other financing sources (uses):				
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,000)</u>	<u>(7,000)</u>
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,000)</u>	<u>(7,000)</u>
Net change in fund balance	<u>\$ 8</u>	<u>8</u>	648	(723)
Fund balance, beginning of year			<u>3,123</u>	<u>3,846</u>
Fund balance, end of year			<u>\$ 3,771</u>	<u>3,123</u>

LIVINGSTON COUNTY, ILLINOIS
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-45

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 1,595
Total assets	<u>\$ 1,595</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 827
Committed fund balance	768
Total fund balance	<u>\$ 1,595</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-46

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Maintenance and child support fees	\$ 5,500	5,500	6,334	5,144
Interest on investments	-	-	6	5
Total revenues	<u>5,500</u>	<u>5,500</u>	<u>6,340</u>	<u>5,149</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>5,500</u>	<u>5,500</u>	<u>6,333</u>	<u>5,142</u>
Other financing sources (uses):				
Transfers out	<u>(5,500)</u>	<u>(5,500)</u>	<u>(5,500)</u>	<u>(5,500)</u>
Total other financing sources (uses)	<u>(5,500)</u>	<u>(5,500)</u>	<u>(5,500)</u>	<u>(5,500)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	833	(358)
Fund balance, beginning of year			<u>762</u>	<u>1,120</u>
Fund balance, end of year			<u>\$ 1,595</u>	<u>762</u>

LIVINGSTON COUNTY, ILLINOIS
VITAL RECORDS FUND

SCHEDULE C-47

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 9,954
Total assets	<u>\$ 9,954</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 6,735
Assigned fund balance	3,219
Total fund balance	<u>\$ 9,954</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-48

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
State grant	\$ 1,400	1,400	1,497	-
Fees	4,000	4,000	4,644	4,810
Interest on investments	6	6	5	5
Total revenues	<u>5,406</u>	<u>5,406</u>	<u>6,146</u>	<u>4,815</u>
Expenditures:				
Vital records expense	<u>6,400</u>	<u>6,400</u>	<u>3,399</u>	<u>3,953</u>
Total expenditures	<u>6,400</u>	<u>6,400</u>	<u>3,399</u>	<u>3,953</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(994)</u>	<u>(994)</u>	<u>2,747</u>	<u>862</u>
Other financing sources (uses):				
Transfers out	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>
Total other financing sources (uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>
Net change in fund balance	<u>\$ (1,494)</u>	<u>(1,494)</u>	2,247	362
Fund balance, beginning of year			<u>7,707</u>	<u>7,345</u>
Fund balance, end of year			<u>\$ 9,954</u>	<u>7,707</u>

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

SCHEDULE C-49

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 5,818
Total assets	<u>\$ 5,818</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 5,810
Assigned fund balance	8
Total fund balance	<u>\$ 5,818</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-50

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Forfeited funds	\$ -	-	954	1,216
Interest on investments	-	-	3	2
Total revenues	-	-	957	1,218
Expenditures:				
General administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	957	1,218
Fund balance, beginning of year			4,861	3,643
Fund balance, end of year			<u>\$ 5,818</u>	<u>4,861</u>

**LIVINGSTON COUNTY, ILLINOIS
ILLINOIS GRANT FUND**

SCHEDULE C-51

**Balance Sheet
November 30, 2016**

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

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
State grants	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
State grant expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out	-	-	(19)	-
Total other financing sources (uses)	-	-	(19)	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	(19)	-
Fund balance, beginning of year			19	19
Fund balance, end of year			<u>\$ -</u>	<u>19</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY EXTENSION EDUCATION FUND

SCHEDULE C-53

Balance Sheet
November 30, 2016

<u>Assets and Deferred Outflows of Resources</u>	
Receivables, net	
Accrued interest	\$ 22
Property taxes	10,282
Total assets	10,304
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	149,217
Total assets and deferred outflows	\$ 159,521
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	\$ 10,304
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	149,217
Total liabilities and deferred outflows	\$ 159,521

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-54

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Property tax	\$ 149,217	149,217	149,038	146,073
Interest on investments	-	-	22	28
Total revenues	149,217	149,217	149,060	146,101
Expenditures:				
County cooperative extension education service	149,217	149,217	149,060	146,101
Total expenditures	149,217	149,217	149,060	146,101
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, 2016**

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

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Interest on investments	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures				
Grant expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out	-	-	(308)	-
Total other financing sources (uses)	-	-	(308)	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(308)</u>	<u>-</u>
Fund balance, beginning of year			308	308
Fund balance, end of year			<u>\$ -</u>	<u>308</u>

LIVINGSTON COUNTY, ILLINOIS
GIS AUTOMATION FUND

SCHEDULE C-57

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 74,094
Total assets	<u>\$ 74,094</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 67,578
Committed fund balance	6,516
Total fund balance	<u>\$ 74,094</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-58

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Fees	\$ 75,000	75,000	80,512	82,950
Interest on investments	12	12	58	51
Total revenues	<u>75,012</u>	<u>75,012</u>	<u>80,570</u>	<u>83,001</u>
Expenditures				
GIS automation expenditures	<u>30,654</u>	<u>30,654</u>	<u>27,867</u>	<u>-</u>
Total expenditures	<u>30,654</u>	<u>30,654</u>	<u>27,867</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,358</u>	<u>44,358</u>	<u>52,703</u>	<u>83,001</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>\$ (10,642)</u>	<u>(10,642)</u>	<u>(2,297)</u>	<u>28,001</u>
Fund balance, beginning of year			<u>76,391</u>	<u>48,390</u>
Fund balance, end of year			<u>\$ 74,094</u>	<u>76,391</u>

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

SCHEDULE C-59

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 25,515
Certificates of deposit	60,000
Total assets	<u>\$ 85,515</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 85,336
Assigned fund balance	179
Total fund balance	<u>\$ 85,515</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-60

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Fees	\$ 15,000	15,000	13,565	14,324
Interest on investments	50	50	116	63
Total revenues	<u>15,050</u>	<u>15,050</u>	<u>13,681</u>	<u>14,387</u>
Expenditures:				
Contractual fees	<u>10,000</u>	<u>10,000</u>	<u>2,650</u>	<u>6,500</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>2,650</u>	<u>6,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,050</u>	<u>5,050</u>	<u>11,031</u>	<u>7,887</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>-</u>	<u>66,597</u>
Net change in fund balance	<u>\$ 50</u>	<u>50</u>	<u>11,031</u>	<u>74,484</u>
Fund balance, beginning of year			<u>74,484</u>	<u>-</u>
Fund balance, end of year			<u>\$ 85,515</u>	<u>74,484</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-61

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 25,607
Total assets	<u>\$ 25,607</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 23,492
Assigned fund balance	2,115
Total fund balance	<u>\$ 25,607</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-62

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Fees for services	\$ -	-	7,540	8,017
Interest on investments	-	-	17	18
Total revenues	<u>-</u>	<u>-</u>	<u>7,557</u>	<u>8,035</u>
Expenditures:				
Operation and administration expenses	-	-	15,449	1,886
Total expenditures	<u>-</u>	<u>-</u>	<u>15,449</u>	<u>1,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	(7,892)	6,149
Fund balance, beginning of year			<u>33,499</u>	<u>27,350</u>
Fund balance, end of year			<u>\$ 25,607</u>	<u>33,499</u>

**LIVINGSTON COUNTY, ILLINOIS
HIGHWAY WINDFARM AGREEMENTS FUND**

SCHEDULE C-63

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 112,853
Total assets	<u>\$ 112,853</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	41,431
Total fund balance	<u>\$ 112,853</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-64

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Interest on investments	\$ 310	310	620	613
Total revenues	<u>310</u>	<u>310</u>	<u>620</u>	<u>613</u>
Expenditures:				
Design & construction engineering	50,000	50,000	-	-
Construction - bridges / culverts	62,000	62,000	-	-
Total expenditures	<u>112,000</u>	<u>112,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (111,690)</u>	<u>(111,690)</u>	620	613
Fund balance, beginning of year			<u>112,233</u>	<u>111,620</u>
Fund balance, end of year			<u>\$ 112,853</u>	<u>112,233</u>

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

SCHEDULE C-65

**Balance Sheet
November 30, 2016**

<u>Assets</u>	
Cash on hand and in bank	\$ 15,970
Due from State of Illinois	4,737
Total assets	<u>\$ 20,707</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 15,524
Assigned fund balance	5,183
Total fund balance	<u>\$ 20,707</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)**

SCHEDULE C-66

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
State grant	\$ 5,125	5,125	5,350	5,459
Fees	6,800	6,800	14,557	21,332
Interest on investments	8	8	11	10
Total revenues	<u>11,933</u>	<u>11,933</u>	<u>19,918</u>	<u>26,801</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>19,918</u>	<u>26,801</u>
Other financing sources (uses):				
Transfers out	(15,000)	(15,000)	(15,000)	(20,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(20,000)</u>
Net change in fund balance	<u>\$ (3,067)</u>	<u>(3,067)</u>	4,918	6,801
Fund balance, beginning of year			<u>15,789</u>	<u>8,988</u>
Fund balance, end of year			<u>\$ 20,707</u>	<u>15,789</u>

LIVINGSTON COUNTY, ILLINOIS
TAX SALE IN ERROR FUND

SCHEDULE C-67

Balance Sheet
November 30, 2016

<u>Assets</u>	
Cash on hand and in bank	\$ 6,771
Certificates of deposit	65,000
Accounts receivable, net	6,480
Total assets	<u>\$ 78,251</u>
<u>Fund Balance</u>	
Restricted fund balance	<u>\$ 78,251</u>
Total fund balance	<u>\$ 78,251</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-68

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Fees	\$ -	-	6,480	10,230
Interest on investments	-	-	252	179
Total revenues	-	-	6,732	10,409
Expenditures:				
General government	-	-	2,725	4,144
Total expenditures	-	-	2,725	4,144
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	4,007	6,265
Fund balance, beginning of year			74,244	67,979
Fund balance, end of year			<u>\$ 78,251</u>	<u>74,244</u>

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

Combining Statement of Net Position

November 30, 2016

(With Comparative Figures for November 30, 2015)

	ETSB / 911	Dispatch	Wireless	Totals November 30,	
				2016	2015
<u>Assets</u>					
Cash and cash equivalents	\$ 48,779	43,176	175,455	267,410	192,358
Certificates of deposit	-	-	-	-	131,758
Accounts receivable	-	218	221,571	221,789	138,771
Accrued interest	-	-	-	-	73
Prepaid items	-	-	-	-	-
Capital assets (net of accumulated depreciation)	1,781,188	1,062,274	27,178	2,870,640	2,684,757
Total assets	<u>\$ 1,829,967</u>	<u>1,105,668</u>	<u>424,204</u>	<u>3,359,839</u>	<u>3,147,717</u>
<u>Liabilities</u>					
Accounts payable	\$ 2,031	11,949	93	14,073	12,140
Accrued expenses	9,885	71,182	-	81,067	78,572
Total liabilities	<u>11,916</u>	<u>83,131</u>	<u>93</u>	<u>95,140</u>	<u>90,712</u>
<u>Deferred Inflows of Resources</u>					
Unearned revenue	-	7,123	-	7,123	7,500
Total liabilities	<u>-</u>	<u>7,123</u>	<u>-</u>	<u>7,123</u>	<u>7,500</u>
<u>Net Position</u>					
Invested in capital assets	1,781,188	1,062,274	27,178	2,870,640	2,684,757
Unrestricted	36,863	(46,860)	396,933	386,936	364,748
Total net position	<u>1,818,051</u>	<u>1,015,414</u>	<u>424,111</u>	<u>3,257,576</u>	<u>3,049,505</u>
Total liabilities, deferred outflows, and net position	<u>\$ 1,829,967</u>	<u>1,105,668</u>	<u>424,204</u>	<u>3,359,839</u>	<u>3,147,717</u>

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

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

For the Year Ended November 30, 2016

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

	ETSB / 911	Dispatch	Wireless	Totals Year Ended November 30,	
				2016	2015
Operating revenue:					
Service revenues	\$ 77,882	555,552	468,127	1,101,561	954,506
Total operating revenue	77,882	555,552	468,127	1,101,561	954,506
Operating expenses:					
Salaries and payroll taxes	65,082	745,004	-	810,086	669,170
Contractual services	15,559	1,436	263	17,258	22,921
Mapping	583	-	7,100	7,683	7,732
Lease expenses	-	18,481	-	18,481	17,119
Insurance	8,228	105,609	-	113,837	93,231
Small equipment	-	-	-	-	6,735
Utilities	33,030	-	1,117	34,147	145,858
Repairs & maintenance	2,699	40,728	-	43,427	50,890
Supplies	2,968	19	-	2,987	5,043
Miscellaneous	4,665	23,984	1,649	30,298	35,688
Mileage	207	1,813	-	2,020	3,832
Depreciation	142,838	172,915	6,252	322,005	31,299
Total operating expenses	275,859	1,109,989	16,381	1,402,229	1,089,518
Operating income (loss)	(197,977)	(554,437)	451,746	(300,668)	(135,012)
Non-operating revenue:					
Interest on investments	16	16	819	851	1,279
Income (loss) before transfers	(197,961)	(554,421)	452,565	(299,817)	(133,733)
Transfers in	93,702	370,000	53,000	516,702	405,831
Transfers out	(30,000)	-	(486,702)	(516,702)	(405,831)
Contributed capital	128,386	379,502	-	507,888	2,352,702
Change in net position	(5,873)	195,081	18,863	208,071	2,218,969
Net position, beginning of year	1,823,924	820,333	405,248	3,049,505	830,536
Net position, end of year	\$ 1,818,051	1,015,414	424,111	3,257,576	3,049,505

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

Statement of Cash Flows

For the Year Ended November 30, 2016

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

	Totals	
	Year Ended November 30, 2016	2015
Cash flows from operating activities:		
Cash received for services and from phone companies	\$ 1,018,166	907,590
Cash payments to employees	(807,591)	(663,545)
Cash payments to suppliers for goods and services	(268,205)	(390,180)
Net cash provided by operating activities	(57,630)	(146,135)
Cash flows from investing activities:		
Interest on investments	924	1,330
Proceeds from sale of investments	131,758	206,856
Net cash used in investing activities	132,682	208,186
Net decrease in cash on hand and in bank	75,052	62,051
Cash on hand and in bank, beginning of year	192,358	130,307
Cash on hand and in bank, end of year	\$ 267,410	192,358
Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ (300,668)	(135,012)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	322,005	31,299
Effects of changes in operating assets and liabilities:		
Accounts receivable	(83,018)	(47,890)
Prepaid expenses	-	305
Accounts payable	1,933	(1,436)
Unearned revenue	(377)	974
Accrued expenses	2,495	5,625
Net cash provided by operating activities	\$ (57,630)	(146,135)

LIVINGSTON COUNTY, ILLINOIS

Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2016

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, 2016

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

	November 30, 2016			November 30, 2015
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 16,134	2,800	18,934	9,486
Certificates of deposit	1,400,000	364,000	1,764,000	2,091,000
Other investments	1,218,630	-	1,218,630	3,197
Accounts receivable	-	-	-	-
Accrued interest receivable	389	101	490	42
Due from State of Illinois	184,463	-	184,463	912,693
Total assets	<u>\$ 2,819,616</u>	<u>366,901</u>	<u>3,186,517</u>	<u>3,016,418</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	<u>\$ 14,278</u>	<u>200,690</u>	<u>214,968</u>	<u>186,037</u>
Net Position				
Restricted for township transportation projects	<u>2,805,338</u>	<u>166,211</u>	<u>2,971,549</u>	<u>2,830,381</u>
Total liabilities and net position	<u>\$ 2,819,616</u>	<u>366,901</u>	<u>3,186,517</u>	<u>3,016,418</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, 2016
(With Comparative Figures for the Year Ended November 30, 2015)

	Year Ended November 30, 2016			Year Ended November 30, 2015
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 2,369,235	742,587	3,111,822	2,450,914
Interest on investments	9,727	1,063	10,790	9,919
Miscellaneous	-	-	-	5,082
Total revenues	2,378,962	743,650	3,122,612	2,465,915
Deductions:				
Transportation	2,321,163	660,281	2,981,444	3,102,459
Total expenditures	2,321,163	660,281	2,981,444	3,102,459
Net additions (deductions)	57,799	83,369	141,168	(636,544)
Net position, beginning of year	2,747,539	82,842	2,830,381	3,466,925
Net position, end of year	\$ 2,805,338	166,211	2,971,549	2,830,381

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE F-1

Combining Statement of Assets and Liabilities
November 30, 2016

	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	\$ 6,235,670	4,933,034	501	448,044	45,077	8,431
Certificates of deposit	152,169	-	-	62,169	-	-
Other investments	-	-	-	-	-	-
Delinquent taxes receivable	8,386	8,173	-	-	-	-
Total assets	<u>\$ 6,396,225</u>	<u>4,941,207</u>	<u>501</u>	<u>510,213</u>	<u>45,077</u>	<u>8,431</u>
<u>Liabilities</u>						
Liabilities:						
Due to taxing bodies	\$ 4,941,207	4,941,207	-	-	-	-
Due to others	1,455,018	-	501	510,213	45,077	8,431
Total liabilities	<u>\$ 6,396,225</u>	<u>4,941,207</u>	<u>501</u>	<u>510,213</u>	<u>45,077</u>	<u>8,431</u>

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE F-1
(CONTINUED)

Combining Statement of Assets and Liabilities
November 30, 2016

	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	\$ 31	1	400	539,742	21,116	239,293
Certificates of deposit	-	-	-	90,000	-	-
Other investments	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	213	-	-
Total assets	<u>\$ 31</u>	<u>1</u>	<u>400</u>	<u>629,955</u>	<u>21,116</u>	<u>239,293</u>
<u>Liabilities</u>						
Liabilities:						
Due to taxing bodies	\$ -	-	-	-	-	-
Due to others	31	1	400	629,955	21,116	239,293
Total liabilities	<u>\$ 31</u>	<u>1</u>	<u>400</u>	<u>629,955</u>	<u>21,116</u>	<u>239,293</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016**

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
Balance, November 30, 2015	\$ 6,068,453	4,441,685	501	491,398	30,265	8,850
Increases	90,547,816	64,170,694	-	125,646	55,487	11,269,296
Deductions	(90,220,044)	(63,671,172)	-	(106,831)	(40,675)	(11,269,715)
Balance, November 30, 2016	<u>\$ 6,396,225</u>	<u>4,941,207</u>	<u>501</u>	<u>510,213</u>	<u>45,077</u>	<u>8,431</u>

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE F-2
(CONTINUED)

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

	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, 2015	\$ 27	1	430	802,350	39,353	253,593
Increases	4,432,797	5,733,496	5,095	2,480,244	1,182,169	1,092,892
Deductions	(4,432,793)	(5,733,496)	(5,125)	(2,652,639)	(1,200,406)	(1,107,192)
Balance, November 30, 2016	<u>\$ 31</u>	<u>1</u>	<u>400</u>	<u>629,955</u>	<u>21,116</u>	<u>239,293</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK'S AGENCY FUNDS

SCHEDULE F-3

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016**

	Totals	Juror Service Account	Judicial Sales Account	Correctional Center Reimbursements Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2015	\$ 802,350	402	98,721	1,445	-	3,912	697,870
Increases	2,480,244	91,018	73	1	60,424	67	2,328,661
Deductions	(2,652,639)	(84,780)	-	-	(60,424)	(3,913)	(2,503,522)
Balance, November 30, 2016	<u>\$ 629,955</u>	<u>6,640</u>	<u>98,794</u>	<u>1,446</u>	<u>-</u>	<u>66</u>	<u>523,009</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016**

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2015	\$ 39,353	3,151	33,702	2,500
Increases	1,182,169	482,970	699,198	1
Deductions	(1,200,406)	(483,490)	(716,460)	(456)
Balance, November 30, 2016	<u>\$ 21,116</u>	<u>2,631</u>	<u>16,440</u>	<u>2,045</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, 2016

	Totals	Jail Residents' Welfare Account	Jail Commissary Account	Livescan Account	Calendar Fund 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, 2015	\$ 253,593	21,675	49,658	39,393	(9)	27,549	39,232	-	23,533	35,784	2,860	13,918
Increases	1,092,892	752,124	52,867	50,651	5,019	4,216	135,731	66,565	5,710	8,115	2,217	9,677
Deductions	(1,107,192)	(734,945)	(44,187)	(46,314)	-	(1,249)	(171,794)	(66,565)	(23,741)	(6,883)	(1,982)	(9,532)
Balance, November 30, 2016	<u>\$ 239,293</u>	<u>38,854</u>	<u>58,338</u>	<u>43,730</u>	<u>5,010</u>	<u>30,516</u>	<u>3,169</u>	<u>-</u>	<u>5,502</u>	<u>37,016</u>	<u>3,095</u>	<u>14,063</u>

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

	Tax Year				
	2011	2012	2013	2014	2015
Assessed valuations	\$ 658,470,073	657,360,100	661,799,891	657,428,296	672,226,209
Tax rates:					
County Levies:					
General (Corporate)	0.30289	0.25239	0.29170	0.32418	0.34698
IMRF / SLEP	0.16119	0.19009	0.21835	0.18253	0.18816
County Highway	0.10865	0.09977	0.10089	0.10089	0.09941
County Aid to Bridges	0.03952	0.04989	0.05045	0.05045	0.04918
Tuberculosis Clinic	0.00448	0.00457	0.00446	0.00426	0.00402
Federal Aid Highway Matching	0.04913	0.04989	0.05000	0.05000	0.05000
County Health	0.05675	0.05962	0.05922	0.05704	0.05579
Tort Judgement & Liability					
Insurance	0.11018	0.10437	0.04534	0.07606	0.05652
Social Security	0.09391	0.10659	0.12107	0.09887	0.10487
County Extension Education	0.02019	0.02122	0.02108	0.02226	0.02220
Veterans' Assistance	0.02112	0.02220	0.02287	0.02351	0.02299
Unemployment Insurance	0.00311	0.00327	0.00000	0.00153	0.00149
Subtotal	0.97112	0.96387	0.98543	0.99158	1.00161
Mental Health Levies:					
Mental Health Board 708	0.12578	0.13217	0.13522	0.13884	0.13309
Mental Health Board 377	0.05658	0.05946	0.06083	0.06246	0.06108
Subtotal	0.18236	0.19163	0.19605	0.20130	0.19417
Total all levies	1.15348	1.15550	1.18148	1.19288	1.19578
Tax extensions:					
County Levies:					
General (Corporate)	\$ 1,994,440	1,659,111	1,930,470	2,131,251	2,332,490
IMRF / SLEP	1,061,388	1,249,576	1,445,040	1,200,004	1,264,861
County Highway	715,428	655,848	667,690	663,279	668,260
County Aid to Bridges	260,227	327,957	333,878	331,673	330,601
Tuberculosis Clinic	29,499	30,041	29,516	28,006	27,023
Federal Aid Highway Matching	323,506	327,957	330,900	328,714	336,113
County Health	373,682	391,918	391,918	374,997	375,035
Tort Judgement & Liability					
Insurance	725,502	686,087	300,060	500,040	379,942
Social Security	618,369	700,680	801,241	649,999	704,964
County Extension Education	132,945	139,492	139,507	146,344	149,234
Veterans' Assistance	139,069	145,934	151,354	154,561	154,545
Unemployment Insurance	20,478	21,496	-	10,059	10,016
Subtotal	6,394,535	6,336,097	6,521,575	6,518,927	6,733,085
Mental Health Levies:					
Mental Health Board 708	828,224	868,833	894,886	912,773	894,666
Mental Health Board 377	372,562	390,866	402,573	410,630	410,596
Subtotal	1,200,786	1,259,699	1,297,459	1,323,403	1,305,262
Total all levies	\$ 7,595,321	7,595,796	7,819,033	7,842,331	8,038,347
Tax Collections	\$ 7,367,273	7,563,162	7,800,534	7,827,239	8,028,329

OTHER REQUIRED REPORTING



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2016, 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 5, 2017.

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 included in this report (item 2016-1) 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 5, 2017.

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 5, 2017

LIVINGSTON COUNTY, ILLINOIS

Schedule of Findings For the Year Ended November 30, 2016

Finding 2016-1: Significant Audit Adjustments

Condition:

During the course of our audit, we identified significant misstatements requiring audit adjustments to be posted. These adjustments related to reversal of prior year accruals, as well as recording of current year accounts receivable, and miscellaneous transaction reclassifications. No adjustments were individually significant; however, in the aggregate, audit adjustments to the financial statements were significant.

Criteria:

Financial reports should be reviewed for completeness and accuracy throughout the year, and at year end. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Cause:

Year-end procedures are not sufficiently formalized to designate which individuals are responsible for calculating and recording entries and to ensure that all required entries are posted.

Effect:

If the misstatements had not been identified and corrected by the external auditors, the County's financial statements would have been significantly misstated.

Recommendation:

We recommend that year-end accrual procedures be formally documented, designating individuals responsible for posting all entries. Additionally, detailed records should be kept to document accruals posted each year. The general ledger should be reviewed by appropriate personnel both on a periodic basis and at year end to ensure completeness and accuracy of the financial records.

Views of Responsible Officials and Planned Corrective Action:

Management has taken steps to address this issue. Meetings have been held with appropriate department heads to confirm the responsibilities of the various stakeholders. A detailed checklist and timeline has been developed to ensure all necessary actions are assigned and completed on a timely basis. Management and the appropriate stakeholders will utilize the checklist and timeline to review and verify that all appropriate actions, adjustments, and record-keeping responsibilities are completed in an accurate and expedient manner.

Additionally, management believes that the new accounting software will be implemented by November 30, 2017, and the accompanying training will help improve the knowledge and abilities of staff, which will contribute to the resolution of this matter.

Responsible Party:

John Clemmer, Financial Resource Specialist