

LIVINGSTON COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2017



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	26-65
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
General Fund (Schedule A-1)	66
Public Health Fund (Schedule A-2)	67-68
Illinois Municipal Retirement Fund (Schedule A-3).....	69

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)	70
Illinois Municipal Retirement Fund Benefits:	
Schedules of Changes in Employer's Net Pension Liability and Related Ratios	
Regular Plan (Schedule 1)	71
Sheriff's Law Enforcement Personnel Plan (Schedule 2)	72
Veteran's Assistance Commission Employees (Schedule 3)	73
Schedules of Employer Contributions (Schedule 4)	74
Other Post-Employment Benefits – Schedule of Funding Progress (Schedule 5).....	75
Notes to Required Supplementary Information	76
OTHER SUPPLEMENTARY INFORMATION:	
General Fund:	
Combining Balance Sheet (Schedule B-1)	77-78
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance (Schedule B-2)	79-80
<i>General Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-3)	81-94
<i>Tort Judgment Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-4)	95
<i>Unemployment Insurance Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-5)	96

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
General Fund (Continued):	
<i>Livingston County Enterprise Zone Offset Account:</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-6).....	97
<i>Streator Host Agreement Account:</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-7).....	98
<i>Vehicle Replacement & Maintenance Account</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-8).....	99
<i>Working Cash Account:</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-9).....	100
<i>Windfarm Application Fee Account:</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-10).....	101
<i>Pontiac Host Agreement Account:</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-11).....	102
<i>Recreation Committee Account:</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-12).....	103
<i>Capital Projects Account:</i> Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-13).....	104
Non-major Special Revenue Funds:	
Fund Descriptions	105-108
Combining Balance Sheet (Schedule C-1).....	109-113

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Schedule C-2)	114-118
County Highway Fund:	
Balance Sheet (Schedule C-3)	119
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-4)	120
County Motor Fuel Tax Fund:	
Balance Sheet (Schedule C-5)	121
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-6)	122
County Aid to Bridges Fund:	
Balance Sheet (Schedule C-7)	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-8)	124
Matching Tax Fund:	
Balance Sheet (Schedule C-9)	125
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-10)	126
Mentally Deficient Persons Fund:	
Balance Sheet (Schedule C-11)	127
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-12)	128
Court Systems Fund:	
Balance Sheet (Schedule C-13)	129
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-14)	129

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Social Security Fund:	
Balance Sheet (Schedule C-15).....	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-16).....	131
Law Library Fund:	
Balance Sheet (Schedule C-17).....	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-18).....	133
Indemnity Fund:	
Balance Sheet (Schedule C-19).....	134
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-20).....	134
Special Recording Fee Fund:	
Balance Sheet (Schedule C-21).....	135
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-22).....	136
Sheriff Drug Traffic Prevention Fund:	
Balance Sheet (Schedule C-23).....	137
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-24).....	137
Court Automation Fund:	
Balance Sheet (Schedule C-25).....	138
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-26).....	138

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
County Treasurer's Automation Fund:	
Balance Sheet (Schedule C-27)	139
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-28)	139
Victim Coordinator Services Fund:	
Balance Sheet (Schedule C-29)	140
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-30)	141
Veterans Assistance Fund:	
Balance Sheet (Schedule C-31)	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-32)	143
Court Security Fund:	
Balance Sheet (Schedule C-33)	144
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-34)	144
Probation Services Fee Fund:	
Balance Sheet (Schedule C-35)	145
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-36)	145
Document Storage Fund:	
Balance Sheet (Schedule C-37)	146
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-38)	146

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
State's Attorney Drug Traffic Prevention Fund:	
Balance Sheet (Schedule C-39)	147
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-40)	147
State's Attorney Automation Fund:	
Balance Sheet (Schedule C-41)	148
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-42)	148
Arrestees' Medical Costs Fund:	
Balance Sheet (Schedule C-43)	149
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-44)	149
Maintenance and Child Support Collection Fund:	
Balance Sheet (Schedule C-45)	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-46)	150
Vital Records Fund:	
Balance Sheet (Schedule C-47)	151
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-48)	151
Sheriff E-Citation Fund:	
Balance Sheet (Schedule C-49)	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-50)	152

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Illinois Grants Fund:	
Balance Sheet (Schedule C-51)	153
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-52)	153
County Extension Education Fund:	
Balance Sheet (Schedule C-53)	154
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-54)	154
Criminal Justice Grant Fund:	
Balance Sheet (Schedule C-55)	155
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-56)	155
GIS Automation Fund:	
Balance Sheet (Schedule C-57)	156
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-58)	156
Animal Control – Low Cost Spay & Neuter Fees Fund:	
Balance Sheet (Schedule C-59)	157
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-60)	157
Circuit Clerk Operation and Administration Fund:	
Balance Sheet (Schedule C-61)	158
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-62)	158

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Road Use Agreement Fund:	
Balance Sheet (Schedule C-63)	159
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-64)	159
Coroner's Fees Fund:	
Balance Sheet (Schedule C-65)	160
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-66)	160
Tax Sale in Error Fund:	
Balance Sheet (Schedule C-67)	161
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-68)	161
Component Unit (Emergency Telephone System Board of Livingston County):	
Combining Statement of Net Position (Schedule D-1)	162
Combining Statement of Revenue, Expenses, and Changes in Net Position (Schedule D-2)	163
Statement of Cash Flows (Schedule D-3)	164
Fiduciary Funds:	
Fund Descriptions	165
Private Purpose Trust Funds:	
Combining Statement of Fiduciary Net Position (Schedule E-1)	166
Combining Statement of Changes in Fiduciary Net Position (Schedule E-2)	167
Agency Funds:	
Combining Statement of Assets and Liabilities (Schedule F-1)	168-169
Combining Statement of Changes in Assets and Liabilities (Schedule F-2)	170-171

Table of Contents

	PAGE
Fiduciary Funds (Continued):	
Agency Funds (Continued):	
Circuit Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-3).....	172
County Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-4).....	173
Sheriff's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule F-5).....	174
Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (Schedule 6)	175
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>	176-177
Schedule of Findings	178-180

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, 2017, 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, 2017, 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, 2016, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 5, 2017, we expressed unmodified 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 66-76 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 77-161), the component unit and fiduciary fund combining and individual fund financial statements (pages 162-174), and the Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (page 175) 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 4, 2018, 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 4, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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, 2017. 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 \$491,113 to \$86,821,930 in 2017 from \$87,313,043 in 2016.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$1,362,565 on the government-wide financial statements. The County's total business-type expenses exceeded total business-type revenues by \$1,853,678.
- During the current fiscal year, \$1,370,019 was transferred to the General Account from the Pontiac Host Agreement Account within the General Fund for general obligations. The Livingston Manor nursing home was demolished, and \$542,311 of cash was transferred from the Nursing Home Fund to the Construction and Building Renovation Account. Revenue from the Cook County and Federal Inmate Program contributed \$1,758,579 to the County's gross revenue. Land and capital assets totaling \$3,028,747 were transferred from the County's business-type activities and component unit to the County's governmental activities.
- The County's General Fund ended the year with a fund balance of \$25,626,874 which represents a 1% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$1,315,744, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,552,917, and the Mental Health Fund ended the year with a fund balance of \$1,387,178. Overall, the County's governmental funds ended the year with a fund balance of \$35,188,754 which represents an increase of 3% over the prior year.
- The General Fund's total expenditures of \$14,838,497 were \$4,609,819 less than the \$19,448,316 budgeted for the 2017 fiscal year. Within the General Fund, the General Account's total expenditures were \$214,759 less than the budgeted amount.

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, 2017

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. The Nursing Home was demolished in 2017 and the fund was closed as of November 30, 2017.

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, 2017

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. The building was demolished and all remaining assets were transferred to the County's governmental operations during the year ended November 30, 2017.
- *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, 2017

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, 2017

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 8.46% for 2017 from 8.93% in 2016, a 5% decrease. The Sheriff's Law Enforcement Personnel Plan rate decreased from 22.39% in 2016 to 20.25% in 2017, a 10% decrease.
- Mental Health Fund – This fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). The primary sources of funding for Mental Health are annual property taxes and various grants from DHS. The Mental Health Board operates behavior health and case management services.

Non-major Special Revenue Funds:

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

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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

Condensed Financial Information

Statement of Net Position						
	Governmental			Business-type		
	Activities		% Change	Activities		% Change
	2017	2016	2016-2017	2017	2016	2016-2017
<u>Assets</u>						
Current and other assets	\$ 36,414,251	35,223,300	3.38%	-	543,231	-100.00%
Capital assets	53,500,532	52,403,225	2.09%	-	1,311,480	-100.00%
Total assets	89,914,783	87,626,525	2.61%	-	1,854,711	-100.00%
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	8,405,335	8,211,500	2.36%	-	-	N/A
Deferred outflows from pensions	4,671,863	5,948,843	-21.47%	-	-	N/A
Total deferred outflows	13,077,198	14,160,343	-7.65%	-	-	N/A
<u>Liabilities</u>						
Current and other liabilities	1,225,497	1,141,411	7.37%	-	1,033	-100.00%
Long-term liabilities	5,674,436	6,253,220	-9.26%	-	-	N/A
Total liabilities	6,899,933	7,394,631	-6.69%	-	1,033	-100.00%
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	8,405,335	8,211,500	2.36%	-	-	N/A
Deferred outflows from pensions	864,783	721,372	19.88%	-	-	N/A
Total deferred inflows	9,270,118	8,932,872	3.78%	-	-	N/A
<u>Net Position</u>						
Net investment in capital assets	53,500,532	52,403,225	2.09%	-	1,311,480	-100.00%
Restricted	4,098,741	3,676,333	11.49%	-	-	N/A
Unrestricted	29,222,657	29,379,807	-0.53%	-	542,198	-100.00%
Total net position	\$ 86,821,930	85,459,365	1.59%	-	1,853,678	-100.00%

Assets:

At November 30, 2017, total governmental assets, excluding deferred outflows of resources, were \$89,914,783 compared to \$87,626,525 at November 30, 2016. Total business-type assets were \$0 at November 30, 2017, compared to \$1,854,711 at November 30, 2016 due to the demolition of the nursing home building and transfer of all remaining assets to the County Construction & Building Renovation Fund.

Liabilities:

At November 30, 2017, total governmental liabilities, excluding deferred inflows of resources, were \$6,899,933, versus \$7,394,631 at November 30, 2016. Total business-type liabilities were \$0 at November 30, 2017, and \$1,033 at November 30, 2016. The decrease in governmental liabilities is primarily due to a decrease in the net pension liability, offset by an increase in accrued items related to payroll.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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

Condensed Financial Information (Continued)

Net Position:

At November 30, 2017, the County's governmental equity was \$86,821,930, an increase of \$1,362,565 from November 30, 2016. The County's business-type equity was \$0 at November 30, 2017, a decrease of \$1,853,678 from November 30, 2016.

	Change in Net Position					
	Governmental Activities		% Change	Business-type Activities		% Change
	2017	2016		2017	2016	
Revenues:						
Program revenues:						
Fees, fines and charges for services	\$ 8,598,472	8,409,998	2.24%	-	-	N/A
Operating grants and contributions	2,494,848	2,370,887	5.23%	-	-	N/A
Capital grants and contributions	-	-	N/A	-	-	N/A
General revenues:						
Property taxes	8,165,994	8,028,330	1.71%	-	-	N/A
Other taxes	3,919,168	3,990,247	-1.78%	-	-	N/A
Interest	148,884	147,580	0.88%	113	326	-65.34%
Miscellaneous	282,633	440,299	-35.81%	-	-	N/A
Disposal of capital assets	-	-	N/A	(1,111,980)	-	N/A
Capital contributions	3,028,747	-	N/A	(199,500)	-	N/A
Transfers	542,311	-	N/A	(542,311)	-	N/A
Total revenues	27,181,057	23,387,341	16.22%	(1,853,678)	326	-568712.88%
Program expenses:						
General and administration	6,409,790	7,665,156	-16.38%	-	-	N/A
Public safety	7,869,277	7,484,411	5.14%	-	-	N/A
Judiciary and court related	3,584,365	3,824,101	-6.27%	-	-	N/A
Public health and welfare	4,919,751	4,820,855	2.05%	-	-	N/A
Transportation	3,035,308	3,036,838	-0.05%	-	-	N/A
Livingston Manor Nursing Home	-	-	N/A	-	82,319	-100.00%
Total expenses	25,818,492	26,831,362	-3.77%	-	82,319	-100.00%
Change in net position	1,362,565	(3,444,021)	139.56%	(1,853,678)	(81,993)	-2160.78%
Net position, beginning of year	85,459,365	88,903,386	-3.87%	1,853,678	1,935,671	-4.24%
Net position, end of year	\$ 86,821,930	85,459,365	1.59%	-	1,853,678	-100.00%

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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

Condensed Financial Information (Continued)

Total Revenues:

Governmental revenues increased by \$3,793,716 from fiscal year 2016 to fiscal year 2017, primarily due to transfers and capital contributions from the Nursing Home Fund and the former ETSB. 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.

There were no business-type revenues other than interest in 2016 and 2017. The recorded loss upon demolition of the nursing home building, and the transfer to the County's governmental funds have resulted in a negative revenue total of \$1,853,678 for the year ended November 30, 2017.

Total Expenses:

Total governmental expenses decreased \$1,012,870 for the year ended November 30, 2017 compared to the year ended November 30, 2016. The decrease is primarily due to the \$1.7 million economic development grant paid to Caterpillar in 2016, offset by payments of \$880,000 in the current year under the early retirement option offered by the County during 2017. 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 48%.

There were no business-type expenses for the years ended November 30, 2017 and 2016, other than the depreciation expense in 2016. No depreciation expense was recorded for the year ended November 30, 2017, as the nursing home building was demolished during the year.

Governmental Activities

	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
General and administration	\$ 6,409,790	7,665,156	5,640,654	6,981,652
Public safety	7,869,277	7,484,411	5,496,149	5,477,438
Judiciary and court related	3,584,365	3,824,101	2,414,286	2,662,268
Public health and welfare	4,919,751	4,820,855	(1,367,074)	(1,778,761)
Transportation	3,035,308	3,036,838	2,541,156	2,707,879
Total	<u>\$ 25,818,492</u>	<u>26,831,362</u>	<u>14,725,172</u>	<u>16,050,477</u>

Business-type Activities

	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Livingston Manor Nursing Home	\$ -	82,319	-	82,319
Total	<u>\$ -</u>	<u>82,319</u>	<u>-</u>	<u>82,319</u>

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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

Condensed Financial Information (Continued)

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.

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 (including all general fund accounts) were less than budgeted expenses by \$4,609,819. Within the General Fund, the General Account's expenditures were \$214,759 less than budgeted. In the General Account, the Human Resources Department's expenditures exceeded the budgeted amount by \$5,793, the County Clerk's Office expenditures exceeded the budgeted amount by \$3,771, the Maintenance – General Department's expenditures exceeded the budgeted amount by \$4,883, the Maintenance – Courthouse Department's expenditures exceeded the budgeted amount by \$3,551, the Maintenance – Regions Bank Department's expenditures exceeded the budgeted amount by \$7,890, the Sheriff's Office expenditures exceeded the budgeted amount by \$5,698, the Jail expenditures exceeded the budgeted amount by \$111,485, the Coroner's Office expenditures exceeded the budgeted amount by \$13,371, and the Public Defender's Office expenditures exceeded the budgeted amount by \$10,268.

Major Special Revenue Funds

Expenditures were less than budgeted amounts for the major special revenue funds, except for the Mental Health Fund, which had expenditures in excess of appropriations of \$44,731 due to the purchase of a call-based platform, which was funded by the Illinois Department of Human Services and was not included in the budget.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

Capital Assets

At November 30, 2017, the Livingston County had \$53,500,532 invested in governmental capital assets, and \$0 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	
	2017	2016	2017	2016
Land	\$ 2,679,430	2,479,930	-	199,500
Buildings	40,784,810	41,747,505	-	1,065,875
Infrastructure	6,381,620	6,799,999	-	-
Vehicles	503,884	849,660	-	-
Machinery and equipment	489,650	475,873	-	46,105
Computer equipment	56,957	47,919	-	-
Computer software	-	2,339	-	-
Dispatch equipment	2,604,181	-	-	-
Totals	<u>\$ 53,500,532</u>	<u>52,403,225</u>	<u>-</u>	<u>1,311,480</u>

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, during the year there was a change in the County's component unit, which had a significant impact the County's financial statements.

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 (other than equipment, which was retained by the County), and assumed all dispatch activities on February 1, 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 provides 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 is reimbursed to the County. See Note 14 for additional information.

The Vermillion Valley JETSB is not reported as a component unit of the County.

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, 2017

(With Comparative Figures for November 30, 2016)

	Primary Government				Component Unit
	Governmental Activities	Business-type Activities	Totals		Emergency Telephone System Board
			2017	2016	
<u>Assets</u>					
Cash on hand and in bank	\$ 23,184,386	-	23,184,386	18,179,316	-
Certificates of deposit	7,906,313	-	7,906,313	12,439,672	-
Other investments	2,996,035	-	2,996,035	2,583,167	-
Receivables (net of estimated uncollectible):					
Accounts	944,267	-	944,267	1,029,892	-
Accrued interest	11,572	-	11,572	11,846	-
Property taxes	575,818	-	575,818	553,861	-
Due from State of Illinois	749,959	-	749,959	931,717	-
Revenue stamp inventory	45,901	-	45,901	37,060	-
Capital assets:					
Land	2,679,430	-	2,679,430	2,679,430	-
Other capital assets, net of accumulated depreciation	50,821,102	-	50,821,102	51,035,275	-
Total capital assets	53,500,532	-	53,500,532	53,714,705	-
Total assets	89,914,783	-	89,914,783	89,481,236	-
<u>Deferred Outflows of Resources</u>					
Property taxes levied for subsequent years	8,405,335	-	8,405,335	8,211,500	-
Deferred outflows from pensions	4,671,863	-	4,671,863	5,948,843	-
Total deferred outflows of resources	13,077,198	-	13,077,198	14,160,343	-
<u>Liabilities</u>					
Accounts payable	412,342	-	412,342	589,169	-
Accrued items	802,665	-	802,665	542,971	-
Due to others	10,490	-	10,490	10,304	-
Compensated absences	1,634,058	-	1,634,058	1,594,240	-
Net pension liability	3,898,303	-	3,898,303	4,558,481	-
Net OPEB obligation	142,075	-	142,075	100,499	-
Total liabilities	6,899,933	-	6,899,933	7,395,664	-
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	8,405,335	-	8,405,335	8,211,500	-
Deferred inflows from pensions	864,783	-	864,783	721,372	-
Total deferred inflows of resources	9,270,118	-	9,270,118	8,932,872	-
<u>Net Position</u>					
Net investment in capital assets	53,500,532	-	53,500,532	53,714,705	-
Restricted for:					
Roads and bridges	405,973	-	405,973	193,513	-
Retirement	2,347,737	-	2,347,737	2,007,162	-
Public health and welfare	254,999	-	254,999	252,358	-
Judiciary and court related	122,475	-	122,475	79,573	-
Public safety	197,532	-	197,532	212,176	-
Recordkeeping	38,379	-	38,379	44,310	-
General government	277,624	-	277,624	248,979	-
Insurance	454,022	-	454,022	638,262	-
Unrestricted	29,222,657	-	29,222,657	29,922,005	-
Total net position	\$ 86,821,930	-	86,821,930	87,313,043	-

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, 2017

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

	Program Revenues				Net (Expense) Revenue And Changes in Net Position				
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals		Component Unit
							2017	2016	
Governmental activities:									
General and administration	\$ 6,409,790	709,090	60,046	-	(5,640,654)	-	(5,640,654)	(6,981,652)	-
Public safety	7,869,277	1,958,056	415,072	-	(5,496,149)	-	(5,496,149)	(5,477,438)	-
Judiciary and court related	3,584,365	898,365	271,714	-	(2,414,286)	-	(2,414,286)	(2,662,268)	-
Public health and welfare	4,919,751	4,538,809	1,748,016	-	1,367,074	-	1,367,074	1,778,761	-
Transportation	3,035,308	494,152	-	-	(2,541,156)	-	(2,541,156)	(2,707,879)	-
Total governmental activities	25,818,492	8,598,472	2,494,848	-	(14,725,172)	-	(14,725,172)	(16,050,477)	-
Business-type activities:									
Livingston Manor Nursing Home	-	-	-	-	-	-	-	(82,319)	-
Total primary government	\$ 25,818,492	8,598,472	2,494,848	-	(14,725,172)	-	(14,725,172)	(16,132,796)	-
Component unit:									
Emergency Telephone System Board	\$ 250,272	120,433	-	-					(129,839)
General revenues:									
Taxes:									
Property taxes					\$ 8,165,994	-	8,165,994	8,028,330	-
Replacement tax					409,174	-	409,174	387,460	-
Sales tax					1,384,669	-	1,384,669	1,344,839	-
State income tax					1,433,202	-	1,433,202	1,481,597	-
Video gaming tax					7,255	-	7,255	12,780	-
Motor fuel taxes					684,868	-	684,868	763,571	-
Interest					148,884	113	148,997	147,906	332
Miscellaneous					282,633	-	282,633	440,299	-
Disposal of capital assets					-	(1,111,980)	(1,111,980)	-	(2,829,247)
Capital contributions					3,028,747	(199,500)	2,829,247	-	-
Transfers					542,311	(542,311)	-	-	(298,822)
Total general revenues and transfers					16,087,737	(1,853,678)	14,234,059	12,606,782	(3,127,737)
Change in net position					1,362,565	(1,853,678)	(491,113)	(3,526,014)	(3,257,576)
Net position, beginning of year					85,459,365	1,853,678	87,313,043	90,839,057	3,257,576
Net position, end of year					\$ 86,821,930	-	86,821,930	87,313,043	-

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

Balance Sheet - Governmental Funds

November 30, 2017

(With Comparative Figures for November 30, 2016)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2017	2016
<u>Assets</u>							
Cash on hand and in bank	\$ 18,711,608	1,091,891	173,011	1,327,258	1,880,618	23,184,386	17,637,118
Certificates of deposit	3,831,313	15,000	1,400,000	-	2,660,000	7,906,313	12,439,672
Other investments	2,393,680	-	-	-	602,355	2,996,035	2,583,167
Receivables, net:							
Accounts	859,238	-	676	-	84,353	944,267	1,028,859
Accrued interest	10,609	82	222	163	496	11,572	11,846
Property taxes	201,955	28,185	87,267	63,985	194,426	575,818	553,861
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	442,686	254,024	-	-	53,249	749,959	931,717
Inventories	31,114	14,787	-	-	-	45,901	37,060
Total assets	26,482,203	1,403,969	1,661,176	1,391,406	5,475,497	36,414,251	35,223,300
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	3,316,285	402,000	1,045,000	909,065	2,732,985	8,405,335	8,211,500
Total assets and def. outflows	\$ 29,798,488	1,805,969	2,706,176	2,300,471	8,208,482	44,819,586	43,434,800
<u>Liabilities</u>							
Accounts payable	\$ 255,735	43,179	-	-	113,428	412,342	588,136
Accrued items	599,594	45,046	108,259	4,228	45,538	802,665	542,971
Due to others	-	-	-	-	10,490	10,490	10,304
Total liabilities	855,329	88,225	108,259	4,228	169,456	1,225,497	1,141,411
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	3,316,285	402,000	1,045,000	909,065	2,732,985	8,405,335	8,211,500
<u>Fund Balance</u>							
Non-spendable	31,114	14,787	-	-	-	45,901	37,060
Restricted	454,022	-	1,552,917	-	2,091,802	4,098,741	3,676,333
Committed	3,766,624	-	-	-	596,952	4,363,576	3,372,268
Assigned	16,588,658	1,300,957	-	1,387,178	2,617,287	21,894,080	22,708,247
Unassigned	4,786,456	-	-	-	-	4,786,456	4,287,981
Total fund balance (deficit)	25,626,874	1,315,744	1,552,917	1,387,178	5,306,041	35,188,754	34,081,889
Total liabilities, deferred inflows, and fund balance	\$ 29,798,488	1,805,969	2,706,176	2,300,471	8,208,482	44,819,586	43,434,800

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

(CONTINUED)

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

November 30, 2017

(With Comparative Figures for November 30, 2016)

	November 30,	
	2017	2016
Total fund balance for governmental funds	\$ 35,188,754	34,081,889
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	79,822,619	76,538,924
Accumulated depreciation	(26,322,087)	(24,135,699)
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	(1,634,058)	(1,594,240)
Net pension liability	(3,898,303)	(4,558,481)
Net OPEB obligation	(142,075)	(100,499)
Deferred inflows and outflows of resources related to pensions are not reported in the governmental funds.		
Deferred outflows	4,671,863	5,948,843
Deferred inflows	(864,783)	(721,372)
Net position of governmental activities	<u>\$ 86,821,930</u>	<u>85,459,365</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2017	2016
Revenues:							
Property taxes	\$ 2,864,009	399,770	1,237,570	907,390	2,757,255	8,165,994	8,028,330
Replacement tax	409,174	-	-	-	-	409,174	387,460
Sales tax	1,384,669	-	-	-	-	1,384,669	1,344,839
State income tax	1,433,202	-	-	-	-	1,433,202	1,481,597
Video gaming tax	7,255	-	-	-	-	7,255	12,780
Operating and capital grants / contributions	2,495,310	1,452,821	-	295,195	30,476	4,273,802	3,897,488
Motor fuel tax allotments	-	-	-	-	684,868	684,868	763,571
Licenses and permits	4,969	56,475	-	-	-	61,444	59,945
Fees, fines, and charges for services	5,165,296	353,910	-	129,158	997,702	6,646,066	6,706,982
Collector's interest and costs	112,008	-	-	-	-	112,008	116,470
Interest	128,728	1,476	3,462	795	14,423	148,884	147,580
Rent	163,177	-	-	-	-	163,177	223,045
Other revenue	30,189	-	-	239	89,028	119,456	217,254
Total revenues	14,197,986	2,264,452	1,241,032	1,332,777	4,573,752	23,609,999	23,387,341
Expenditures:							
Current:							
General and administration	4,787,227	-	-	-	235,216	5,022,443	5,453,873
Public safety	4,911,572	-	-	-	31,896	4,943,468	4,779,240
Judiciary and court related	2,257,464	-	-	-	68,841	2,326,305	2,466,925
Public health and welfare	294,470	2,203,290	-	1,242,824	548,173	4,288,757	4,179,255
Transportation	166,757	-	-	-	1,979,289	2,146,046	2,093,728
Employee benefits	1,840,338	-	984,863	-	682,369	3,507,570	2,760,767
Other expenditures	400,686	-	-	-	-	400,686	59,985
Capital outlay	179,983	-	-	-	230,187	410,170	1,499,187
Total expenditures	14,838,497	2,203,290	984,863	1,242,824	3,775,971	23,045,445	23,292,960

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, 2017

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

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2017	2016
Excess (deficiency) of revenues over (under) expenditures	\$ (640,511)	61,162	256,169	89,953	797,781	564,554	94,381
Other financing sources (uses):							
Transfers in	827,013	-	31,733	-	32,544	891,290	317,610
Transfers out	(40,000)	(27,277)	-	(3,000)	(278,702)	(348,979)	(317,610)
Total other financing sources (uses)	787,013	(27,277)	31,733	(3,000)	(246,158)	542,311	-
Net change in fund balance	146,502	33,885	287,902	86,953	551,623	1,106,865	94,381
Fund balance, beginning of year	25,480,372	1,281,859	1,265,015	1,300,225	4,754,418	34,081,889	33,987,508
Fund balance, end of year	<u>\$ 25,626,874</u>	<u>1,315,744</u>	<u>1,552,917</u>	<u>1,387,178</u>	<u>5,306,041</u>	<u>35,188,754</u>	<u>34,081,889</u>

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

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	November 30,	
	2017	2016
Net change in fund balances- total governmental funds	\$ 1,106,865	94,381
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	380,126	263,516
Capital contributed	3,028,747	-
Depreciation expense	(2,311,566)	(1,889,122)
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	(39,818)	12,843
Net pension liability	(760,213)	(1,886,330)
Other postemployment benefits	(41,576)	(39,309)
Change in net position of governmental activities	<u>\$ 1,362,565</u>	<u>(3,444,021)</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, 2017

(With Comparative Figures for November 30, 2016)

		Livingston Manor Nursing Home	
		November 30,	
		2017	2016
<u>Assets</u>			
Cash on hand and in bank	\$	-	542,198
Other investments		-	-
Accounts receivable		-	1,033
Capital assets:			
Land		-	199,500
Buildings and improvements		-	3,063,362
Equipment		-	1,030,003
Accumulated depreciation		-	(2,981,385)
Total assets	\$	-	1,854,711
<u>Liabilities</u>			
Accounts payable	\$	-	1,033
<u>Net Position</u>			
Invested in capital assets		-	1,311,480
Unrestricted		-	542,198
Total net position		-	1,853,678
Total liabilities and net position	\$	-	1,854,711

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Livingston Manor Nursing Home	
	Year Ended November 30,	
	2017	2016
Operating revenues:		
DPA Care - State Share settlement	\$ -	-
Operating expenses:		
Contractual services	-	-
Building repairs and maintenance	-	-
Depreciation	-	82,319
Total operating expenses	-	82,319
Operating income (loss)	-	(82,319)
Non-operating revenues (expenses):		
Interest income	113	326
Disposal of assets	(1,111,980)	-
Capital contribution to County	(199,500)	-
Transfer to County Construction & Building Renovation Fund	(542,311)	-
Total non-operating revenues	(1,853,678)	326
Net income (loss)	(1,853,678)	(81,993)
Net position, beginning of year	1,853,678	1,935,671
Net position, end of year	\$ -	1,853,678

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, 2017

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

	Totals	
	Year Ended November 30, 2017	2016
Cash flows from operating activities		
Cash paid for services	\$ -	-
Net cash provided by operating activities	-	-
Cash flows from noncapital financing activities		
Transfer to County Construction & Building Renovation Fund	(542,311)	-
Net cash provided by noncapital financing activities	(542,311)	-
Cash flows from investing activities		
Interest on investments	113	326
Net cash used in investing activities	113	326
Net increase in cash and cash equivalents	(542,198)	326
Cash and cash equivalents, beginning of year	542,198	541,872
Cash and cash equivalents, end of year	\$ -	542,198
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$ -	(82,319)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	-	82,319
(Increase) decrease in accounts receivable	1,033	-
Increase (decrease) in accounts payable	(1,033)	-
Net cash provided by operating activities	\$ -	-

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, 2017

(With Comparative Figures for November 30, 2016)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30,	
			2017	2016
<u>Assets</u>				
Cash on hand and in bank	\$ 140,758	7,288,527	7,429,285	6,254,604
Certificates of deposit	120,000	167,244	287,244	1,916,169
Other investments	2,207,454	-	2,207,454	1,218,630
Receivables:				
Accrued interest	35	-	35	490
Delinquent taxes	-	8,946	8,946	8,386
Due from State of Illinois	182,139	-	182,139	184,463
Total assets	<u>\$ 2,650,386</u>	<u>7,464,717</u>	<u>10,115,103</u>	<u>9,582,742</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 80,258	-	80,258	214,968
Due to taxing bodies	-	5,226,403	5,226,403	4,941,207
Due to others	-	2,238,314	2,238,314	1,455,018
Total liabilities	<u>80,258</u>	<u>7,464,717</u>	<u>7,544,975</u>	<u>6,611,193</u>
Net Position:				
Restricted for township transportation projects	<u>2,570,128</u>	<u>-</u>	<u>2,570,128</u>	<u>2,971,549</u>
Total liabilities and net position	<u>\$ 2,650,386</u>	<u>7,464,717</u>	<u>10,115,103</u>	<u>9,582,742</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Year Ended November 30,	
	2017	2016
Additions		
State of Illinois	\$ 2,381,530	3,111,822
Interest on investments	19,990	10,790
Miscellaneous	-	-
Total additions	2,401,520	3,122,612
Deductions		
Transportation	2,802,941	2,981,444
Net additions (deductions)	(401,421)	141,168
Net position, beginning of year	2,971,549	2,830,380
Net position, end of year	\$ 2,570,128	2,971,548

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, 2017**

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, 2017

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 had 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 appointed board members to the ETSB, which was not to exceed 11 members. These members were 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 was the same as the County. The Livingston County Board had the responsibility for approving the rate of the surcharge which funds the activities of the ETSB and therefore had the ability to impose its will on the Board as described by authoritative accounting literature. Separate financial statements of the ETSB were 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. On January 31, 2017 the ETSB ceased operations. Financial information presented in the accompanying financial statements includes activity of the ETSB for the period from December 1, 2016 through January 31, 2017. See Note 14 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, 2017**

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, 2017

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, Vehicle Replacement & Maintenance 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, 2017**

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

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

6. Vehicle Replacement & Maintenance Account – to account for funds set aside out of the Construction & Building Renovation Fund for the purchase, operation, and maintenance of County vehicles.
7. 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.
8. 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.
9. 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.
10. 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, 2017**

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 has been closed. The nursing home building was demolished, and the remaining land and cash balances were transferred to the County Construction & Building Renovation Fund in 2017. See Note 16 for further detail.

Prior to termination, the County's proprietary funds distinguished operating revenues and expenses from non-operating items. Operating revenues and expenses generally resulted 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 were charges to customers for sales and services. Operating expenses for enterprise funds included the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition were 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, 2017**

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 2016 are reflected as revenues in fiscal year 2017, and amounted to \$8,165,994, including \$575,818 received subsequent to year-end and recorded as accounts receivable on the accompanying financial statements. Amounts not collected by the Collector by November 30, 2017 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 2017 in the amount of \$8,405,335 have been recognized as deferred outflows and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2018.

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, 2017**

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 debt in fiscal year 2017.

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 certain 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, 2017**

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

I. Investments

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

J. Inter-fund Activity

Activity between funds that are representative of lending / borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to / from other funds” (i.e., the current portion of inter-fund loans) or “advances to / from other funds” (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as “due to / from other funds.”

K. 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. The County has reported no prepaid items as of November 30, 2017.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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 two items that qualify for reporting in these categories:

1. Property taxes receivable and deferred property taxes related to the 2017 property tax levy are reported as deferred outflows and inflows on both the government-wide and fund financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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	\$ 53,500,532
Less: Long-term obligations payable	<u>-</u>
Net investment in capital assets	<u>\$ 53,500,532</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, 2017:

Inventory	<u>\$ 45,901</u>
Total	<u>\$ 45,901</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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, 2017:

Roads and bridges	\$ 405,973
Retirement	2,347,737
Public health and welfare	254,999
Judiciary and court related	122,475
Public safety	197,532
Recordkeeping	24,739
General government	277,624
Insurance	<u>454,022</u>
Total	<u>\$4,098,741</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, 2017. Fund balances are committed for the following purposes at November 30, 2017:

Roads and bridges	\$ 217,053
Judiciary and court related	173,363
Public safety	113,263
Recordkeeping	86,703
General government	<u>3,773,194</u>
Total	<u>\$4,363,576</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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, 2017:

Roads and bridges	\$ 2,003,684
Public health and welfare	3,074,858
Judiciary and court related	2,153
Public safety	12,696
Recordkeeping and general government	212,031
Insurance	66,594
Capital projects	<u>16,522,064</u>
Total	<u>\$ 21,894,080</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 \$4,786,456 at November 30, 2017.

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, 2017**

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, 2017, none of the County's bank balance of \$23,683,871 (excluding agency fund balances) was exposed to custodial credit risk because it was uninsured and was not collateralized by securities held by the pledging financial institution.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

Investments

As of November 30, 2017, the County's investments were as follows:

	Primary Government	
	Carrying Amount	Market Value
Certificates of deposit	\$ 7,906,313	7,906,313
Investment pools	2,996,035	2,994,158
Total investments	<u>\$ 10,902,348</u>	<u>10,900,471</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:

	Primary Government				
	Remaining Maturity (in Months)				
	12 months or less	13-24 months	25-60 months	61+ months	Total
Certificates of deposit	\$ 6,183,256	1,723,057	-	-	7,906,313
Investment pools	2,996,035	-	-	-	2,996,035
Total investments	<u>\$ 9,179,291</u>	<u>1,723,057</u>	<u>-</u>	<u>-</u>	<u>10,902,348</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

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, 2017, 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, 2017

NOTE 3: FAIR VALUE MEASUREMENTS – (CONTINUED)

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

	Market Value at November 30, 2017	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	\$ 7,906,313	-	7,906,313	-
Investment pools	2,994,158	2,179,919	814,239	-
Total Primary Government	<u>\$ 10,900,471</u>	<u>2,179,919</u>	<u>8,720,552</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, 2017, 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, 2017

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2017 was as follows:

	Primary Government		
	Balance as of December 1, 2016	Additions	Deletions
			Balance as of November 30, 2017
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,479,930	199,500	-
Total capital assets not being depreciated	2,479,930	199,500	-
Depreciable capital assets:			
Buildings	52,434,300	-	-
Infrastructure	15,130,716	-	-
Vehicles	2,739,782	167,138	(104,389)
Machinery and equipment	1,902,250	180,675	-
Computer equipment	1,366,107	32,313	(20,789)
Computer software	485,839	-	-
Dispatch equipment	-	2,829,247	-
Total depreciable capital assets	74,058,994	3,209,373	(125,178)
Less accumulated depreciation:			
Buildings	(10,686,793)	(962,696)	-
Infrastructure	(8,330,718)	(418,378)	-
Vehicles	(1,890,120)	(512,916)	104,389
Machinery and equipment	(1,426,380)	(166,897)	-
Computer equipment	(1,318,187)	(23,275)	20,789
Computer software	(483,501)	(2,338)	-
Dispatch equipment	-	(225,066)	-
Total accumulated depreciation	(24,135,699)	(2,311,566)	125,178
Total capital assets being depreciated, net	49,923,295	897,807	-
Governmental activities capital assets, net	\$ 52,403,225	1,097,307	-

Capital purchases for the year ended November 30, 2017 primarily consisted of Sheriff's vehicles and related equipment, which replaced older vehicles sold during the year, as well as a new dump truck for the Highway department. Additionally, the County transferred land valued at \$199,500 from business-type activities to governmental activities, and LivCom dispatch equipment valued at \$2,829,247 were transferred to the County.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

	Primary Government			
	Balance as of December 1, 2016	Additions	Deletions	Balance as of November 30, 2017
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	(1,997,488)	-	1,997,488	-
Equipment	(983,897)	-	983,897	-
Total accumulated depreciation	(2,981,385)	-	2,981,385	-
Total capital assets being depreciated, net	1,111,980	-	(1,111,980)	-
Business-type activities capital assets, net	\$ 1,311,480	-	(1,311,480)	-

During the year ended November 30, 2017, the nursing home building was demolished, and the land was transferred to the County's governmental activities.

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

Governmental activities:	
General government	\$ 237,583
Public safety	1,190,737
Judiciary and court related	387,355
Public health and welfare	7,321
Transportation	488,570
Total governmental activities	\$ 2,311,566
Business-type activities:	
County Nursing Home	\$ -

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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, 2017 was as follows:

	Emergency Telephone System Board of Livingston County		
	Balance as of December 1, 2016	Additions	Deletions
			Balance as of November 30, 2017
Capital assets not being depreciated:			
Construction in progress	\$ -	-	-
Total depreciable capital assets	-	-	-
Depreciable capital assets:			
Leasehold improvements	7,041	-	(7,041)
Equipment	4,513,741	-	(4,513,741)
Total depreciable capital assets	4,520,782	-	(4,520,782)
Less accumulated depreciation:			
Leasehold improvements	(6,789)	(39)	6,828
Equipment	(1,643,353)	(41,354)	1,684,707
Total accumulated depreciation	(1,650,142)	(41,393)	1,691,535
Total capital assets being depreciated, net	2,870,640	(41,393)	(2,829,247)
Discretely presented component unit, capital assets, net	\$ 2,870,640	(41,393)	(2,829,247)

On January 31, 2017 all of the assets of the ETSB were transferred to the County, who leases them to the newly-formed Vermillion Valley Regional Emergency Communications Joint Authority for \$1 per year.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 5: LONG-TERM DEBT

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

	Balance, December 1, 2016	Additions	Deductions	Balance, November 30, 2017	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,594,240	1,634,058	(1,594,240)	1,634,058	97,091
Net pension liability	4,558,481	9,097,429	(9,757,607)	3,898,303	-
Net OPEB obligation	100,499	66,028	(24,452)	142,075	-
Total long-term debt	<u>\$ 6,253,220</u>	<u>10,797,515</u>	<u>(11,376,299)</u>	<u>5,674,436</u>	<u>97,091</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, 2017:

Assessed valuation (2016)	<u>\$ 678,811,338</u>
Statutory debt limitation (2.875%)	\$ 19,515,826
Amount of debt applicable to debt limitation	-
Legal Debt Margin	<u>\$ 19,515,826</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, 2017

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
- ½ of the increase in the Consumer Price Index of the original pension amount.

Membership

As of December 31, 2016, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>VAC</u>
Retirees and beneficiaries	213	18	1
Inactive, non-retired members	186	11	0
Active members	<u>175</u>	<u>28</u>	<u>2</u>
Total	<u><u>574</u></u>	<u><u>57</u></u>	<u><u>3</u></u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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 2016 and the fiscal year ended November 30, 2017 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 2016	8.93%	22.39%	10.15%
County required contribution rate for 2017	8.46%	20.25%	10.74%
County actual contributions for 2016	\$ 699,368	409,531	4,000
County actual contributions for fiscal year 2017	\$ 619,228	360,470	4,446

Payable to the Pension Plan

At November 30, 2017, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2017:

	Payable at November 30, 2017
Regular Plan	\$ 72,041
SLEP Plan	35,500
VAC Plan	718
Total	<u>\$ 108,259</u>

Net Pension Liability

At December 31, 2016, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	VAC	Total
Total Pension Liability	\$ 50,843,267	16,476,535	128,793	67,448,595
Plan Fiduciary Net Position	49,191,229	14,235,685	123,378	63,550,292
Net Pension Liability (Asset)	<u>\$ 1,652,038</u>	<u>2,240,850</u>	<u>5,415</u>	<u>3,898,303</u>

The net pension liabilities were measured as of December 31, 2016, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2016.

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

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, 2016, are included as Required Supplementary Information on pages 71-73 of this report. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2016.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2015	\$ 64,996,963	60,438,482	4,558,481
Changes for the year:			
Service cost	1,187,648	-	1,187,648
Interest on the total pension liability	4,801,177	-	4,801,177
Benefit changes	-	-	-
Differences between expected and actual experience	(406,419)	-	(406,419)
Assumption changes	(22,170)	-	(22,170)
Employer contributions	-	1,112,899	(1,112,899)
Employee contributions	-	493,648	(493,648)
Net plan investment income	-	4,110,378	(4,110,378)
Benefit payments and refunds	(3,108,604)	(3,108,604)	-
Other	-	503,489	(503,489)
Net changes	2,451,632	3,111,810	(660,178)
Balances at December 31, 2016	<u>\$ 67,448,595</u>	<u>63,550,292</u>	<u>3,898,303</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

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, 2016:

- 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 and SLEP) or 7.49% (VAC).
- Project 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 2012). 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 2012). 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, 2016:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	7.77%
International Equity	17%	3.54%
Fixed Income	27%	4.85%
Real Estate	8%	8.97%
Alternative Investments	9%	N/A
Cash Equivalents	1%	N/A
Total	100%	

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

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

Single Discount Rate

Single Discount Rates of 7.50% (RP and SLEP) and 7.49% (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, 2016 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:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.78%	3.78%	3.78%
Resulting single discount rate	7.50%	7.50%	7.49%

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.

	<u>Regular Plan</u>		
	<u>1% Decrease (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Total Pension Liability	\$ 57,378,022	50,843,267	45,490,395
Plan Fiduciary Net Position	49,191,229	49,191,229	49,191,229
Net Pension Liability/(Asset)	<u>\$ 8,186,793</u>	<u>1,652,038</u>	<u>(3,700,834)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

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

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

SLEP Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 18,868,190	16,476,535	14,530,622
Plan Fiduciary Net Position	14,235,685	14,235,685	14,235,685
Net Pension Liability/(Asset)	<u>\$ 4,632,505</u>	<u>2,240,850</u>	<u>294,937</u>
VAC Plan			
	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Total Pension Liability	\$ 141,313	128,793	117,955
Plan Fiduciary Net Position	123,378	123,378	123,378
Net Pension Liability/(Asset)	<u>\$ 17,935</u>	<u>5,415</u>	<u>(5,423)</u>
County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 76,387,525	67,448,595	60,138,972
Plan Fiduciary Net Position	63,550,292	63,550,292	63,550,292
Net Pension Liability/(Asset)	<u>\$ 12,837,233</u>	<u>3,898,303</u>	<u>(3,411,320)</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2017

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, 2017, the County recognized pension expense of \$1,855,797. At November 30, 2017, 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	\$ 355,753	846,148
Changes in assumptions	677,509	72
Net difference between projected and actual earnings on pension plan investments	2,654,457	18,563
Contributions subsequent to the measurement date	984,144	-
Total	<u>\$4,671,863</u>	<u>864,783</u>

In the table above, \$984,144 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, 2018. 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
2017	\$ 619,347	262,969	1,134	883,450
2018	711,255	262,970	943	975,168
2019	734,246	228,358	1,716	964,320
2020	61,134	(51,873)	130	9,391
2021	-	(13,600)	-	(13,600)
Thereafter	-	4,207	-	4,207
Total	<u>\$ 2,125,982</u>	<u>693,031</u>	<u>3,923</u>	<u>2,822,936</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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 \$142,075 as of November 30, 2017. 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 2017, 10 retirees were receiving health benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2017 were \$24,452.

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, 2017

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, and rolled forward to November 30, 2017 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	4,522
Adjustment to annual required contribution	<u>(2,730)</u>
Annual OPEB cost	66,028
Contributions made	<u>(24,452)</u>
Increase in net OPEB obligation	41,576
Net OPEB obligation - beginning of year	<u>100,499</u>
Net OPEB obligation - end of year	<u>\$ 142,075</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
11/30/2017	\$ 66,028	37.0%	\$ 142,075
11/30/2016	63,395	38.0%	100,499
11/30/2015	58,135	67.6%	61,190

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, 2017**

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, 2017.

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, 2017

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, 2017.

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, 2017.

E. Mosaic

On March 1, 2018, the County entered into a lease agreement with Mosaic for office space located in Pontiac, Illinois. The term of the lease is for 5 years. Rental payments are \$1,662 per month. The County recognized no revenue under this lease during the year ended November 30, 2017.

F. Vermillion Valley Regional Emergency Communications Joint Authority

Effective February 1, 2017, the County entered into a lease agreement with the newly-formed Vermillion Valley Regional Emergency Communications Joint Authority for dispatch equipment owned by the County. The term of the lease is for 12 months, and renews automatically each year. Rental payments are \$1 per year. The County recognized revenue of \$1 under this lease during the year ended November 30, 2017.

Future minimum lease payments receivable under these leases total \$588,855 and are scheduled to be collected as follows:

During the years ending November 30,	
2018	\$ 71,883
2019	86,841
2019	27,363
2020	27,363
2021	27,363
Thereafter	348,042
Total	<u>\$ 588,855</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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 leased land for tower space for \$4,500 annually. The term of the lease was for the period July 1, 2010 through June 30, 2025. There is an option to renew for two additional five-year terms. This lease was transferred to the new Vermillion Valley JETSB effective January 31, 2017.

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 \$398 for the year ended November 30, 2017. This lease was transferred to the Vermillion Valley JETSB effective January 31, 2017.

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 was 60 months with monthly payments of \$525. Total rent expense under this lease amounted to \$1,050 for the year ended November 30, 2017. This lease was transferred to the Vermillion Valley JETSB effective January 31, 2017.

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 \$10,296 for the year ended November 30, 2017.

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 was five years with quarterly payments of \$735. Total rent expense under this lease amounted to \$1,470 for the year ended November 30, 2017.

In May of 2017, the Livingston County Health Department entered into new a lease agreement for the rental of a mailing system. The term of the lease is 63 months with quarterly payments of \$312. Total rent expense under this lease amounted to \$728 for the year ended November 30, 2017.

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, 2017.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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 a 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, 2017.

In January of 2018, the Livingston County Circuit Clerk entered into a lease agreement for the rental of new postage meter, upon expiration of the above lease agreement. The term of the lease is 36 months with quarterly payments of \$45. Total rent expense under this lease amounted to \$0 for the year ended November 30, 2017.

In May of 2017, the Livingston County Circuit Clerk entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with monthly payments of \$211. Total rent expense under this lease amounted to \$1,265 for the year ended November 30, 2017.

In January of 2018, the Livingston County Circuit Clerk entered into a lease agreement for the rental of an additional copy machine. The term of the lease is 36 months with monthly payments of \$53. Total rent expense under this lease amounted to \$0 for the year ended November 30, 2017.

E. Livingston County 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, 2017.

F. Livingston County Clerk

In September of 2015, the Livingston County Clerk entered into a lease agreement for the rental of a copy machine. The term of the lease is 63 months with monthly payments of \$145. Total rent expense under this lease amounted to \$1,740 for the year ended November 30, 2017.

G. Supervisor of Assessments

In September of 2015, the Livingston County Supervisor of Assessments entered into a lease agreement for the rental of a copy machine. The term of the lease is 63 months with monthly payments of \$99. Total rent expense under this lease amounted to \$1,188 for the year ended November 30, 2017.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

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

H. Livingston County Mental Health

In March of 2013, the Livingston County Mental Health Board entered into a lease agreement for the rental of a copy machine. The term of the lease is 63 months with monthly payments of \$125. Total rent expense under this lease amounted to \$1,500 for the year ended November 30, 2017.

I. Livingston County Sheriff

In April of 2014, the Livingston County Sheriff entered into a lease agreement for the rental of a postage meter. The term of the lease is 48 months with quarterly payments of \$324. Total rent expense under this lease amounted to \$1,296 for the year ended November 30, 2017.

In February of 2016, the Livingston County Sheriff entered into a lease agreement for the rental of a copy machine. The term of the lease is 36 months with monthly payments of \$332. Total rent expense under this lease amounted to \$3,983 for the year ended November 30, 2017.

Future minimum lease payments under these agreements as of November 30, 2017 total \$72,553 and are due to be paid as follows:

<u>Year ending November 30,</u>	<u>Minimum Lease Payments</u>
2018	\$ 25,472
2019	20,226
2020	18,525
2021	7,498
2022	832
Thereafter	<u>-</u>
Total	<u><u>\$ 72,553</u></u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2017

NOTE 11: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Mental Health	\$ 44,731
Unemployment Insurance	5,230
Law Library	2,785
Court Automation	9,199
Probation Services Fee	1,528
Document Storage	7,004
State's Attorney Automation	1,576
Circuit Clerk Operations & Administration	2,432
Tax Sale in Error	11,057

NOTE 12: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2017 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Activities:		
Major funds:		
General:		
General account	\$ 40,000	1,894,159
Other accounts	3,609,457	2,542,311
General Fund total	3,649,457	4,436,470
Less: Intra-fund transfers	(3,609,457)	(3,609,457)
General Fund, net	40,000	827,013
Public Health	27,277	-
Illinois Municipal Retirement	-	31,733
Mental Health	3,000	-
Non-major Special Revenue Funds	278,702	32,544
Business-type Activities:		
Livingston Manor Nursing Home Fund	542,311	-
	<u>\$ 891,290</u>	<u>891,290</u>

The inter-fund transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds' resources in operations. The transfer from the Livingston Manor Nursing Home Fund was made to close that fund and set aside the balance for future capital projects.

At November 30, 2017, the Construction & Building Renovation Account owes \$1,000,000 to the Enterprise Zone Offset Account within the General Fund for transfers approved before year-end, but not made by year-end. These balances are reported as due to / due from on the individual accounts, but are eliminated in the consolidated General Fund balance sheet.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

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: DISPATCH SERVICES

Livingston County, Illinois, had 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. The agreement ended February 1, 2017 when the ETSB was terminated.

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 ("VVRECJA" or "Vermillion Valley JETSB"). This agreement eliminated the operations of the LIVCOM ETSB and commenced operation of the VVRECJA, effective February 1, 2017. Upon commencement, all equipment and non-real estate assets of LIVCOM ETSB remained the property of Livingston County, but are leased to the new Authority for \$1.00 annually. The VVRECJA is governed by a Board of Directors, consisting of appointed representatives from each Member Entity, and each Member Entity pays an annual service fee, to be determined by the Board. The VVRECJA is a legally separate entity and operates on a calendar year.

Under the new agreement, the County paid \$250,710 for dispatch services during the year ended November 30, 2017. No fees were payable to the Authority at November 30, 2017.

The County also acts as fiscal agent for the VVRECA. The County received \$36,303 for these services during the year ended November 30, 2017.

NOTE 15: CONTINGENCIES

The County is defendant in 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, 2017**

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 stated that Good Samaritan should 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 should pay the County 3% per year of the amount by which the gross income exceeds operating expenses. Good Samaritan should 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 vacated the building, and the building was demolished during the 2017 fiscal year. The Livingston Manor Nursing Home Fund was closed, and all remaining assets were transferred to the County's governmental operations.

NOTE 17: EARLY RETIREMENT OPTION

During the year ended November 30, 2017, 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 within 90 days of retirement should they choose to exercise the early retirement option. A total of 24 employees exercised this option, with 22 employees receiving payment during the year ended November 30, 2017. Payments totaling \$880,000 were made from the Pontiac Host Agreement Account (part of the County's General Fund). Payment of \$220,000 was made directly to the retirees through payroll, and \$660,000 was transferred to a Retiree Services agency account to be paid into the retirees' Health Retirement Accounts. The remaining two employees received payments in December 2017, with a total cost of \$80,000 to the County.

NOTE 18: TAX ABATEMENTS

The County enters into property tax abatement agreements with businesses under state statute (ILCS 200/18-165). Under the statute, any taxing district, upon a majority vote of its governing authority, may, after the determination of the assessed valuation of its property, order the clerk of that county to abate an portion of its taxes on the following; commercial and industrial property, horse racing, auto racing, academic or research institute, housing for older persons, historical society, recreational facilities, relocated corporate headquarters, United States Military Public/Private Residential Developments, property located in qualified business corridor.

For the fiscal year ended November 30, 2017, the County abated property taxes totaling \$1,562 under the following agreement:

- A property tax abatement to Selig Sealing Products, Inc. for maintaining and expanding its location at 342 E. Wabash Avenue, Forrest, IL 61741. The abatement is based on a reduced assessed value of the specified property, as determined by the following formula: (Livingston County assessed value as of the agreement date ÷ current building square footage) x increased building square footage.

Beginning in the fiscal year ending November 30, 2018, the County will also abate property taxes under agreements with Caterpillar, Inc. and Anthony Liftgates, Inc. The amount of those abatements has not yet been determined.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

NOTE 19: ACCOUNTING CHANGES

Current Changes

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. The Standard significantly impacts the Plan's financial statements, but did not have an impact on the County's financial statements for the year ended November 30, 2017.

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 were effective for the County's fiscal year ending November 30, 2017, and required disclosures can be found at Note 18.

Future Accounting Pronouncements

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.

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2017**

NOTE 20: SUBSEQUENT EVENTS

Management evaluated subsequent events through April 4, 2018, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2017 as a result of events occurring between December 1, 2017 and April 4, 2018.

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property taxes	\$ 2,881,570	2,881,570	2,864,009	2,718,899
Replacement tax	449,000	449,000	409,174	387,460
Sales tax	1,600,000	1,600,000	1,384,669	1,344,839
State income tax	1,350,000	1,350,000	1,433,202	1,481,597
Video gaming tax	-	-	7,255	12,780
Operating grants / contributions	1,910,052	1,910,052	2,495,310	2,118,387
Licenses and permits	7,000	7,000	4,969	5,969
Charges for services	4,178,000	4,178,000	5,165,296	5,467,596
Collector's interest and costs	125,000	125,000	112,008	116,470
Interest on investments	88,205	88,205	128,728	131,498
Rent	189,172	189,172	163,177	223,045
Other revenue	1,500	1,500	30,189	55,457
Total revenues	12,779,499	12,779,499	14,197,986	14,063,997
Expenditures:				
Current:				
General and administration	8,558,633	8,627,659	4,787,227	5,242,021
Public safety	4,474,844	4,603,844	4,911,572	4,709,204
Judiciary and court related	2,784,703	2,802,203	2,257,464	2,385,499
Transportation	473,371	473,371	166,757	-
Public health and welfare	388,832	388,832	294,470	293,276
Employee benefits	1,013,011	1,013,011	1,840,338	974,440
Other expenditures	1,514,069	1,337,043	400,686	59,985
Capital outlay	240,853	202,353	179,983	1,378,644
Total expenditures	19,448,316	19,448,316	14,838,497	15,043,069
Excess (deficiency) of revenues over (under) expenditures	(6,668,817)	(6,668,817)	(640,511)	(979,072)
Other financing sources (uses):				
Transfers in	318,873	318,873	827,013	253,572
Transfers out	(40,000)	(40,000)	(40,000)	(40,000)
Proceeds from disposal of capital assets	-	-	-	-
Total other financing sources (uses)	278,873	278,873	787,013	213,572
Net change in fund balance	\$ (6,389,944)	(6,389,944)	146,502	(765,500)
Fund balance, beginning of year			25,480,372	26,245,872
Fund balance, end of year			\$ 25,626,874	25,480,372

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property taxes	\$ 402,000	402,000	399,770	401,539
Home Health Fund (Medicare and private pay)	261,086	261,086	219,992	231,352
Women, infants, and children (WIC)	99,950	99,950	98,439	111,274
Community Care / ECIAAA (CCU)	71,000	71,000	63,646	81,891
Grants in kind	500,000	500,000	222,346	283,458
Susan Komen grant	-	-	-	1,500
IL Breast & Cervical Cancer Project	87,788	87,788	57,295	53,499
IDPH - local health protection grant	72,851	72,851	74,035	72,851
Vision and hearing grant	4,214	4,214	2,261	3,311
Childhood lead poisoning prevention	2,156	2,156	2,216	2,605
School based health clinic grant	74,120	74,120	86,664	38,925
Family planning program	80,500	80,500	60,382	73,526
Ebola (PHEP)	-	-	-	3,171
Family outreach & case management	94,169	94,169	62,289	110,891
Early period screening diagnosis treatment	110,000	110,000	86,816	92,248
Bioterrorism Preparedness	42,846	42,846	43,605	48,604
Donations	9,000	9,000	16,680	11,928
Humiston trust	21,000	21,000	21,000	21,000
Income from immunizations	158,250	158,250	166,954	152,941
Hubert estate	5,500	5,500	5,306	5,308
Miscellaneous	1,000	1,000	-	7,769
Potential grants	75,000	75,000	-	670
Intensive Prenatal Care Management Grant	90,000	90,000	64,067	80,211
Other clinics	25,700	25,700	33,086	7,859
Wellness clinic	84,770	84,770	66,705	68,256
Women's Health Clinic	11,000	11,000	10,488	10,353
E.H. and food service course	70,728	70,728	83,789	68,655
T.B. clinic	2,505	2,505	1,592	1,907
Diabetes grant	-	-	-	500
Tobacco impact grant	20,714	20,714	37,285	16,985
Healthy families of Illinois grant	181,522	181,522	184,900	173,525
Medicaid match	50,000	50,000	73,256	74,827
Asthma initiative	15,000	15,000	18,112	25,319
Interest on investments	2,000	2,000	1,476	1,483
Total revenue	2,726,369	2,726,369	2,264,452	2,340,141

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures:				
Personnel	\$ 1,416,350	1,416,350	1,334,173	1,296,501
Contractual	112,000	112,000	68,596	69,801
Travel - mileage	75,000	75,000	50,058	58,409
Telephone	14,500	14,500	14,548	12,809
Postage	10,000	10,000	7,110	6,686
Rent	55,500	55,500	54,500	54,500
Nurses' supplies	35,000	35,000	18,338	24,669
Printing and educational materials	15,000	15,000	6,867	7,381
Office supplies	42,500	42,500	28,120	26,469
Copier lease	13,000	13,000	10,806	10,629
Dues and meeting expense	15,000	15,000	10,990	10,216
Bank fees and charges	800	800	550	800
Equipment and repair	9,500	9,500	7,510	2,616
Computer hardware and software	32,900	32,900	26,158	40,451
Donations	9,000	9,000	15,560	7,325
Advertising	5,000	5,000	11,215	6,746
Insurance - employee health	205,080	205,080	197,374	190,022
Contingency	10,000	10,000	-	-
Immunizations - vaccines	123,503	123,503	116,393	106,570
Immunization - grants in kind	-	-	35,389	59,209
WIC food instruments	500,000	500,000	189,035	224,005
Total expenditures	2,699,633	2,699,633	2,203,290	2,215,814
Excess (deficiency) of revenues over (under) expenditures	26,736	26,736	61,162	124,227
Other financing sources (uses):				
Transfers out to:				
IMRF Fund	(26,264)	(26,264)	(11,733)	(12,958)
Social Security Fund	-	-	(12,544)	(11,080)
General Fund	-	-	(3,000)	(3,000)
Total other financing sources (uses)	(26,264)	(26,264)	(27,277)	(27,038)
Net change in fund balance	\$ 472	472	33,885	97,189
Fund balance, beginning of year			1,281,859	1,184,670
Fund balance, end of year			\$ 1,315,744	1,281,859

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property taxes	\$ 1,245,000	1,245,000	1,237,570	1,263,211
Interest on investments	1,400	1,400	3,462	2,921
Total revenue	1,246,400	1,246,400	1,241,032	1,266,132
Expenditures:				
County payment to Illinois Municipal Retirement	1,275,000	1,275,000	984,863	1,117,740
Total expenditures	1,275,000	1,275,000	984,863	1,117,740
Excess (deficiency) of revenue over (under) expenditures	(28,600)	(28,600)	256,169	148,392
Other financing sources (uses):				
Transfers in:				
Community healthcare	20,000	20,000	11,733	12,958
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	40,000	40,000	31,733	32,958
Net change in fund balance	\$ 11,400	11,400	287,902	181,350
Fund balance, beginning of year			1,265,015	1,083,665
Fund balance, end of year			\$ 1,552,917	1,265,015

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 909,026	909,026	907,390	893,504
Case coordination	141,000	141,000	277,223	173,925
Medicaid	15,000	15,000	17,972	14,221
Livingston County Commission on Children and Youth	36,000	36,000	49,424	45,947
377 Program administration	79,478	79,478	79,734	78,680
Interest on investments	500	500	795	727
Miscellaneous	-	-	239	1,047
Total revenues	1,181,004	1,181,004	1,332,777	1,208,051
Expenditures:				
Salaries	289,189	289,189	289,682	281,889
Board expenditures	750	750	558	165
Benefits	62,525	62,525	58,303	56,589
Purchases of services:				
Institute for Human Resources	524,760	524,760	524,760	514,410
IHR - Medicaid	13,200	13,200	15,815	12,147
Against domestic violence	36,674	36,674	36,674	27,849
Operation snowball	5,100	5,100	5,100	5,000
Futures Unlimited Case Management	201,770	201,770	201,770	199,109
Systems development	6,659	6,659	4,173	2,449
Audit	2,000	2,000	-	-
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	11,300	11,300	5,842	5,066
Travel, telephones, and meals	8,250	8,250	13,520	15,320
Contractual services - postage, leasing, and repairs	14,191	14,191	6,592	5,162
Physician	-	-	1,120	1,600
Commodities	5,725	5,725	4,956	4,202
Equipment	7,500	7,500	67,459	6,414
Building maintenance	2,000	2,000	-	-
Miscellaneous	-	-	-	53
Total expenditures	1,198,093	1,198,093	1,242,824	1,143,924
Excess (deficiency) of revenues over (under) expenditures	(17,089)	(17,089)	89,953	64,127
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	(3,000)
Net change in fund balance	\$ (17,089)	(17,089)	86,953	61,127
Fund balance, beginning of year			1,300,225	1,239,098
Fund balance, end of year			\$ 1,387,178	1,300,225

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan

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

	Calendar Year Ending December 31,		
	2016	2015	2014
TOTAL PENSION LIABILITY			
Service cost	\$ 828,914	832,449	862,899
Interest on the total pension liability	3,642,790	3,520,474	3,263,924
Benefit changes	-	-	-
Differences between expected and actual experience	(506,498)	(222,606)	(86,018)
Assumption changes	-	-	1,585,373
Benefit payments and refunds	(2,556,030)	(2,439,305)	(1,941,264)
Net change in total pension liability	1,409,176	1,691,012	3,684,914
Total pension liability - beginning	49,434,091	47,743,079	44,058,165
Total pension liability - ending	<u>\$ 50,843,267</u>	<u>49,434,091</u>	<u>47,743,079</u>
PLAN FIDUCIARY NET POSITION			
Employer contributions	\$ 699,368	735,244	726,846
Employee contributions	360,523	357,928	364,724
Pension plan net investment income	3,196,746	241,813	2,839,063
Benefit payments and refunds	(2,556,030)	(2,439,305)	(1,941,264)
Other	87,453	(528,110)	79,364
Net change in plan fiduciary net position	1,788,060	(1,632,430)	2,068,733
Plan net position - beginning	47,403,169	49,035,599	46,966,866
Plan net position - ending	<u>\$ 49,191,229</u>	<u>47,403,169</u>	<u>49,035,599</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 1,652,038</u>	<u>2,030,922</u>	<u>(1,292,520)</u>
Plan fiduciary net position as a percentage of total pension liability	96.75%	95.89%	102.71%
Covered valuation payroll	\$ 7,831,686	7,924,324	7,545,660
Employer's net pension liability as a percentage of covered valuation payroll	21.09%	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

	Calendar Year Ending December 31,		
	2016	2015	2014
TOTAL PENSION LIABILITY			
Service cost	\$ 354,259	346,402	325,012
Interest on the total pension liability	1,149,096	1,127,493	1,010,248
Benefit changes	-	-	-
Differences between expected and actual experience	104,835	(651,944)	517,006
Assumption changes	(22,052)	-	238,352
Benefit payments and refunds	(548,429)	(526,470)	(509,479)
Net change in total pension liability	1,037,709	295,481	1,581,139
Total pension liability - beginning	15,438,826	15,143,345	13,562,206
Total pension liability - ending	<u>\$ 16,476,535</u>	<u>15,438,826</u>	<u>15,143,345</u>
PLAN FIDUCIARY NET POSITION			
Employer contributions	\$ 409,531	370,534	379,838
Employee contributions	131,352	132,384	130,141
Pension plan net investment income	905,678	65,565	754,866
Benefit payments and refunds	(548,429)	(526,470)	(509,479)
Other	416,161	(245,465)	(5,124)
Net change in plan fiduciary net position	1,314,293	(203,452)	750,242
Plan net position - beginning	12,921,392	13,124,844	12,374,602
Plan net position - ending	<u>\$ 14,235,685</u>	<u>12,921,392</u>	<u>13,124,844</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 2,240,850</u>	<u>2,517,434</u>	<u>2,018,501</u>
Plan fiduciary net position as a percentage of total pension liability	86.40%	83.69%	86.67%
Covered valuation payroll	\$ 1,751,353	1,762,818	1,735,210
Employer's net pension liability as a percentage of covered valuation payroll	127.95%	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

	Calendar Year Ending December 31,		
	2016	2015	2014
TOTAL PENSION LIABILITY			
Service cost	\$ 4,475	4,015	3,884
Interest on the total pension liability	9,291	8,378	7,304
Benefit changes	-	-	-
Differences between expected and actual experience	(4,756)	3,739	310
Assumption changes	(118)	235	6,702
Benefit payments and refunds	(4,145)	(4,050)	(3,841)
Net change in total pension liability	4,747	12,317	14,359
Total pension liability - beginning	124,046	111,729	97,370
Total pension liability - ending	<u>\$ 128,793</u>	<u>124,046</u>	<u>111,729</u>
PLAN FIDUCIARY NET POSITION			
Employer contributions	\$ 4,000	3,738	3,658
Employee contributions	1,773	1,797	1,611
Pension plan net investment income	7,954	572	6,502
Benefit payments and refunds	(4,145)	(4,050)	(3,841)
Other	(125)	(1,740)	(195)
Net change in plan fiduciary net position	9,457	317	7,735
Plan net position - beginning	113,921	113,604	105,869
Plan net position - ending	<u>\$ 123,378</u>	<u>113,921</u>	<u>113,604</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 5,415</u>	<u>10,125</u>	<u>(1,875)</u>
Plan fiduciary net position as a percentage of total pension liability	95.80%	91.84%	101.68%
Covered valuation payroll	\$ 39,408	39,933	35,799
Employer's net pension liability as a percentage of covered valuation payroll	13.74%	25.35%	-5.24%

Required Supplementary Information
Illinois Municipal Retirement Fund
Schedules of Employer Contributions

Regular Plan					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 699,370	699,368	2	7,831,686	8.93%
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	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 392,128	409,531	(17,403)	1,751,353	23.38%
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	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 4,000	4,000	-	39,408	10.15%
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): 27-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 22 years for most employers (two employers were financed over 31 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50% (RP & SLEP), 7.49% (VAC)
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment 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 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

Trend information for the fiscal year ended November 30, 2017 is as follows:

Actuarial Valuation Measurement 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%

** Most recent actuarial valuation was performed for the year ended November 30, 2016, with a measurement date of December 31, 2015.*

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2017

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 2017 budget was adopted on November 12, 2016 and was not amended; however, resolutions authorizing transfers of budgetary amounts within the General Fund were adopted on June 15, 2017, November 16, 2017, and December 14, 2017.

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, 2017, except for the Mental Health Fund, which exceeded appropriations by \$44,731.

OTHER SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet
November 30, 2017

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance
<u>Assets</u>						
Cash in bank	\$ 2,221,652	430,027	31,773	910,146	121,377	226,484
Certificates of deposit	-	-	30,000	-	1,202,258	-
Other investments	1,577,564	-	-	-	-	-
Receivables:						
Accounts	538,590	-	-	-	-	-
Accrued interest	-	68	5	1,758	1,228	-
Property taxes	173,212	26,636	2,107	-	-	-
Due from State of Illinois	442,686	-	-	-	-	-
Due from other accounts	-	-	-	1,000,000	-	-
Revenue stamps inventory	31,114	-	-	-	-	-
Total assets	<u>4,984,818</u>	<u>456,731</u>	<u>63,885</u>	<u>1,911,904</u>	<u>1,324,863</u>	<u>226,484</u>
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	<u>2,631,285</u>	<u>655,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows	<u>\$ 7,616,103</u>	<u>1,111,731</u>	<u>93,885</u>	<u>1,911,904</u>	<u>1,324,863</u>	<u>226,484</u>
<u>Liabilities</u>						
Accounts payable	\$ 126,447	-	-	-	-	13,896
Accrued items	599,594	-	-	-	-	-
Due from other accounts	-	-	-	-	-	-
Total liabilities	<u>726,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,896</u>
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	<u>2,631,285</u>	<u>655,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund balance</u>						
Non-spendable	31,114	-	-	-	-	-
Restricted	-	454,022	-	-	-	-
Committed	-	-	-	1,911,904	1,324,863	212,588
Assigned	-	2,709	63,885	-	-	-
Unassigned	<u>4,227,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>4,258,777</u>	<u>456,731</u>	<u>63,885</u>	<u>1,911,904</u>	<u>1,324,863</u>	<u>212,588</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 7,616,103</u>	<u>1,111,731</u>	<u>93,885</u>	<u>1,911,904</u>	<u>1,324,863</u>	<u>226,484</u>

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2017

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Totals
<u>Assets</u>						
Cash in bank	\$ 158,793	187,984	7,951,881	129,285	6,342,206	18,711,608
Certificates of deposit	400,000	-	385,012	-	1,814,043	3,831,313
Other investments	-	-	816,116	-	-	2,393,680
Receivables:						
Accounts	-	-	320,648	-	-	859,238
Accrued interest	-	-	45	-	7,505	10,609
Property taxes	-	-	-	-	-	201,955
Due from State of Illinois	-	-	-	-	-	442,686
Due from other accounts	-	-	-	-	-	1,000,000
Revenue stamps inventory	-	-	-	-	-	31,114
Total assets	<u>558,793</u>	<u>187,984</u>	<u>9,473,702</u>	<u>129,285</u>	<u>8,163,754</u>	<u>27,482,203</u>
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	3,316,285
Total assets and deferred outflows	<u>\$ 558,793</u>	<u>187,984</u>	<u>9,473,702</u>	<u>129,285</u>	<u>8,163,754</u>	<u>30,798,488</u>
<u>Liabilities</u>						
Accounts payable	\$ -	-	101,691	-	13,701	255,735
Accrued items	-	-	-	-	-	599,594
Due to other accounts	-	-	-	-	1,000,000	1,000,000
Total liabilities	<u>-</u>	<u>-</u>	<u>101,691</u>	<u>-</u>	<u>1,013,701</u>	<u>1,855,329</u>
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	3,316,285
<u>Fund balance</u>						
Non-spendable	-	-	-	-	-	31,114
Restricted	-	-	-	-	-	454,022
Committed	-	187,984	-	129,285	-	3,766,624
Assigned	-	-	9,372,011	-	7,150,053	16,588,658
Unassigned	<u>558,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,786,456</u>
Total fund balance	<u>558,793</u>	<u>187,984</u>	<u>9,372,011</u>	<u>129,285</u>	<u>7,150,053</u>	<u>25,626,874</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 558,793</u>	<u>187,984</u>	<u>9,473,702</u>	<u>129,285</u>	<u>8,163,754</u>	<u>30,798,488</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, 2017

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance
Revenues:						
Property tax	\$ 2,456,391	377,739	29,879	-	-	-
Replacement tax	409,174	-	-	-	-	-
Sales tax	1,384,669	-	-	-	-	-
State income tax	1,433,202	-	-	-	-	-
Video gaming tax	7,255	-	-	-	-	-
Federal revenue	8,325	-	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	2,475,985	-	-	-	-	-
Licenses and permits	4,969	-	-	-	-	-
Charges for services	1,166,030	-	-	-	-	-
Collector's interest and costs	112,008	-	-	-	-	-
Interest on investments	10,960	531	213	11,982	12,115	187
Rent	98,714	-	-	-	-	-
Other revenue	5,026	-	-	-	-	-
Total revenues	9,572,708	378,270	30,092	11,982	12,115	187
Expenditures:						
Current:						
General and administration	2,665,418	535,270	45,230	773,169	-	167,825
Public safety	4,891,636	-	-	-	-	-
Judiciary and court related	2,221,449	-	-	-	-	-
Transportation	-	-	-	-	-	-
Public health and welfare	83,050	-	-	-	-	-
Employee benefits	959,590	-	-	-	-	-
Other expenditures	70,755	-	-	-	-	-
Capital outlay	27,896	-	-	-	-	119,774
Total expenditures	10,919,794	535,270	45,230	773,169	-	287,599
Excess (deficiency) of revenues over (under) expenditures	(1,347,086)	(157,000)	(15,138)	(761,187)	12,115	(287,412)
Other financing sources (uses):						
Transfers in	1,894,159	-	-	1,500,000	-	500,000
Transfers out	(40,000)	(25,000)	-	(150,000)	(64,438)	-
Total other financing sources (uses)	1,854,159	(25,000)	-	1,350,000	(64,438)	500,000
Net change in fund balance	507,073	(182,000)	(15,138)	588,813	(52,323)	212,588
Fund balance, beginning of year,	3,751,704	638,731	79,023	1,323,091	1,377,186	-
Fund balance, end of year	\$ 4,258,777	456,731	63,885	1,911,904	1,324,863	212,588

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, 2017

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Totals
Revenues:						
Property tax	\$ -	-	-	-	-	2,864,009
Replacement tax	-	-	-	-	-	409,174
Sales tax	-	-	-	-	-	1,384,669
State income tax	-	-	-	-	-	1,433,202
Video gaming tax	-	-	-	-	-	7,255
Federal revenue	-	-	-	-	-	8,325
Operating grants/contributions - other State of Illinois revenue	-	-	11,000	-	-	2,486,985
Licenses and permits	-	-	-	-	-	4,969
Charges for services	-	-	3,999,266	-	-	5,165,296
Collector's interest and costs	-	-	-	-	-	112,008
Interest on investments	2,321	113	26,205	281	63,820	128,728
Rent	-	-	-	64,463	-	163,177
Other revenue	-	-	-	-	25,163	30,189
Total revenues	2,321	113	4,036,471	64,744	88,983	14,197,986
Expenditures:						
Current:						
General and administration	-	-	600,315	-	-	4,787,227
Public safety	-	-	19,936	-	-	4,911,572
Judiciary and court related	-	-	36,015	-	-	2,257,464
Transportation	-	-	166,757	-	-	166,757
Public health and welfare	-	-	8,202	-	203,218	294,470
Employee benefits	-	-	880,748	-	-	1,840,338
Other expenditures	-	-	-	-	329,931	400,686
Capital outlay	-	-	32,313	-	-	179,983
Total expenditures	-	-	1,744,286	-	533,149	14,838,497
Excess (deficiency) of revenues over (under) expenditures	2,321	113	2,292,185	64,744	(444,166)	(640,511)
Other financing sources (uses):						
Transfers in	-	-	-	-	542,311	4,436,470
Transfers out	-	-	(1,370,019)	-	(2,000,000)	(3,649,457)
Total other financing sources (uses)	-	-	(1,370,019)	-	(1,457,689)	787,013
Net change in fund balance	2,321	113	922,166	64,744	(1,901,855)	146,502
Fund balance, beginning of year,	556,472	187,871	8,449,845	64,541	9,051,908	25,480,372
Fund balance, end of year	\$ 558,793	187,984	9,372,011	129,285	7,150,053	25,626,874

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 2,471,570	2,471,570	2,456,391	2,329,451
Replacement tax	449,000	449,000	409,174	387,460
Sales tax	1,600,000	1,600,000	1,384,669	1,344,839
State income tax	1,350,000	1,350,000	1,433,202	1,481,597
Video gaming tax	-	-	7,255	12,780
Election grants - state and federal	11,000	11,000	8,325	22,869
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	4,500	48,500
Public Defender reimbursement	99,895	99,895	99,895	99,895
Probation officer salary	37,680	37,680	66,000	36,000
Probation grants in aid	325,000	325,000	318,504	185,841
Supervisor of Assessments	33,300	33,300	27,604	26,294
ESDA	10,000	10,000	3,544	9,589
Sheriff's town contracts	85,000	85,000	20,375	116,042
Jail reimbursement	1,100,000	1,100,000	1,758,579	1,410,559
Justice benefits	4,000	4,000	3,200	2,800
Miscellaneous grants	11,000	11,000	29,107	15,321
Total State of Illinois and other reimbursements	1,899,052	1,899,052	2,475,985	2,095,518
Charges for services:				
Assessor	16,000	16,000	31,734	30,719
Business Office Fees	-	-	36,303	-
Animal Control Fees	66,000	66,000	60,828	62,050
State Attorney's Fees	30,000	30,000	32,845	27,455
Licenses and permits (regional planning)	7,000	7,000	4,969	5,969
County Clerk/Recorder	325,000	325,000	234,782	230,222
Court services	5,000	5,000	825	3,315
Circuit Clerk	592,000	592,000	672,177	653,237
Sheriff's services and reimbursements	104,000	104,000	56,025	71,284
Court appointed attorney	40,000	40,000	40,511	39,490
Total charges for services	1,185,000	1,185,000	1,170,999	1,123,741
Collector's interest and costs	125,000	125,000	112,008	116,470
Interest on investments	2,000	2,000	10,960	3,433
Rents	123,719	123,719	98,714	158,582
Miscellaneous	1,500	1,500	5,026	22,515
Total revenues	9,217,841	9,217,841	9,572,708	9,099,255

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 19,000	19,000	13,225	14,600
Committee work	47,000	47,000	39,735	39,400
Audit and budget preparation	84,000	84,000	85,335	80,900
Mileage	14,000	14,000	16,861	13,675
Dues	2,000	2,000	1,829	1,829
Other	5,600	5,600	3,631	4,399
Total County Board members	171,600	171,600	160,616	154,803
County Board Office:				
Coordinator salary	64,750	64,750	65,451	64,312
Schools, meetings, and mileage	2,400	2,400	1,852	3,492
Professional associations	1,500	1,500	1,500	1,500
Supplies and equipment	4,500	4,500	2,883	1,359
Printing	-	-	-	1,295
Total County Board Office	73,150	73,150	71,686	71,958
Human Resources:				
Human resources specialist salary	55,221	55,221	65,226	52,391
Schools, meetings, and mileage	5,000	5,000	1,265	893
Postage	200	200	294	185
Printing	4,000	4,000	4,924	2,401
Dues	3,500	3,500	3,417	3,114
Publications	800	800	671	-
Miscellaneous employee support	1,000	1,000	459	937
Supplies and equipment	1,500	1,500	1,188	687
Drug testing/fitness for duty	2,500	2,500	2,070	1,270
Total Human Resources	73,721	73,721	79,514	61,878
Information Technology:				
Information technology specialist salary	87,870	87,870	88,946	86,367
Miscellaneous salary	25,250	25,250	21,268	22,124
Schools, meetings, mileage	3,000	3,000	582	2,374
Cell phone stipend	900	900	1,200	1,200
Supplies and equipment	1,300	1,300	1,218	812
Data processing purchase	700	700	590	685
Telephone - all offices	60,000	60,000	54,812	41,923

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
UPS/shipping fee	\$ 250	250	14	15
Enterprise system maintenance	95,000	95,000	109,365	93,414
Computer and website costs	5,050	5,050	5,728	4,893
Software	4,500	4,500	4,796	5,880
Printing and copying	13,500	13,500	13,050	22,710
Consulting	6,000	6,000	599	3,626
Equipment	30,500	30,500	27,411	40,395
Total Information Technology	333,820	333,820	329,579	326,418
County Clerk:				
County Clerk's salary	66,800	66,800	66,978	66,157
Deputies salaries	174,281	176,781	186,016	168,035
Comp time buyout	500	500	831	-
Maintenance	8,700	8,700	8,107	8,011
Postage and meter rent	6,100	6,100	5,657	8,224
Schools, meetings, and mileage	3,000	3,000	2,403	1,530
Memberships/dues	450	450	250	300
Supplies and equipment	7,200	7,200	5,122	5,242
Bookkeeping supplies and maintenance	4,500	4,500	2,488	4,269
Miscellaneous	50	50	-	-
Total County Clerk	271,581	274,081	277,852	261,768
Elections:				
Election deputy salary	30,114	30,114	30,628	34,244
Comp time buyout	3,000	3,000	434	-
Part-time Salaries	7,000	7,000	161	2,338
General primary judges' pay	9,400	9,400	-	37,268
General election judges' pay	39,000	39,000	34,939	35,566
General primary printing	1,500	1,500	-	3,817
General election printing	5,800	5,800	4,473	4,233
County supplies	500	500	888	120
General primary supplies	41,000	41,000	37,720	43,824
General election supplies	44,000	44,000	41,370	42,252
Federal Election Grants	-	-	-	5,274
Voter registration and fees	17,000	17,000	15,021	2,675
Election equipment	5,000	5,000	485	2,174
Computer purchase and maintenance	14,500	14,500	10,148	12,917
Computer software	19,000	19,000	18,800	18,800
Total Elections	236,814	236,814	195,067	245,502

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 66,800	66,800	66,978	66,157
Deputy salaries	62,564	62,564	62,795	61,729
Comp time buyout	1,500	1,500	114	-
Part-time salaries	2,000	2,000	1,502	1,503
Computer service	14,000	14,000	14,010	13,164
Schools, meetings, and mileage	1,400	1,400	1,372	1,066
Supplies and equipment	7,000	7,000	6,431	6,590
Tax bills - supplies and expense	17,500	17,500	15,341	17,460
Total County Treasurer	172,764	172,764	168,543	167,669
Finance:				
Finance Resource Specialist salary	58,227	58,227	59,139	57,957
Part-time salaries	14,797	17,297	16,502	14,813
Meetings and education	700	700	432	76
Mileage	350	350	798	339
Supplies and equipment	1,500	1,500	273	457
Dues	200	200	-	-
Total Finance	75,774	78,274	77,144	73,642
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	59,500	59,500	59,400	88,220
Deputies salaries	98,908	98,908	92,693	92,466
GIS map specialist	39,895	39,895	40,241	39,842
Computer Services	38,950	38,950	39,072	39,149
County mapping	8,000	8,000	7,943	13,470
Meetings and education	4,000	4,000	4,135	3,216
Mileage	1,000	1,000	208	430
Printing - legal notices	18,000	18,000	3,890	1,358
Supplies and equipment	6,500	6,500	5,708	6,820
Minor capital equipment	500	500	-	528
Total Supervisor of Assessments	275,253	275,253	253,290	285,499
Board of Review:				
Members salaries	14,200	14,200	14,058	13,806
Meetings	270	270	-	-
Mileage	1,000	1,000	243	1,208
Total Board of Review	15,470	15,470	14,301	15,014

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 19,628	19,628	19,804	19,499
Assistant	18,231	18,231	9,024	9,425
Secretary	-	-	-	17,129
Planning commissioner per diem	3,500	3,500	1,475	975
Meetings and education	400	400	10	55
Mileage	8,000	8,000	6,425	6,220
Postage	1,300	1,300	1,104	780
Printing	2,800	2,800	1,402	-
Publication	-	-	-	2,266
Office supplies	1,450	1,450	1,128	989
Total Regional Planning and Zoning	55,309	55,309	40,372	57,338
Livingston Board of Appeals:				
Per diem	3,000	4,000	3,930	2,520
Mileage	1,100	2,000	1,979	1,253
Total Livingston Board of Appeals	4,100	6,000	5,909	3,773
Maintenance - General:				
Maintenance supervisor's wages	63,688	63,688	64,377	63,246
Asst. Mgr. Salary	55,183	55,183	5,156	-
Custodial wages	112,989	52,114	39,300	115,776
Building maintenance salaries	128,043	16	17,785	173,074
Waste disposal	800	800	712	675
Equipment maintenance	1,000	1,000	6,154	954
Life safety	-	-	163	-
Service contracts	200	200	52,793	6,745
Vehicle maintenance	-	-	-	1,436
Schools, meetings, mileage	5,000	5,000	331	1,222
Cell phone stipend	2,400	2,400	695	841
Office Supplies	550	550	873	-
County tool replacement and repair	1,000	1,000	2,048	2,957
Grounds maintenance	-	-	1,447	-
Highway Department maintenance svc.	3,000	3,000	-	-
Poor farm maintenance services	2,000	2,000	-	-
Total Maintenance - General	375,853	186,951	191,834	366,926

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 5,000	11,242	9,626	11,870
Elevator maintenance	3,000	3,000	2,868	2,877
Maintenance of equipment	10,000	10,000	16,483	6,574
Security - equipment	100	100	-	-
Electricity	30,000	30,000	23,133	24,070
Gas	20,000	20,000	12,181	7,799
Water	5,500	5,500	5,350	4,679
Cleaning supplies	3,500	3,500	3,306	3,062
Beautification	4,000	4,000	4,380	3,383
Life safety inspection	2,300	2,300	13,444	15,384
Service contracts	2,003	2,003	4,425	2,925
Total Maintenance - Courthouse	85,403	91,645	95,196	82,623
Maintenance - Law and Justice Center:				
Custodial Salaries	-	32,600	31,612	-
Maintenance Labor	-	72,800	72,854	-
General building and maintenance	10,000	10,000	9,130	13,498
Elevator maintenance	1,350	1,350	1,500	1,581
Equipment maintenance	25,000	25,000	31,601	49,814
Electricity	75,000	-	-	86,009
Gas	30,000	-	-	11,415
Water and sewer	12,500	-	-	10,344
Cleaning supplies	3,000	3,000	5,184	3,323
Equipment and supplies	100	100	48	-
Beautification	4,500	4,500	1,156	2,932
Life safety inspection	5,500	5,500	6,972	6,795
Service contracts	20,264	20,264	14,703	13,721
Total Maintenance - Law and Justice	187,214	175,114	174,760	199,432
Maintenance - Public Safety Complex:				
Custodial Salaries	-	28,275	28,653	-
PSC Maintenance Labor	-	55,227	56,071	-
Building maintenance and repairs	9,000	29,384	10,740	13,831
Equipment maintenance	2,000	2,000	62,500	32,651
Elevator maintenance	40,000	40,000	1,918	669
Grounds maintenance	2,500	2,500	837	942
Electricity	125,000	-	-	142,471
Gas	60,000	-	3,039	30,594

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Public Safety Complex (Continued):				
Water	\$ 38,000	-	-	38,590
Cleaning supplies	2,550	2,550	788	1,962
Life safety inspection	16,920	16,920	12,640	23,355
Service contracts	2,285	2,285	13,804	2,325
Total Maintenance - Public Safety	298,255	179,141	190,990	287,390
Maintenance - Regions Bank Building:				
General building repairs	1,500	1,500	3,773	4,470
Equipment maintenance	2,500	2,500	16,030	-
Electricity	12,000	12,000	5,565	6,555
Heat/gas	6,000	6,000	2,962	2,170
Water	1,000	1,000	624	736
Beautification	1,000	1,000	403	7,261
Cleaning supplies	350	350	391	52
Life Safety	300	300	605	1,667
Service	324	324	2,511	910
Total Regions Bank Building	24,974	24,974	32,864	23,821
Facilities Systems:				
Electricity LJC	-	75,000	88,115	-
Electricity PSC	-	125,000	137,400	-
Gas LJC	-	30,000	17,108	-
Gas PSC	-	60,000	31,936	-
Water and Sewer LJC	-	12,500	13,394	-
Water and Sewer PSC	-	38,000	45,844	-
Total Facilities Systems	-	340,500	333,797	-
Total general and administration	2,731,055	2,764,581	2,693,314	2,685,454

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 73,000	73,000	73,393	73,401
Public Safety Director	2,500	2,500	2,315	2,514
Chief Deputy	78,188	78,188	81,144	77,821
Deputies salaries	1,426,838	1,460,838	1,476,102	1,492,080
Secretaries	84,036	84,036	87,043	102,498
Deputies paid holiday	10,000	10,000	5,165	84,887
Contractual buyout	130,000	130,000	123,856	-
Deputies overtime	55,000	55,000	50,531	72,769
Sheriff's Merit Commission	1,000	1,000	350	700
Investigative costs	3,500	3,500	4,220	3,680
Radio maintenance	31,000	31,000	29,352	12,415
Auto maintenance	-	-	-	131,792
School and travel	20,000	20,000	20,687	11,398
Dues	2,500	2,500	1,000	877
Supplies and equipment	15,000	15,000	13,859	13,630
Uniform replacement	65,000	65,000	68,197	49,465
Automobiles	-	-	-	162,776
Replacement vests	4,000	4,000	4,046	1,918
Total Sheriff	2,001,562	2,035,562	2,041,260	2,294,621
Jail:				
Jail administration	128,684	128,684	138,111	129,453
TCCO/admin/PT help	1,086,623	1,086,623	1,050,874	997,581
Courthouse security pay	256,974	256,974	290,693	290,029
TCCO/paid holiday	33,000	33,000	38,179	24,350
Overtime	70,000	142,000	149,001	155,458
Inmate meals	100,000	123,000	133,512	140,347
Inmate meals - transfers	111,554	111,554	134,219	73,135
School and travel	37,000	37,000	28,593	37,702
Board and care of prisoners	50,000	50,000	64,760	47,583
Prisoners - medical	159,000	159,000	194,102	147,143
Prisoner medical - federal	-	-	-	43,202
Supplies	10,000	10,000	9,994	10,623
Uniform replacement	65,000	65,000	68,033	67,312
Contractual services	-	-	14,249	-
Total Jail	2,107,835	2,202,835	2,314,320	2,163,918

**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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)**

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Warden salary	\$ 5,050	5,050	4,125	3,860
Secretaries salary	28,156	28,156	28,297	24,999
Professional services	11,000	11,000	6,133	7,700
Education and training	3,000	3,000	3,282	975
Lease / rental	38,000	38,000	36,000	36,000
Office supplies	2,500	2,500	4,527	2,116
Operating expenses	3,000	3,000	2,461	2,223
Total Animal Control	90,706	90,706	84,825	77,873
County Coroner:				
Salary	55,000	55,000	55,151	55,277
Chief deputy coroner's salary	6,000	6,000	6,082	12,066
Assistant coroner's salary	5,000	5,000	3,705	5,717
Coroner's secretary	-	-	8,347	37,701
Extra summer help	-	-	-	595
On call pay	6,700	6,700	5,881	5,668
Inquests	-	-	-	9
Photocopier rental and maintenance	1,500	1,500	766	1,072
Registration/education	3,000	3,000	2,134	1,569
Mileage	2,500	2,500	2,179	2,183
Cell phones	800	800	646	364
Dues	1,020	1,020	680	650
Post mortem autopsies	71,517	71,517	83,185	110,344
Office supplies	5,500	5,500	3,770	7,183
OSHA supplies	1,700	1,700	1,353	1,016
Equipment	2,000	2,000	1,729	2,309
Total County Coroner	162,237	162,237	175,608	243,723
Solid Waste Management:				
Solid waste director salary	32,714	32,714	32,649	32,498
Solid waste secretary	-	-	-	13,272
Education, travel, and membership	700	700	312	362
Mileage	-	-	-	572
Contractual	43,000	43,000	32,067	30,552
Program implementation	700	700	-	-
Office supplies	300	300	270	103
Total Solid Waste Management	77,414	77,414	65,298	77,359

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
Public Safety (Continued):				
ESDA:				
Salary	\$ 13,090	13,090	13,203	12,999
Cell phone	1,200	1,200	822	1,270
Supplies and other	2,800	2,800	1,216	594
Unified Command Post operations	3,000	3,000	580	1,846
Total ESDA	20,090	20,090	15,821	16,709
Total Public Safety	4,459,844	4,588,844	4,697,132	4,874,203
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	66,800	66,800	66,978	66,157
Deputies salaries	267,093	271,593	269,113	308,581
Part-time salaries	17,468	21,468	22,456	21,568
Witness fees, summons, subpoenas	900	900	221	446
Meetings, training, travel expenses	800	800	228	322
Postage	7,000	7,000	7,209	7,229
Printing	600	600	718	308
Association memberships	400	400	400	435
Supplies	13,000	13,000	10,401	11,447
Equipment	3,000	3,000	-	-
Total Circuit Clerk	377,061	385,561	377,724	416,493
State's Attorney's office:				
Salaries:				
State's Attorney salary	166,508	166,508	166,965	167,423
Employees' salary	354,672	354,672	361,386	288,164
Victim Coordinator - salary - Fund A	16,200	16,200	15,848	38,595
Part-time wages	-	-	-	96
Outsourced services	14,000	14,000	9,774	26,792
Trial expenditures	7,000	7,000	563	4,242
Appellate services	15,000	15,000	15,000	15,000
Professional services	-	-	-	31,300
Cell phones	2,000	2,000	1,750	1,573
Operating expenditures	7,000	7,000	5,426	3,465
Supplies and equipment	20,000	20,000	19,581	18,810
Total State's Attorney's office	602,380	602,380	596,293	595,460

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
Judiciary and court related (Continued):				
Public Defender:				
Public Defender	\$ 149,860	155,860	165,875	150,683
Part-time Public Defender	39,067	39,067	39,490	38,800
Salaries - Assistant	27,270	27,270	27,679	26,659
Outside legal counsel	57,500	57,500	57,500	57,500
Postage	850	850	843	844
Meetings, meals, mileage	600	600	915	613
Publications	250	250	234	131
Association membership	400	400	385	382
Supplies and equipment	3,825	3,825	2,969	3,308
Total Public Defender	279,622	285,622	295,890	278,920
Circuit Court:				
Secretaries	78,982	78,982	97,354	106,681
Bailiff and matrons	11,110	11,110	9,667	11,567
Court appointed counsel - regular	35,000	35,000	12,667	31,007
Special prosecutor fees	2,500	2,500	-	2,426
Jurors fees and mileage	60,000	60,000	45,001	84,807
Transcript fees	4,000	4,000	1,233	7,040
Pre-sentence evaluation fees	10,000	10,000	2,800	-
Interpreter fees	5,000	5,000	3,501	2,759
Judges' salaries	1,800	1,800	1,364	1,387
Jurors' meals	1,000	1,000	1,470	736
Court appointed physician	27,500	27,500	34,828	26,843
Supplies and equipment	10,000	10,000	11,090	12,446
Supplies and equipment - reporter	1,000	1,000	196	-
Books	12,000	12,000	7,885	12,790
Total Circuit Court	259,892	259,892	229,056	300,489
Jury Commission:				
Jury clerk's salary	12,000	12,000	8,505	9,540
Jury commissioner's salary	1,200	1,200	282	846
Supplies and equipment	6,200	6,200	6,153	6,783
Total Jury Commission	19,400	19,400	14,940	17,169

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department:				
Probation Director	\$ 70,700	70,700	73,263	70,850
Probation Officers	518,570	518,570	471,122	499,757
Admin/office assistants	58,893	58,893	56,122	64,782
Overtime / Merit	4,000	4,000	8,444	6,392
Part-time wages	2,500	2,500	1,231	7,701
Training	4,000	4,000	7,148	4,138
Mileage	1,000	1,000	995	2,829
Cell phones	2,500	2,500	2,539	2,427
Postage	2,000	2,000	1,900	1,851
Residential & detention alternatives	10,000	10,000	6,637	8,048
Individual service program	23,000	23,000	9,333	15,754
Contract - juvenile detention	77,000	77,000	41,510	62,042
Supplies	6,500	6,500	7,011	5,598
Drug testing supplies	16,000	16,000	14,727	19,505
Uniforms	2,000	2,000	3,627	4,325
Equipment	-	-	-	524
Officer's reimbursements	3,000	3,000	1,937	969
Total Court services department	801,663	801,663	707,546	777,492
Total judiciary and court related	2,340,018	2,354,518	2,221,449	2,386,023
Public Health and Welfare:				
Maintenance - Health and Education building:				
General building repairs	7,300	7,300	7,612	11,101
Equipment maintenance	2,000	2,000	13,195	15,967
Electricity	30,000	30,000	24,298	26,956
Heat/gas	20,000	20,000	11,832	9,244
Water	5,000	5,000	5,757	5,015
Cleaning supplies	4,500	4,500	3,992	5,970
Grounds	4,600	4,600	310	2,030
Elevator Maintenance	1,000	1,000	129	-
Life Safety	1,400	1,400	7,493	1,377
Service Contracts	756	756	8,432	3,725
Total maintenance - Health and Education building	76,556	76,556	83,050	81,385
Total Public Health and Welfare	76,556	76,556	83,050	81,385

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Expenditures (Continued):				
Employee benefits:				
Employer share of health insurance	\$ 1,007,811	1,007,811	957,060	971,880
Employer share of life insurance	3,200	3,200	2,530	2,560
Employee wellness program	2,000	2,000	-	-
Total employee benefits	1,013,011	1,013,011	959,590	974,440
Other expenditures:				
Property taxes	8,375	8,375	7,777	7,515
Regional Office of Education	48,600	48,600	48,600	48,600
Leadership Training	18,700	18,700	14,378	-
Department Salaries	228,394	228,394	194,504	-
Contingency / Miscellaneous	210,000	32,974	-	-
Total other expenditures	514,069	337,043	265,259	56,115
Total expenditures	11,134,553	11,134,553	10,919,794	11,057,620

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Excess (deficiency) of revenues over (under) expenditures	\$ (1,916,712)	(1,916,712)	(1,347,086)	(1,958,365)
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	1,370,019	1,370,019	1,370,019	1,789,931
Streator Host Agreement Account	92,820	92,820	64,438	75,476
Animal Control Low Cost Spay/Neuter	-	-	-	-
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
County Clerk Vital Records Fund	500	500	500	500
Victim Coordinator Services Fund	18,000	18,000	18,000	18,000
Maintenance and Child Support Fee Fund	5,000	5,000	5,000	5,500
Probation Service Fee Fund	104,723	104,723	80,785	48,146
Court Systems Fund	30,000	30,000	25,000	25,000
Court Security Fund	60,000	60,000	55,000	55,000
Court Automation Fund	5,000	5,000	5,000	5,000
Document Storage Fund	7,500	7,500	7,500	10,000
Law Library Fund	2,150	2,150	1,917	2,099
Arrestees' Medical Costs Fund	7,000	7,000	7,000	5,000
Criminal Justice Grant Fund	-	-	-	308
Coroners Fees Fund	15,000	15,000	15,000	15,000
Operating transfers out to:				
Illinois Municipal Retirement Fund	(20,000)	(20,000)	(20,000)	(20,000)
Social Security Fund	(20,000)	(20,000)	(20,000)	(20,000)
Total other financing sources (uses)	1,916,712	1,916,712	1,854,159	2,253,979
Net change in fund balance	\$ -	-	507,073	295,614
Fund balance, beginning of year			3,751,704	3,456,090
Fund balance, end of year			\$ 4,258,777	3,751,704

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 380,000	380,000	377,739	379,445
Interest on investments	300	300	531	669
Total revenues	380,300	380,300	378,270	380,114
Expenditures:				
Current:				
General and administration:				
Business auto insurance	54,000	54,000	-	-
General liability insurance	145,000	145,000	525,934	517,822
Bonds	10,000	10,000	3,836	180
Property insurance	175,000	175,000	-	-
Property appraisal	500	500	500	500
Judgments	-	-	5,000	-
Worker's compensation insurance	165,000	165,000	-	-
Total expenditures	549,500	549,500	535,270	518,502
Excess (deficiency) of revenues over (under) expenditures	(169,200)	(169,200)	(157,000)	(138,388)
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	\$ (194,200)	(194,200)	(182,000)	(163,388)
Fund balance, beginning of year			638,731	802,119
Fund balance, end of year			\$ 456,731	638,731

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 30,000	30,000	29,879	10,003
Interest on investments	250	250	213	334
Total revenues	30,250	30,250	30,092	10,337
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	40,000	40,000	45,230	37,831
Total expenditures	40,000	40,000	45,230	37,831
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (9,750)</u>	<u>(9,750)</u>	(15,138)	(27,494)
Fund balance, beginning of year			79,023	106,517
Fund balance, end of year			<u>\$ 63,885</u>	<u>79,023</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Insurance reimbursements	\$ -	-	-	32,942
Interest on investments	2,200	2,200	11,982	19,391
Total revenues	2,200	2,200	11,982	52,333
Expenditures:				
Current:				
General and administrative:				
GLCEDC	80,000	80,000	80,000	80,000
GLCEDC Grants	642,168	642,168	459,668	40,853
Economic development program	1,500,000	1,500,000	233,501	1,682,495
Recreational development	100,000	100,000	-	-
Odell tower operations	-	-	-	43,901
Livingston Co. Soil & Water	-	-	-	23,000
Dispatch funding	-	-	-	227,858
Total expenditures	2,322,168	2,322,168	773,169	2,098,107
Excess (deficiency) of revenues over (under) expenditures	(2,319,968)	(2,319,968)	(761,187)	(2,045,774)
Other financing sources (uses):				
Operating transfers out	(150,000)	(150,000)	(150,000)	(150,000)
Operating transfers in	1,500,000	1,500,000	1,500,000	-
Total other financing sources (uses)	1,350,000	1,350,000	1,350,000	(150,000)
Net change in fund balance	\$ (969,968)	(969,968)	588,813	(2,195,774)
Fund balance, beginning of year			1,323,091	3,518,865
Fund balance, end of year			\$ 1,911,904	1,323,091

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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Interest on investments	\$ 7,000	7,000	12,115	12,891
Total revenues	7,000	7,000	12,115	12,891
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	7,000	7,000	12,115	12,891
Other financing sources (uses):				
Operating transfers out	(92,820)	(92,820)	(64,438)	(75,476)
Total other financing sources (uses)	(92,820)	(92,820)	(64,438)	(75,476)
Net change in fund balance	\$ (85,820)	(85,820)	(52,323)	(62,585)
Fund balance, beginning of year			1,377,186	1,439,771
Fund balance, end of year			\$ 1,324,863	1,377,186

COUNTY OF LIVINGSTON, ILLINOIS
VEHICLE REPLACEMENT & MAINTENANCE ACCOUNT

SCHEDULE B-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Interest on investments	\$ 1,000	1,000	187	-
Total revenues	1,000	1,000	187	-
Expenditures:				
Current:				
Repairs & maintenance	83,000	83,000	70,477	-
Fuel	89,500	89,500	97,348	-
Capital outlay:				
New vehicles	141,600	141,600	119,774	-
Total expenditures	314,100	314,100	287,599	-
Excess (deficiency) of revenues over (under) expenditures	(313,100)	(313,100)	(287,412)	-
Other financing sources (uses):				
Transfer from Capital Projects Fund	500,000	500,000	500,000	-
Total other financing sources (uses)	500,000	500,000	500,000	-
Net change in fund balance	\$ 186,900	186,900	212,588	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 212,588	-

LIVINGSTON COUNTY, ILLINOIS
WORKING CASH ACCOUNT

SCHEDULE B-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Interest on investments	\$ 280	280	2,321	407
Total revenues	280	280	2,321	407
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 280</u>	<u>280</u>	2,321	407
Fund balance, beginning of year			<u>556,472</u>	<u>556,065</u>
Fund balance, end of year			<u>\$ 558,793</u>	<u>556,472</u>

COUNTY OF LIVINGSTON, ILLINOIS
WINDFARM APPLICATION FEE ACCOUNT

SCHEDULE B-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Interest on investments	\$ 125	125	113	113
Total revenues	125	125	113	113
Expenditures:				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 125	125	113	113
Fund balance, beginning of year			187,871	187,758
Fund balance, end of year			\$ 187,984	187,871

LIVINGSTON COUNTY, ILLINOIS
PONTIAC HOST AGREEMENT ACCOUNT

SCHEDULE B-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Contract payments	\$ 3,000,000	3,000,000	3,999,266	4,349,824
Interest on investments	25,000	25,000	26,205	26,149
Grants	-	-	11,000	-
Total revenues	3,025,000	3,025,000	4,036,471	4,375,973
Expenditures:				
Current:				
Legal fees	-	-	177,429	74,721
Early retirement plan	1,960,000	1,960,000	880,748	-
LivCo Soil and Water Conservation	23,000	23,000	23,000	-
ETSB dispatch funding	229,500	229,500	250,710	-
Economic development	-	-	-	52,579
Odell tower operations	20,000	20,000	14,032	-
General fund information tech equipment	69,574	69,574	50,408	24,173
Election equipment	150,000	150,000	-	-
Sheriff technology expense	-	-	10,878	-
General fund Sheriff equipment	-	-	-	47,817
Treasurer tax bill equipment	9,000	9,000	8,918	-
GIS contour	25,000	25,000	29,500	-
GIS change detection	23,732	23,732	24,240	-
General fund finance	5,862	5,862	6,516	32,138
ETSB capital	-	-	-	514,487
General capital projects	99,014	99,014	39,787	32,246
Veterans' Assistance vehicles	-	-	-	33,106
Highway building improvements	148,371	148,371	-	-
Highway road & bridge improvements	325,000	325,000	166,757	150,319
H&E building	12,276	12,276	8,202	57,010
Equipment maintenance building	115,000	115,000	-	-
Courthouse building improvements	45,528	45,528	6,128	5,000
Public Safety facility	15,000	15,000	11,018	-
Law & justice building	447,685	447,685	36,015	89,466
Total expenditures	3,723,542	3,723,542	1,744,286	1,113,062
Excess (deficiency) of revenues over (under) expenditures	(698,542)	(698,542)	2,292,185	3,262,911
Other financing sources (uses):				
Transfer to General Fund	(1,370,019)	(1,370,019)	(1,370,019)	(1,789,931)
Net change in fund balance	\$ (2,068,561)	(2,068,561)	922,166	1,472,980
Fund balance, beginning of year			8,449,845	6,976,865
Fund balance, end of year			\$ 9,372,011	8,449,845

**COUNTY OF LIVINGSTON, ILLINOIS
RECREATION COMMITTEE ACCOUNT**

SCHEDULE B-12

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)**

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Farm rental	\$ 65,453	65,453	64,463	64,463
Interest on investments	50	50	281	78
Total revenues	65,503	65,503	64,744	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	\$ 1,050	1,050	64,744	64,541
Fund balance, beginning of year			64,541	-
Fund balance, end of year			\$ 129,285	64,541

LIVINGSTON COUNTY, ILLINOIS
CONSTRUCTION & BUILDING RENOVATION ACCOUNT

SCHEDULE B-13

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Interest on investments	\$ 50,000	50,000	63,820	68,033
Other revenue	-	-	25,163	-
Total revenues	50,000	50,000	88,983	68,033
Expenditures				
Capital projects	-	-	-	2,187
Demolition - Livingston Manor	1,000,000	1,000,000	329,931	3,870
Community Healthcare Program	300,000	300,000	203,218	211,891
Total expenditures	1,300,000	1,300,000	533,149	217,948
Excess (deficiency) of revenues over (under) expenditures	(1,250,000)	(1,250,000)	(444,166)	(149,915)
Other financing sources (uses):				
Transfer from Nursing Home Fund	-	-	542,311	-
Transfer to Enterprise Account	(1,500,000)	(1,500,000)	(1,500,000)	-
Transfer to Vehicle Account	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	(2,000,000)	(2,000,000)	(1,457,689)	-
Net change in fund balance	<u>\$ (3,250,000)</u>	<u>(3,250,000)</u>	(1,901,855)	(149,915)
Fund balance, beginning of year			9,051,908	9,201,823
Fund balance, end of year			<u>\$ 7,150,053</u>	<u>9,051,908</u>

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2017

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, 2017

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, 2017

Court Security Fund

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

Probation Services Fee Fund

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

Document Storage Fund

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

State's Attorney Drug Traffic Prevention Fund

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

State's Attorney Automation Fund

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

Arrestees' Medical Costs Fund

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

Maintenance and Child Support Collection Fund

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

Vital Records Fund

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

Sheriff E-Citation Fund

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

County Extension Education Fund

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

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2017

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.

Road Use Agreement Fund

This fund is used to account for fees collected by the Highway Department for road use. Fees are used for maintenance of roads & bridges.

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 refunding related to tax sales in error.

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2017

		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	\$ 1,880,618	316,493	91,429	141,595	78,462	421,567	4,825
Certificates of deposit	2,660,000	700,000	-	200,000	155,000	-	-
Other investments	602,355	-	593,594	-	-	-	-
Receivables:							
Accounts	84,353	60,850	967	-	-	-	-
Accrued interest	496	119	-	60	61	75	-
Property taxes	194,426	46,846	-	23,712	23,793	29,364	-
Due from others	-	-	-	-	-	-	-
Due from State of Illinois	53,249	-	53,249	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	5,475,497	1,124,308	739,239	365,367	257,316	451,006	4,825
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	2,732,985	686,667	-	346,049	347,235	419,217	-
Total assets and deferred outflows	\$ 8,208,482	1,810,975	739,239	711,416	604,551	870,223	4,825
<u>Liabilities</u>							
Accounts payable	\$ 113,428	19,176	5,066	82,913	-	1,011	-
Due to others	10,490	-	-	-	-	-	-
Accrued items	45,538	33,463	7,377	-	-	-	-
Total liabilities	169,456	52,639	12,443	82,913	-	1,011	-
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	2,732,985	686,667	-	346,049	347,235	419,217	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,091,802	-	-	78,482	256,069	63,272	145
Committed	596,952	-	-	-	-	-	4,680
Assigned	2,617,287	1,071,669	726,796	203,972	1,247	386,723	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	5,306,041	1,071,669	726,796	282,454	257,316	449,995	4,825
Total liabilities, deferred inflows, and fund balance	\$ 8,208,482	1,810,975	739,239	711,416	604,551	870,223	4,825

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2017

		Special Revenue Funds						
		Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
<u>Assets</u>								
Cash in bank	\$	43,081	9,005	13,267	5,513	11,889	12,745	4,470
Certificates of deposit		700,000	-	290,000	105,000	-	100,000	10,000
Other investments		-	-	-	-	-	-	-
Receivables:								
Accounts		2,196	-	8,780	-	-	-	4,210
Accrued interest		126	-	-	-	-	-	-
Property taxes		49,417	-	-	-	-	-	-
Due from others		-	-	-	-	-	-	-
Due from State of Illinois		-	-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets		794,820	9,005	312,047	110,513	11,889	112,745	18,680
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years		705,103	-	-	-	-	-	-
Total assets and deferred outflows	\$	1,499,923	9,005	312,047	110,513	11,889	112,745	18,680
<u>Liabilities</u>								
Accounts payable	\$	-	-	-	-	-	-	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	-	-	-	-	-	-
Total liabilities		-	-	-	-	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		705,103	-	-	-	-	-	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		794,820	5,549	103,243	38,379	10,572	58,084	4,111
Committed		-	3,456	-	72,134	-	54,661	14,569
Assigned		-	-	208,804	-	1,317	-	-
Unassigned		-	-	-	-	-	-	-
Total fund balance (deficit)		794,820	9,005	312,047	110,513	11,889	112,745	18,680
Total liabilities, deferred inflows, and fund balance	\$	1,499,923	9,005	312,047	110,513	11,889	112,745	18,680

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2017

	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	\$ 10,604	186,668	8,790	28,742	6,137	13,708
Certificates of deposit	-	-	-	140,000	125,000	-
Other investments	8,761	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	-
Accrued interest	-	28	-	-	-	-
Property taxes	-	10,831	-	-	-	-
Due from others	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	19,365	197,527	8,790	168,742	131,137	13,708
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	79,497	-	-	-	-
Total assets and deferred outflows	\$ 19,365	277,024	8,790	168,742	131,137	13,708
<u>Liabilities</u>						
Accounts payable	\$ -	1,102	-	-	4,160	-
Due to others	-	-	-	-	-	-
Accrued items	-	4,698	-	-	-	-
Total liabilities	-	5,800	-	-	4,160	-
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	79,497	-	-	-	-
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	18,934	191,727	1,619	55,479	24,739	9,874
Committed	431	-	7,171	113,263	102,238	-
Assigned	-	-	-	-	-	3,834
Unassigned	-	-	-	-	-	-
Total fund balance (deficit)	19,365	191,727	8,790	168,742	126,977	13,708
Total liabilities, deferred inflows, and fund balance	\$ 19,365	277,024	8,790	168,742	131,137	13,708

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2017

	Special Revenue Funds					
	State's Attorney Automation	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	County Extension Education
<u>Assets</u>						
Cash in bank	\$ 9,260	1,877	726	14,431	6,692	-
Certificates of deposit	-	-	-	-	-	-
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	27
Property taxes	-	-	-	-	-	10,463
Due from others	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	9,260	1,877	726	14,431	6,692	10,490
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	149,217
Total assets and deferred outflows	\$ 9,260	1,877	726	14,431	6,692	159,707
<u>Liabilities</u>						
Accounts payable	\$ -	-	-	-	-	-
Due to others	-	-	-	-	-	10,490
Accrued items	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	10,490
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	149,217
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	9,238	-	-	11,204	6,680	-
Committed	-	-	726	-	-	-
Assigned	22	1,877	-	3,227	12	-
Unassigned	-	-	-	-	-	-
Total fund balance (deficit)	9,260	1,877	726	14,431	6,692	-
Total liabilities, deferred inflows, and fund balance	\$ 9,260	1,877	726	14,431	6,692	159,707

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2017

	Special Revenue Funds					
	GIS Automation	Animal Control Low-Cost Spay / Neuter	Circuit Clerk Operation and Administration	Road Use Agreement	Coroner's Fees	Tax Sale in Error
<u>Assets</u>						
Cash in bank	\$ 68,128	18,410	31,037	288,475	27,173	5,419
Certificates of deposit	-	75,000	-	-	-	60,000
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	7,350
Accrued interest	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	68,128	93,410	31,037	288,475	27,173	72,769
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	-
Total assets and deferred outflows	\$ 68,128	93,410	31,037	288,475	27,173	72,769
<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	61,558	92,954	28,906	71,422	21,973	72,769
Committed	6,570	-	-	217,053	-	-
Assigned	-	456	2,131	-	5,200	-
Unassigned	-	-	-	-	-	-
Total fund balance (deficit)	68,128	93,410	31,037	288,475	27,173	72,769
Total liabilities, deferred inflows, and fund balance	\$ 68,128	93,410	31,037	288,475	27,173	72,769

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, 2017

	Totals	Special Revenue Funds					Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	
Revenues:							
Property taxes	\$ 2,757,255	664,347	-	336,272	337,424	416,429	-
Operating and capital grants	30,476	-	-	-	-	-	-
Motor fuel tax	684,868	-	684,868	-	-	-	-
Fees, fines, and charges for services	997,702	319,152	-	-	-	-	25,145
Interest	14,423	1,962	4,987	804	366	273	10
Other	89,028	17,247	67,268	-	-	-	-
Total revenues	4,573,752	1,002,708	757,123	337,076	337,790	416,702	25,155
Expenditures:							
Current:							
General administration	235,216	-	-	-	-	-	-
Public safety	31,896	-	-	-	-	-	-
Judiciary and court related	68,841	-	-	-	-	-	-
Public health and welfare	548,173	-	-	-	-	420,582	-
Transportation	1,979,289	833,603	684,389	368,219	93,078	-	-
Employee benefits	682,369	-	-	-	-	-	-
Capital Outlay	230,187	186,028	-	-	-	-	-
Total expenditures	3,775,971	1,019,631	684,389	368,219	93,078	420,582	-
Excess (deficiency) of revenues over (under) expenditures	797,781	(16,923)	72,734	(31,143)	244,712	(3,880)	25,155
Other financing sources (uses):							
Transfers in	32,544	-	-	-	-	-	-
Transfers out	(278,702)	(3,000)	-	-	-	-	(25,000)
Total other financing sources (uses)	(246,158)	(3,000)	-	-	-	-	(25,000)
Net change in fund balance	551,623	(19,923)	72,734	(31,143)	244,712	(3,880)	155
Fund balance, beginning of year	4,754,418	1,091,592	654,062	313,597	12,604	453,875	4,670
Fund balance (deficit), end of year	\$ 5,306,041	1,071,669	726,796	282,454	257,316	449,995	4,825

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, 2017

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 700,800	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	18,418	8,780	28,089	5,186	71,730	8,472
Interest	1,698	7	1,199	387	4	217	42
Other	-	-	-	-	-	-	-
Total revenues	702,498	18,425	9,979	28,476	5,190	71,947	8,514
Expenditures:							
Current:							
General administration	-	-	-	34,020	-	-	6,313
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	17,285	-	-	-	31,680	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	682,369	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	682,369	17,285	-	34,020	-	31,680	6,313
Excess (deficiency) of revenues over (under) expenditures	20,129	1,140	9,979	(5,544)	5,190	40,267	2,201
Other financing sources (uses):							
Transfers in	32,544	-	-	-	-	-	-
Transfers out	-	(1,917)	-	-	-	(5,000)	-
Total other financing sources (uses)	32,544	(1,917)	-	-	-	(5,000)	-
Net change in fund balance	52,673	(777)	9,979	(5,544)	5,190	35,267	2,201
Fund balance, beginning of year	742,147	9,782	302,068	116,057	6,699	77,478	16,479
Fund balance (deficit), end of year	\$ 794,820	9,005	312,047	110,513	11,889	112,745	18,680

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, 2017

	Special Revenue Funds					
	Victim Coordinator Services	Veteran's Assistance	Court Security	Probation Services Fee	Document Storage	State's Attorney Drug Traffic Prevention
Revenues:						
Property taxes	\$ -	153,600	-	-	-	-
Operating and capital grants	22,642	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	52,655	90,510	46,357	5,006
Interest	168	119	22	525	361	8
Other	-	2,965	-	1,000	-	-
Total revenues	22,810	156,684	52,677	92,035	46,718	5,014
Expenditures:						
Current:						
General administration	-	-	-	-	-	-
Public safety	-	-	-	18,743	-	8,228
Judiciary and court related	-	-	-	-	14,118	-
Public health and welfare	-	127,591	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	22,374	-	21,785	-	-
Total expenditures	-	149,965	-	40,528	14,118	8,228
Excess (deficiency) of revenues over (under) expenditures	22,810	6,719	52,677	51,507	32,600	(3,214)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(18,000)	-	(55,000)	(80,785)	(7,500)	-
Total other financing sources (uses)	(18,000)	-	(55,000)	(80,785)	(7,500)	-
Net change in fund balance	4,810	6,719	(2,323)	(29,278)	25,100	(3,214)
Fund balance, beginning of year	14,555	185,008	11,113	198,020	101,877	16,922
Fund balance (deficit), end of year	\$ 19,365	191,727	8,790	168,742	126,977	13,708

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, 2017

	Special Revenue Funds					
	State's Attorney Automation	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	County Extension Education
Revenues:						
Property taxes	\$ -	-	-	-	-	148,383
Operating and capital grants	-	-	-	3,335	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	3,933	5,103	4,125	4,396	870	-
Interest	5	3	6	8	4	27
Other	-	-	-	-	-	-
Total revenues	3,938	5,106	4,131	7,739	874	148,410
Expenditures:						
Current:						
General administration	-	-	-	2,762	-	148,410
Public safety	-	-	-	-	-	-
Judiciary and court related	2,326	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	2,326	-	-	2,762	-	148,410
Excess (deficiency) of revenues over (under) expenditures	1,612	5,106	4,131	4,977	874	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(7,000)	(5,000)	(500)	-	-
Total other financing sources (uses)	-	(7,000)	(5,000)	(500)	-	-
Net change in fund balance	1,612	(1,894)	(869)	4,477	874	-
Fund balance, beginning of year	7,648	3,771	1,595	9,954	5,818	-
Fund balance (deficit), end of year	\$ 9,260	1,877	726	14,431	6,692	-

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, 2017

	Special Revenue Funds					
	GIS Automation	Animal Control Low-Cost Spay / Neuter	Circuit Clerk Operation and Administration	Road Use Agreement	Coroner's Fees	Tax Sale in Error
Revenues:						
Property taxes	\$ -	-	-	-	-	-
Operating and capital grants	-	-	-	-	4,499	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	79,634	12,543	8,846	175,000	16,402	7,350
Interest	54	277	16	622	17	225
Other	-	-	-	-	548	-
Total revenues	79,688	12,820	8,862	175,622	21,466	7,575
Expenditures:						
Current:						
General administration	30,654	-	-	-	-	13,057
Public safety	-	4,925	-	-	-	-
Judiciary and court related	-	-	3,432	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	30,654	4,925	3,432	-	-	13,057
Excess (deficiency) of revenues over (under) expenditures	49,034	7,895	5,430	175,622	21,466	(5,482)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(55,000)	-	-	-	(15,000)	-
Total other financing sources (uses)	(55,000)	-	-	-	(15,000)	-
Net change in fund balance	(5,966)	7,895	5,430	175,622	6,466	(5,482)
Fund balance, beginning of year	74,094	85,515	25,607	112,853	20,707	78,251
Fund balance (deficit), end of year	\$ 68,128	93,410	31,037	288,475	27,173	72,769

LIVINGSTON COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 316,493
Certificates of deposit	700,000
Receivables, net	
Accounts	60,850
Accrued interest	119
Property taxes	46,846
Total assets	<u>1,124,308</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>686,667</u>
Total assets and deferred outflows	<u>\$ 1,810,975</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 19,176
Accrued items	<u>33,463</u>
Total liabilities	<u>52,639</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>686,667</u>
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Fund balance:

Assigned	<u>1,071,669</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,810,975</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 668,906	668,906	664,347	667,389
Township MFT engineering - roads	88,000	88,000	99,597	126,647
Township MFT engineering - bridges	42,700	42,700	38,896	17,639
Township CAB engineering	42,700	42,700	23,795	17,639
MFT Equipment rental	150,000	150,000	100,000	150,000
Interest on investments	1,100	1,100	1,962	1,958
Material sales to municipalities	10,000	10,000	7,326	13,129
Permit fees	-	-	31,288	-
Sale of used equipment	7,500	7,500	18,250	3,905
Miscellaneous	25,000	25,000	17,247	72,548
Total revenues	1,035,906	1,035,906	1,002,708	1,070,854
Expenditures:				
Salaries:				
Engineers and technicians	257,500	257,500	206,155	203,595
Secretary and bookkeeping	93,500	93,500	99,159	90,392
Day labor employees	236,300	236,300	225,502	208,193
Mileage of highway employees	1,200	1,200	803	704
Operating costs for office and garage	25,000	25,000	17,736	15,421
Copy machine	1,500	1,500	525	461
Advertising	2,000	2,000	916	1,267
Employee health insurance premiums	110,000	110,000	109,747	95,761
Gas, oil, and grease	75,000	75,000	40,641	32,604
Repair of machinery	70,000	70,000	43,227	46,562
Materials and supplies for road repairs	10,000	10,000	12,418	13,518
Repair of bridges and culverts	10,000	10,000	9,269	7,680
Miscellaneous	12,000	12,000	11,466	12,449
Purchase of machinery and equipment	215,000	215,000	186,028	61,371
Buildings and grounds maintenance	45,000	45,000	3,982	14,614
Computer hardware and software	35,000	35,000	34,309	7,729
Contractual services	45,000	45,000	17,748	40,694
Total expenditures	1,244,000	1,244,000	1,019,631	853,015
Excess (deficiency) of revenues over (under) expenditures	(208,094)	(208,094)	(16,923)	217,839
Other financing sources (uses):				
Transfer to General Fund	-	-	(3,000)	(3,000)
Net change in fund balance	\$ (208,094)	(208,094)	(19,923)	214,839
Fund balance, beginning of year			1,091,592	876,753
Fund balance, end of year			\$ 1,071,669	1,091,592

LIVINGSTON COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 91,429
Other investments	593,594
Accounts receivable	967
Due from State of Illinois	53,249
Total assets	<u>\$ 739,239</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 5,066
Accrued items	7,377
Total liabilities	<u>12,443</u>
Fund Balance:	
Assigned	<u>726,796</u>
Total liabilities and fund balance	<u>\$ 739,239</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Motor fuel tax	\$ 770,000	770,000	684,868	763,571
Reimbursements	56,500	56,500	56,300	81,700
Interest on investments	600	600	4,987	1,546
Miscellaneous	-	-	10,968	6,321
Total revenues	827,100	827,100	757,123	853,138
Expenditures:				
Salaries - County Engineer	113,000	113,000	112,591	111,873
Salaries - engineers	10,000	10,000	-	-
Salaries - day labor	225,000	225,000	201,900	200,855
Design & construction engineering	10,000	10,000	-	-
Right-of-way	2,000	2,000	-	-
Equipment expense	150,000	150,000	100,000	150,000
Construction - surface	250,000	250,000	-	-
Construction - bridge / culvert	190,000	190,000	-	-
General maintenance	376,500	376,500	269,898	222,515
Total expenditures	1,326,500	1,326,500	684,389	685,243
Excess (deficiency) of revenues over (under) expenditures	\$ (499,400)	(499,400)	72,734	167,895
Fund balance, beginning of year			654,062	486,167
Fund balance, end of year			\$ 726,796	654,062

Balance Sheet
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 141,595
Certificates of deposit	200,000
Receivables, net	
Accrued interest	60
Property taxes	23,712
Total assets	<u>365,367</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>346,049</u>
Total assets and deferred outflows	<u>\$ 711,416</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 82,913</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>346,049</u>
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Fund balance:

Restricted	78,482
Assigned	<u>203,972</u>
Total fund balance	<u>282,454</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 711,416</u>
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LIVINGSTON COUNTY, ILLINOIS
COUNTY AID TO BRIDGES FUND

SCHEDULE C-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 338,538	338,538	336,272	330,170
Interest on investments	1,550	1,550	804	1,283
Reimbursements	-	-	-	-
Total revenues	340,088	340,088	337,076	331,453
Expenditures:				
Design & construction engineering	100,000	100,000	103,745	78,805
Day labor construction	50,000	50,000	15,858	41,866
Construction: bridges / culverts	340,000	340,000	248,616	165,080
Total expenditures	490,000	490,000	368,219	285,751
Excess (deficiency) of revenues over (under) expenditures	\$ (149,912)	(149,912)	(31,143)	45,702
Fund balance, beginning of year			313,597	267,895
Fund balance, end of year			\$ 282,454	313,597

LIVINGSTON COUNTY, ILLINOIS
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 78,462
Certificates of deposit	155,000
Receivables, net	
Accrued interest	61
Property taxes	23,793
Total assets	<u>257,316</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>347,235</u>
Total assets and deferred outflows	<u>\$ 604,551</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>\$ 347,235</u>
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Fund balance:

Restricted	256,069
Assigned	1,247
Total fund balance	<u>257,316</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 604,551</u>
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LIVINGSTON COUNTY, ILLINOIS
MATCHING TAX FUND

SCHEDULE C-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 341,857	341,857	337,424	335,677
Interest on investments	270	270	366	467
Total revenue	342,127	342,127	337,790	336,144
Expenditures:				
Design & construction engineering	10,000	10,000	-	8,349
Construction: surface	290,000	290,000	-	322,741
Construction: bridges / culverts	94,000	94,000	93,078	-
Total expenditures	394,000	394,000	93,078	331,090
Excess (deficiency) of revenues over (under) expenditures	\$ (51,873)	(51,873)	244,712	5,054
Fund balance, beginning of year			12,604	7,550
Fund balance, end of year			\$ 257,316	12,604

LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 421,567
Receivables, net	
Accrued interest	75
Property taxes	<u>29,364</u>
Total assets	<u>451,006</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>419,217</u>
Total assets and deferred outflows	<u>\$ 870,223</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 1,011</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>419,217</u>
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Fund balance:

Restricted	63,272
Assigned	<u>386,723</u>
Total fund balance	<u>449,995</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 870,223</u>
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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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 417,186	417,186	416,429	410,064
Interest on investments	250	250	273	254
Total revenues	417,436	417,436	416,702	410,318
Expenditures:				
Staff salary and benefits	61,785	61,785	61,785	60,574
Board member expenses	1,020	1,020	1,020	1,000
Purchase of services:				
Futures Unlimited, Inc.	288,659	288,659	288,659	292,859
OSF Infant Toddler Enrichment Program	35,752	35,752	27,709	16,774
MOSAIC	10,000	10,000	8,087	6,923
Systems development	19,560	19,560	15,370	11,893
Leases/rent	1,530	1,530	1,530	1,500
Travel and meals	3,570	3,570	3,570	3,500
Contractual	3,060	3,060	3,060	3,000
Equipment	2,040	2,040	2,040	2,000
Professional dues/expenses	5,712	5,712	5,712	6,065
Commodities	2,040	2,040	2,040	2,000
Total expenditures	434,728	434,728	420,582	408,088
Excess (deficiency) of revenues over (under) expenditures	\$ (17,292)	(17,292)	(3,880)	2,230
Fund balance, beginning of year			453,875	451,645
Fund balance, end of year			\$ 449,995	453,875

**LIVINGSTON COUNTY, ILLINOIS
COURT SYSTEMS FUND**

SCHEDULE C-13

**Balance Sheet
November 30, 2017**

<u>Assets</u>	
Cash on hand and in bank	\$ 4,825
Total assets	<u>\$ 4,825</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 145
Committed fund balance	4,680
Total fund balance	<u>\$ 4,825</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)**

SCHEDULE C-14

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Charges for services	\$ 30,000	30,000	25,145	24,220
Interest on investments	10	10	10	11
Total revenues	<u>30,010</u>	<u>30,010</u>	<u>25,155</u>	<u>24,231</u>
Expenditures:				
Court system costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,010</u>	<u>30,010</u>	<u>25,155</u>	<u>24,231</u>
Other financing sources (uses):				
Transfers out	(30,000)	(30,000)	(25,000)	(25,000)
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Net change in fund balance	<u>\$ 10</u>	<u>10</u>	155	(769)
Fund balance, beginning of year			<u>4,670</u>	<u>5,439</u>
Fund balance, end of year			<u>\$ 4,825</u>	<u>4,670</u>

LIVINGSTON COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 43,081
Certificates of deposit	700,000
Receivables, net	
Accounts	2,196
Accrued interest	126
Property taxes	49,417
Total assets	<u>794,820</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>705,103</u>
Total assets and deferred outflows	<u>\$ 1,499,923</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>\$ 705,103</u>
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Fund balance:

Restricted	<u>794,820</u>
Total deferred inflows and fund balance	<u>\$ 1,499,923</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
General property tax	\$ 705,000	705,000	700,800	704,045
Interest on investments	650	650	1,698	1,591
Total revenues	705,650	705,650	702,498	705,636
Expenditures:				
County payment to social security	720,000	720,000	682,369	668,587
Total expenditures	720,000	720,000	682,369	668,587
Excess (deficiency) of revenues over (under) expenditures	(14,350)	(14,350)	20,129	37,049
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	12,544	11,080
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	20,000	20,000	32,544	31,080
Net change in fund balance	\$ 5,650	5,650	52,673	68,129
Fund balance, beginning of year			742,147	674,018
Fund balance, end of year			\$ 794,820	742,147

Balance Sheet
November 30, 2017

<u>Assets</u>		
Cash on hand and in bank		<u>\$ 9,005</u>
Total assets		<u>\$ 9,005</u>
<u>Fund Balance</u>		
Restricted fund balance		\$ 5,549
Committed fund balance		<u>3,456</u>
Total fund balance		<u>\$ 9,005</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Law library fees	\$ 17,500	17,500	18,418	19,275
Interest on investments	5	5	7	3
Total revenues	17,505	17,505	18,425	19,278
Expenditures:				
Law library costs	14,500	14,500	17,285	13,396
Total expenditures	14,500	14,500	17,285	13,396
Excess (deficiency) of revenues over (under) expenditures	3,005	3,005	1,140	5,882
Other financing sources (uses):				
Transfers out	(2,150)	(2,150)	(1,917)	(2,099)
Total other financing sources (uses)	(2,150)	(2,150)	(1,917)	(2,099)
Net change in fund balance	\$ 855	855	(777)	3,783
Fund balance, beginning of year			9,782	5,999
Fund balance, end of year			\$ 9,005	9,782

**LIVINGSTON COUNTY, ILLINOIS
INDEMNITY FUND**

SCHEDULE C-19

**Balance Sheet
November 30, 2017**

<u>Assets</u>	
Cash on hand and in bank	\$ 13,267
Certificates of deposit	290,000
Receivables, net	
Due from Collector	8,780
Total assets	<u>\$ 312,047</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 103,243
Assigned fund balance	208,804
Total fund balance	<u>\$ 312,047</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)**

SCHEDULE C-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Fees	\$ -	-	8,780	8,620
Interest on investments	-	-	1,199	702
Total revenues	<u>-</u>	<u>-</u>	<u>9,979</u>	<u>9,322</u>
Expenditures:				
Indemnity payments	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	9,979	9,322
Fund balance, beginning of year			<u>302,068</u>	<u>292,746</u>
Fund balance, end of year			<u>\$ 312,047</u>	<u>302,068</u>

LIVINGSTON COUNTY, ILLINOIS
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet
November 30, 2017

Assets

Cash on hand and in bank	\$ 5,513
Certificates of deposit	<u>105,000</u>
Total assets	<u>\$ 110,513</u>

Fund Balance

Restricted fund balance	\$ 38,379
Committed fund balance	<u>72,134</u>
Total fund balance	<u>\$ 110,513</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Fees	\$ 28,500	28,500	28,089	28,890
Interest on investments	300	300	387	363
Total revenues	28,800	28,800	28,476	29,253
Expenditures:				
Recorder's automation expense	35,000	35,000	34,020	19,391
Total expenditures	35,000	35,000	34,020	19,391
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (6,200)</u>	<u>(6,200)</u>	(5,544)	9,862
Fund balance, beginning of year			116,057	106,195
Fund balance, end of year			<u>\$ 110,513</u>	<u>116,057</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-23

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 11,889
Total assets	<u>\$ 11,889</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 10,572
Assigned fund balance	1,317
Total fund balance	<u>\$ 11,889</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-24

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Forfeited funds	\$ 500	500	5,186	718
Donations	-	-	-	50
Interest on investments	-	-	4	5
Total revenues	<u>500</u>	<u>500</u>	<u>5,190</u>	<u>773</u>
Expenditures:				
Drug traffic prevention	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,500)</u>	<u>(3,500)</u>	5,190	773
Fund balance, beginning of year			<u>6,699</u>	<u>5,926</u>
Fund balance, end of year			<u>\$ 11,889</u>	<u>6,699</u>

**LIVINGSTON COUNTY, ILLINOIS
COURT AUTOMATION FUND**

SCHEDULE C-25

**Balance Sheet
November 30, 2017**

<u>Assets</u>	
Cash on hand and in bank	\$ 12,745
Certificates of deposit	100,000
Total assets	<u>\$ 112,745</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 58,084
Committed fund balance	54,661
Total fund balance	<u>\$ 112,745</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)**

SCHEDULE C-26

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Court automation fees	\$ 27,690	27,690	71,730	32,583
Interest on investments	225	225	217	271
Total revenues	<u>27,915</u>	<u>27,915</u>	<u>71,947</u>	<u>32,854</u>
Expenditures:				
Automation	<u>22,481</u>	<u>22,481</u>	<u>31,680</u>	<u>37,280</u>
Total expenditures	<u>22,481</u>	<u>22,481</u>	<u>31,680</u>	<u>37,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,434</u>	<u>5,434</u>	<u>40,267</u>	<u>(4,426)</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>\$ 434</u>	<u>434</u>	35,267	(9,426)
Fund balance, beginning of year			<u>77,478</u>	<u>86,904</u>
Fund balance, end of year			<u>\$ 112,745</u>	<u>77,478</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 4,470
Certificates of deposit	10,000
Due from collector	4,210
Total assets	<u>\$ 18,680</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	\$ 4,111
Committed fund balance	14,569
Total fund balance	<u>\$ 18,680</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Fees	\$ 9,000	9,000	8,472	8,348
Interest on investments	30	30	42	34
Total revenues	<u>9,030</u>	<u>9,030</u>	<u>8,514</u>	<u>8,382</u>
Expenditures:				
Treasurer's automation expenditures	8,000	8,000	6,313	9,410
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>6,313</u>	<u>9,410</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,030</u>	<u>1,030</u>	2,201	(1,028)
Fund balance, beginning of year			<u>16,479</u>	<u>17,507</u>
Fund balance, end of year			<u>\$ 18,680</u>	<u>16,479</u>

LIVINGSTON COUNTY, ILLINOIS
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet
November 30, 2017

Assets

Cash on hand and in bank	\$	10,604
Other investments		<u>8,761</u>
Total assets	\$	<u><u>19,365</u></u>

Fund Balance

Restricted	\$	18,934
Committed		<u>431</u>
Total fund balance	\$	<u><u>19,365</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
State grant	\$ 16,500	16,500	22,642	20,900
Interest on investments	7	7	168	50
Total revenues	16,507	16,507	22,810	20,950
Expenditures				
Victim coordination expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	16,507	16,507	22,810	20,950
Other financing sources (uses):				
Transfers out	(18,000)	(18,000)	(18,000)	(18,000)
Total other financing sources (uses)	(18,000)	(18,000)	(18,000)	(18,000)
Net change in fund balance	\$ (1,493)	(1,493)	4,810	2,950
Fund balance, beginning of year			14,555	11,605
Fund balance, end of year			\$ 19,365	14,555

LIVINGSTON COUNTY, ILLINOIS
VETERANS ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet
November 30, 2017

<u>Assets and Deferred Outflows of Resources</u>	
Cash on hand and in bank	\$ 186,668
Receivables, net	
Accrued interest	28
Property taxes	10,831
Total assets	<u>197,527</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>79,497</u>
Total assets and deferred outflows	<u>\$ 277,024</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,102
Accrued expenses	4,698
Total liabilities	<u>5,800</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>79,497</u>
Fund balance:	
Restricted	<u>191,727</u>
Total fund balance	<u>191,727</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 277,024</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 154,500	154,500	153,600	154,794
Interest on investments	-	-	119	101
Donations and other	-	-	2,965	131
Total revenues	154,500	154,500	156,684	155,026
Expenditures:				
Superintendent	30,000	30,000	31,484	30,505
Transportation of veterans - drivers' pay	30,000	30,000	25,950	24,588
Office help	18,000	18,000	17,279	16,694
IMRF	4,500	4,500	4,446	3,942
FICA	6,000	6,000	6,070	5,718
Unemployment	-	-	307	316
Van expenses	14,000	14,000	12,974	9,490
Office rent	4,800	4,800	4,800	4,800
Education and conventions	4,000	4,000	1,766	1,956
Superintendent's mileage	250	250	107	-
Mileage	500	500	286	-
Telephone	3,000	3,000	3,000	2,950
Postage	600	600	479	491
Veterans emergency assistance	3,000	3,000	-	2,257
Groceries and medicine	6,000	6,000	5,317	2,936
Rent for veterans	16,000	16,000	6,433	4,815
Utilities for veterans	6,000	6,000	4,992	3,856
Miscellaneous	1,000	1,000	29	75
Office supplies	3,000	3,000	1,872	2,764
Contingency	2,000	2,000	-	-
Total expenditures	152,650	152,650	149,965	118,153
Excess (deficiency) of revenues over (under) expenditures	\$ 1,850	1,850	6,719	36,873
Fund balance, beginning of year			185,008	148,135
Fund balance, end of year			\$ 191,727	185,008

LIVINGSTON COUNTY, ILLINOIS
COURT SECURITY FUND

SCHEDULE C-33

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 8,790
Total assets	<u>\$ 8,790</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,619
Committed fund balance	<u>7,171</u>
Total fund balance	<u>\$ 8,790</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-34

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Charges for services	\$ 60,000	60,000	52,655	58,490
Interest on investments	20	20	22	21
Total revenues	<u>60,020</u>	<u>60,020</u>	<u>52,677</u>	<u>58,511</u>
Expenditures:				
Court security costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>60,020</u>	<u>60,020</u>	<u>52,677</u>	<u>58,511</u>
Other financing sources (uses):				
Transfers out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>
Total other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>
Net change in fund balance	<u>\$ 20</u>	<u>20</u>	<u>(2,323)</u>	<u>3,511</u>
Fund balance, beginning of year			<u>11,113</u>	<u>7,602</u>
Fund balance, end of year			<u>\$ 8,790</u>	<u>11,113</u>

LIVINGSTON COUNTY, ILLINOIS
PROBATION SERVICES FEE FUND

SCHEDULE C-35

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 28,742
Certificates of deposit	140,000
Total assets	<u>\$ 168,742</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 55,479
Committed fund balance	113,263
Total fund balance	<u>\$ 168,742</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-36

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Probation fees	\$ 127,000	127,000	90,510	122,196
Interest on investments	500	500	525	665
Other revenues	-	-	1,000	-
Total revenues	<u>127,500</u>	<u>127,500</u>	<u>92,035</u>	<u>122,861</u>
Expenditures:				
Contractual services	30,000	30,000	18,743	30,124
Capital outlay	9,000	9,000	21,785	59,172
Total expenditures	<u>39,000</u>	<u>39,000</u>	<u>40,528</u>	<u>89,296</u>
Excess (deficiency) of revenues over (under) expenditures	<u>88,500</u>	<u>88,500</u>	<u>51,507</u>	<u>33,565</u>
Other financing sources (uses):				
Transfers out	<u>(104,723)</u>	<u>(104,723)</u>	<u>(80,785)</u>	<u>(48,146)</u>
Total other financing sources (uses)	<u>(104,723)</u>	<u>(104,723)</u>	<u>(80,785)</u>	<u>(48,146)</u>
Net change in fund balance	<u>\$ (16,223)</u>	<u>(16,223)</u>	<u>(29,278)</u>	<u>(14,581)</u>
Fund balance, beginning of year			<u>198,020</u>	<u>212,602</u>
Fund balance, end of year			<u>\$ 168,742</u>	<u>198,020</u>

LIVINGSTON COUNTY, ILLINOIS
DOCUMENT STORAGE FUND

SCHEDULE C-37

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 6,137
Certificates of deposit	125,000
Total assets	<u>\$ 131,137</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 4,160
Fund Balance:	
Restricted fund balance	\$ 24,739
Committed fund balance	102,238
Total fund balance	126,977
Total liabilities and fund balance	<u>\$ 131,137</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Document storage fees	\$ 16,101	16,101	46,357	16,448
Interest on investments	304	304	361	368
Total revenues	16,405	16,405	46,718	16,816
Expenditures:				
Document storage expenditures	7,114	7,114	14,118	14,144
Total expenditures	7,114	7,114	14,118	14,144
Excess (deficiency) of revenues over (under) expenditures	9,291	9,291	32,600	2,672
Other financing sources (uses):				
Transfers out	(7,500)	(7,500)	(7,500)	(10,000)
Total other financing sources (uses)	(7,500)	(7,500)	(7,500)	(10,000)
Net change in fund balance	<u>\$ 1,791</u>	<u>1,791</u>	25,100	(7,328)
Fund balance, beginning of year			101,877	109,205
Fund balance, end of year			<u>\$ 126,977</u>	<u>101,877</u>

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

SCHEDULE C-39

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 13,708
Total assets	<u>\$ 13,708</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 9,874
Assigned fund balance	3,834
Total fund balance	<u>\$ 13,708</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Forfeited funds	\$ 2,500	2,500	3,934	2,571
Circuit Clerk fees	-	-	1,072	-
Interest on investments	100	100	8	139
Total revenues	<u>2,600</u>	<u>2,600</u>	<u>5,014</u>	<u>2,710</u>
Expenditures:				
Drug traffic prevention expenditures	<u>15,000</u>	<u>15,000</u>	<u>8,228</u>	<u>37,262</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>8,228</u>	<u>37,262</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (12,400)</u>	<u>(12,400)</u>	(3,214)	(34,552)
Fund balance, beginning of year			<u>16,922</u>	<u>51,474</u>
Fund balance, end of year			<u>\$ 13,708</u>	<u>16,922</u>

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

SCHEDULE C-41

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 9,260
Total assets	<u>\$ 9,260</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 9,238
Assigned fund balance	22
Total fund balance	<u>\$ 9,260</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Fines, fees, and forfeitures	\$ 2,500	2,500	3,933	3,377
Interest on investments	50	50	5	4
Total revenues	<u>2,550</u>	<u>2,550</u>	<u>3,938</u>	<u>3,381</u>
Expenditures:				
Judiciary and court related	<u>750</u>	<u>750</u>	<u>2,326</u>	<u>1,150</u>
Total expenditures	<u>750</u>	<u>750</u>	<u>2,326</u>	<u>1,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,800</u>	<u>1,800</u>	1,612	2,231
Fund balance, beginning of year			<u>7,648</u>	<u>5,417</u>
Fund balance, end of year			<u>\$ 9,260</u>	<u>7,648</u>

LIVINGSTON COUNTY, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND

SCHEDULE C-43

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 1,877
Total assets	<u>\$ 1,877</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 1,877
Total fund balance	<u>\$ 1,877</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-44

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Arrestees fee	\$ 7,000	7,000	5,103	5,643
Interest on investments	-	-	3	5
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>5,106</u>	<u>5,648</u>
Expenditures:				
Inmate prescriptions	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,000</u>	<u>7,000</u>	<u>5,106</u>	<u>5,648</u>
Other financing sources (uses):				
Transfers out	(7,000)	(7,000)	(7,000)	(5,000)
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(1,894)</u>	<u>648</u>
Fund balance, beginning of year			<u>3,771</u>	<u>3,123</u>
Fund balance, end of year			<u>\$ 1,877</u>	<u>3,771</u>

LIVINGSTON COUNTY, ILLINOIS
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-45

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 726
Total assets	<u>\$ 726</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 726
Total fund balance	<u>\$ 726</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-46

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Maintenance and child support fees	\$ 4,753	4,753	4,125	6,334
Interest on investments	-	-	6	6
Total revenues	<u>4,753</u>	<u>4,753</u>	<u>4,131</u>	<u>6,340</u>
Expenditures				
General government expenditures	-	-	-	7
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,753</u>	<u>4,753</u>	<u>4,131</u>	<u>6,333</u>
Other financing sources (uses):				
Transfers out	(5,000)	(5,000)	(5,000)	(5,500)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,500)</u>
Net change in fund balance	<u>\$ (247)</u>	<u>(247)</u>	<u>(869)</u>	<u>833</u>
Fund balance, beginning of year			<u>1,595</u>	<u>762</u>
Fund balance, end of year			<u>\$ 726</u>	<u>1,595</u>

LIVINGSTON COUNTY, ILLINOIS
VITAL RECORDS FUND

SCHEDULE C-47

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 14,431
Total assets	<u>\$ 14,431</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 11,204
Assigned fund balance	3,227
Total fund balance	<u>\$ 14,431</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-48

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
State grant	\$ 1,400	1,400	3,335	1,497
Fees	4,100	4,100	4,396	4,644
Interest on investments	5	5	8	5
Total revenues	<u>5,505</u>	<u>5,505</u>	<u>7,739</u>	<u>6,146</u>
Expenditures:				
Vital records expense	<u>4,900</u>	<u>4,900</u>	<u>2,762</u>	<u>3,399</u>
Total expenditures	<u>4,900</u>	<u>4,900</u>	<u>2,762</u>	<u>3,399</u>
Excess (deficiency) of revenues over (under) expenditures	<u>605</u>	<u>605</u>	<u>4,977</u>	<u>2,747</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>\$ 105</u>	<u>105</u>	<u>4,477</u>	<u>2,247</u>
Fund balance, beginning of year			<u>9,954</u>	<u>7,707</u>
Fund balance, end of year			<u>\$ 14,431</u>	<u>9,954</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF E-CITATION FUND

SCHEDULE C-49

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 6,692
Total assets	<u>\$ 6,692</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 6,680
Assigned fund balance	12
Total fund balance	<u>\$ 6,692</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-50

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Forfeited funds	\$ -	-	870	954
Interest on investments	-	-	4	3
Total revenues	<u>-</u>	<u>-</u>	<u>874</u>	<u>957</u>
Expenditures:				
General administration	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>874</u>	<u>957</u>
Fund balance, beginning of year			<u>5,818</u>	<u>4,861</u>
Fund balance, end of year			<u>\$ 6,692</u>	<u>5,818</u>

LIVINGSTON COUNTY, ILLINOIS
ILLINOIS GRANT FUND

SCHEDULE C-51

Balance Sheet
November 30, 2017

<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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</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
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY EXTENSION EDUCATION FUND

SCHEDULE C-53

Balance Sheet
November 30, 2017

<u>Assets and Deferred Outflows of Resources</u>	
Receivables, net	
Accrued interest	\$ 27
Property taxes	10,463
Total assets	10,490
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	149,217
Total assets and deferred outflows	\$ 159,707
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	\$ 10,490
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	149,217
Total liabilities and deferred inflows	\$ 159,707

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-54

	Appropriations		Year Ended November 30,	
	Original	Final	2017	2016
Revenues:				
Property tax	\$ 149,217	149,217	148,383	149,038
Interest on investments	-	-	27	22
Total revenues	149,217	149,217	148,410	149,060
Expenditures:				
County cooperative extension education service	149,217	149,217	148,410	149,060
Total expenditures	149,217	149,217	148,410	149,060
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, 2017

<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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Interest on investments	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Grant expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Transfers out	-	-	-	(308)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(308)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>(308)</u>
Fund balance, beginning of year			-	308
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS
GIS AUTOMATION FUND

SCHEDULE C-57

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 68,128
Total assets	<u>\$ 68,128</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 61,558
Committed fund balance	6,570
Total fund balance	<u>\$ 68,128</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-58

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Fees	\$ 76,770	76,770	79,634	80,512
Interest on investments	50	50	54	58
Total revenues	<u>76,820</u>	<u>76,820</u>	<u>79,688</u>	<u>80,570</u>
Expenditures				
GIS automation expenditures	<u>30,654</u>	<u>30,654</u>	<u>30,654</u>	<u>27,867</u>
Total expenditures	<u>30,654</u>	<u>30,654</u>	<u>30,654</u>	<u>27,867</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,166</u>	<u>46,166</u>	<u>49,034</u>	<u>52,703</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>\$ (8,834)</u>	<u>(8,834)</u>	<u>(5,966)</u>	<u>(2,297)</u>
Fund balance, beginning of year			<u>74,094</u>	<u>76,391</u>
Fund balance, end of year			<u>\$ 68,128</u>	<u>74,094</u>

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

SCHEDULE C-59

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 18,410
Certificates of deposit	75,000
Total assets	<u>\$ 93,410</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 92,954
Assigned fund balance	456
Total fund balance	<u>\$ 93,410</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-60

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Fees	\$ 11,500	11,500	12,543	13,565
Interest on investments	50	50	277	116
Total revenues	<u>11,550</u>	<u>11,550</u>	<u>12,820</u>	<u>13,681</u>
Expenditures:				
Contractual fees	<u>10,000</u>	<u>10,000</u>	<u>4,925</u>	<u>2,650</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,925</u>	<u>2,650</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,550</u>	<u>1,550</u>	<u>7,895</u>	<u>11,031</u>
Fund balance, beginning of year			<u>85,515</u>	<u>74,484</u>
Fund balance, end of year			<u>\$ 93,410</u>	<u>85,515</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-61

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 31,037
Total assets	<u>\$ 31,037</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 28,906
Assigned fund balance	2,131
Total fund balance	<u>\$ 31,037</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-62

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Fees for services	\$ 8,000	8,000	8,846	7,540
Interest on investments	-	-	16	17
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>8,862</u>	<u>7,557</u>
Expenditures:				
Operation and administration expenses	<u>1,000</u>	<u>1,000</u>	<u>3,432</u>	<u>15,449</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>3,432</u>	<u>15,449</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7,000</u>	<u>7,000</u>	5,430	(7,892)
Fund balance, beginning of year			<u>25,607</u>	<u>33,499</u>
Fund balance, end of year			<u>\$ 31,037</u>	<u>25,607</u>

LIVINGSTON COUNTY, ILLINOIS
ROAD USE AGREEMENT FUND

SCHEDULE C-63

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 288,475
Total assets	<u>\$ 288,475</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	217,053
Total fund balance	<u>\$ 288,475</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-64

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Reimbursements	\$ -	-	175,000	-
Interest on investments	-	-	622	620
Total revenues	-	-	175,622	620
Expenditures:				
Design & construction engineering	50,000	50,000	-	-
Construction - bridges / culverts	62,000	62,000	-	-
Total expenditures	112,000	112,000	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (112,000)</u>	<u>(112,000)</u>	175,622	620
Fund balance, beginning of year			112,853	112,233
Fund balance, end of year			<u>\$ 288,475</u>	<u>112,853</u>

LIVINGSTON COUNTY, ILLINOIS
CORONER'S FEES FUND

SCHEDULE C-65

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 27,173
Due from State of Illinois	-
Total assets	<u>\$ 27,173</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 21,973
Assigned fund balance	5,200
Total fund balance	<u>\$ 27,173</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-66

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
State grant	\$ 4,625	4,625	4,499	4,737
Fees	350	350	7,427	7,207
Cremation Permits	6,300	6,300	8,550	7,350
Autopsy Reports	150	150	425	700
Miscellaneous	500	500	548	613
Interest on investments	-	-	17	11
Total revenues	<u>11,925</u>	<u>11,925</u>	<u>21,466</u>	<u>20,618</u>
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,925</u>	<u>11,925</u>	<u>21,466</u>	<u>20,618</u>
Other financing sources (uses):				
Transfers out	(15,000)	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (3,075)</u>	<u>(3,075)</u>	<u>6,466</u>	<u>5,618</u>
Fund balance, beginning of year			<u>20,707</u>	<u>15,789</u>
Fund balance, end of year			<u>\$ 27,173</u>	<u>21,407</u>

LIVINGSTON COUNTY, ILLINOIS
TAX SALE IN ERROR FUND

SCHEDULE C-67

Balance Sheet
November 30, 2017

<u>Assets</u>	
Cash on hand and in bank	\$ 5,419
Certificates of deposit	60,000
Accounts receivable, net	7,350
Total assets	<u>\$ 72,769</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 72,769
Total fund balance	<u>\$ 72,769</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-68

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Fees	\$ 8,000	8,000	7,350	6,480
Interest on investments	200	200	225	252
Total revenues	<u>8,200</u>	<u>8,200</u>	<u>7,575</u>	<u>6,732</u>
Expenditures:				
General government	<u>2,000</u>	<u>2,000</u>	<u>13,057</u>	<u>2,725</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>13,057</u>	<u>2,725</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,200</u>	<u>6,200</u>	(5,482)	4,007
Fund balance, beginning of year			<u>78,251</u>	<u>74,244</u>
Fund balance, end of year			<u>\$ 72,769</u>	<u>78,251</u>

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

Combining Statement of Net Position

November 30, 2017

(With Comparative Figures for November 30, 2016)

				Totals November 30,	
	ETSB / 911	Dispatch	Wireless	2017	2016
<u>Assets</u>					
Cash and cash equivalents	\$ -	-	-	-	267,410
Accounts receivable	-	-	-	-	221,789
Capital assets (net of accumulated depreciation)	-	-	-	-	2,870,640
Total assets	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,359,839</u>
<u>Liabilities</u>					
Accounts payable	\$ -	-	-	-	14,073
Accrued expenses	-	-	-	-	81,067
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,140</u>
<u>Deferred Inflows of Resources</u>					
Unearned revenue	-	-	-	-	7,123
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,123</u>
<u>Net Position</u>					
Invested in capital assets	-	-	-	-	2,870,640
Unrestricted	-	-	-	-	386,936
Total net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,257,576</u>
Total liabilities, deferred outflows, and net position	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,359,839</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, 2017

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

	ETSB / 911	Dispatch	Wireless	Totals Year Ended November 30, 2017	2016
Operating revenue:					
Service revenues	\$ -	120,433	-	120,433	1,101,561
Total operating revenue	-	120,433	-	120,433	1,101,561
Operating expenses:					
Salaries and payroll taxes	10,967	145,412	-	156,379	810,086
Contractual services	3,073	740	-	3,813	17,258
Mapping	3,835	-	-	3,835	7,683
Lease expenses	-	2,869	-	2,869	18,481
Insurance	1,400	16,798	-	18,198	113,837
Small equipment	-	-	-	-	-
Utilities	4,877	67	1	4,945	34,147
Repairs & maintenance	507	7,751	-	8,258	43,427
Supplies	965	-	-	965	2,987
Miscellaneous	457	8,692	-	9,149	30,298
Mileage	35	162	-	197	2,020
Cell phones	196	-	-	196	-
Legal fees	-	74	-	74	-
Depreciation	23,804	16,548	1,042	41,394	322,005
Total operating expenses	50,116	199,113	1,043	250,272	1,402,229
Operating income (loss)	(50,116)	(78,680)	(1,043)	(129,839)	(300,668)
Non-operating revenue:					
Interest on investments	6	3	323	332	851
Income (loss) before transfers	(50,110)	(78,677)	(720)	(129,507)	(299,817)
Transfers in	-	130,000	-	130,000	516,702
Transfers out	(130,000)	-	-	(130,000)	(516,702)
Contribution to Livingston County	(1,757,384)	(1,045,727)	(26,136)	(2,829,247)	-
Net contribution to VVRJCA	119,443	(21,010)	(397,255)	(298,822)	-
Contributed capital	-	-	-	-	507,888
Change in net position	(1,818,051)	(1,015,414)	(424,111)	(3,257,576)	208,071
Net position, beginning of year	1,818,051	1,015,414	424,111	3,257,576	3,049,505
Net position, end of year	\$ -	-	-	-	3,257,576

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD OF LIVINGSTON COUNTY

Statement of Cash Flows

For the Year Ended November 30, 2017

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

	Totals	
	Year Ended November 30, 2017	2016
Cash flows from operating activities:		
Cash received for services and from phone companies	\$ 335,099	1,018,166
Cash payments to employees	(237,446)	(807,591)
Cash payments to suppliers for goods and services	(66,572)	(268,205)
Net cash provided by operating activities	31,081	(57,630)
Cash flows from noncapital financing activities		
Transfer of cash to Vermillion Valley RJECA	(298,491)	-
Net cash provided by noncapital financing activities	(298,491)	-
Cash flows from investing activities:		
Interest on investments	-	924
Proceeds from sale of investments	-	131,758
Net cash used in investing activities	-	132,682
Net decrease in cash on hand and in bank	(267,410)	75,052
Cash on hand and in bank, beginning of year	267,410	192,358
Cash on hand and in bank, end of year	\$ -	267,410
Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ (129,839)	(300,668)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	41,394	322,005
Effects of changes in operating assets and liabilities:		
Accounts receivable	221,789	(83,018)
Prepaid expenses	-	-
Accounts payable	(14,073)	1,933
Unearned revenue	(7,123)	(377)
Accrued expenses	(81,067)	2,495
Net cash provided by operating activities	\$ 31,081	(57,630)

LIVINGSTON COUNTY, ILLINOIS

Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2017

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, 2017

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

	November 30, 2017			November 30, 2016
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 118,861	21,897	140,758	18,934
Certificates of deposit	-	120,000	120,000	1,764,000
Other investments	2,207,454	-	2,207,454	1,218,630
Accrued interest receivable	-	35	35	490
Due from State of Illinois	182,139	-	182,139	184,463
Total assets	<u>\$ 2,508,454</u>	<u>141,932</u>	<u>2,650,386</u>	<u>3,186,517</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 80,258	-	80,258	214,968
Net Position				
Restricted for township transportation projects	2,428,196	141,932	2,570,128	2,971,549
Total liabilities and net position	<u>\$ 2,508,454</u>	<u>141,932</u>	<u>2,650,386</u>	<u>3,186,517</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, 2017
(With Comparative Figures for the Year Ended November 30, 2016)

	Year Ended November 30, 2017			Year Ended November 30, 2016
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 2,247,857	133,673	2,381,530	3,111,822
Interest on investments	19,128	862	19,990	10,790
Total revenues	2,266,985	134,535	2,401,520	3,122,612
Deductions:				
Transportation	2,644,127	158,814	2,802,941	2,981,444
Total expenditures	2,644,127	158,814	2,802,941	2,981,444
Net additions (deductions)	(377,142)	(24,279)	(401,421)	141,168
Net position, beginning of year	2,805,338	166,211	2,971,549	2,830,381
Net position, end of year	\$ 2,428,196	141,932	2,570,128	2,971,549

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE F-1

Combining Statement of Assets and Liabilities
November 30, 2017

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
<u>Assets</u>						
Cash on hand and in bank	\$ 7,288,527	5,219,233	501	451,915	32,367	8,090
Certificates of deposit	167,244	-	-	77,244	-	-
Other investments	-	-	-	-	-	-
Delinquent taxes receivable	8,946	7,170	-	-	-	-
Total assets	<u>\$ 7,464,717</u>	<u>5,226,403</u>	<u>501</u>	<u>529,159</u>	<u>32,367</u>	<u>8,090</u>
<u>Liabilities</u>						
Liabilities:						
Due to taxing bodies	\$ 5,226,403	5,226,403	-	-	-	-
Due to others	2,238,314	-	501	529,159	32,367	8,090
Total liabilities	<u>\$ 7,464,717</u>	<u>5,226,403</u>	<u>501</u>	<u>529,159</u>	<u>32,367</u>	<u>8,090</u>

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE F-1
(CONTINUED)

Combining Statement of Assets and Liabilities
November 30, 2017

	Federal Tax Payment Fund	Payroll Account Direct Deposit Fund	Retiree Services 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	\$ 49	1	662,131	450	608,398	27,343	278,049
Certificates of deposit	-	-	-	-	90,000	-	-
Other investments	-	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	488	1,288	-
Total assets	<u>\$ 49</u>	<u>1</u>	<u>662,131</u>	<u>450</u>	<u>698,886</u>	<u>28,631</u>	<u>278,049</u>
<u>Liabilities</u>							
Liabilities:							
Due to taxing bodies	\$ -	-	-	-	-	-	-
Due to others	49	1	662,131	450	698,886	28,631	278,049
Total liabilities	<u>\$ 49</u>	<u>1</u>	<u>662,131</u>	<u>450</u>	<u>698,886</u>	<u>28,631</u>	<u>278,049</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2017

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
Balance, November 30, 2016	\$ 6,396,225	4,941,207	501	510,213	45,077	8,431
Increases	92,327,966	64,936,817	-	133,837	1,806	10,849,112
Deductions	(91,259,474)	(64,651,621)	-	(114,891)	(14,516)	(10,849,453)
Balance, November 30, 2017	<u>\$ 7,464,717</u>	<u>5,226,403</u>	<u>501</u>	<u>529,159</u>	<u>32,367</u>	<u>8,090</u>

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE F-2
(CONTINUED)

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2017

	Federal Tax Payment Fund	Payroll Account Direct Deposit Fund	Retiree Services Fund	Probation and Court Services Fund	Circuit Clerk's Agency Funds	County Clerk's Agency Funds	Sheriff's Agency Funds
Balance, November 30, 2016	\$ 31	1	-	400	629,955	21,116	239,293
Increases	4,798,194	5,750,747	720,155	1,055	2,557,998	1,260,393	1,317,852
Deductions	(4,798,176)	(5,750,747)	(58,024)	(1,005)	(2,489,067)	(1,252,878)	(1,279,096)
Balance, November 30, 2017	<u>\$ 49</u>	<u>1</u>	<u>662,131</u>	<u>450</u>	<u>698,886</u>	<u>28,631</u>	<u>278,049</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2017

	Totals	Juror Service Account	Judicial Sales Account	Correctional Center Reimbursements Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2016	\$ 629,955	6,640	98,794	1,446	-	66	523,009
Increases	2,557,998	45,008	49	1	45,605	-	2,467,335
Deductions	(2,489,067)	(45,001)	-	(1,023)	(45,605)	-	(2,397,438)
Balance, November 30, 2017	<u>\$ 698,886</u>	<u>6,647</u>	<u>98,843</u>	<u>424</u>	<u>-</u>	<u>66</u>	<u>592,906</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2017**

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2016	\$ 21,116	2,631	16,440	2,045
Increases	1,260,393	515,346	744,876	171
Deductions	(1,252,878)	(515,034)	(737,015)	(829)
Balance, November 30, 2017	<u>\$ 28,631</u>	<u>2,943</u>	<u>24,301</u>	<u>1,387</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2017

	Totals	Jail Residents' Welfare Account	Jail Commissary Account	Inmate Phones 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, 2016	\$ 239,293	38,854	58,338	43,730	5,010	30,516	3,169	-	5,502	37,016	3,095	14,063
Increases	1,317,852	998,297	74,400	79,316	2,980	328	83,686	52,855	3,952	14,730	1,690	5,618
Deductions	(1,279,096)	(982,086)	(87,743)	(34,489)	(4,238)	-	(83,678)	(52,855)	(6,745)	(22,803)	(1,886)	(2,573)
Balance, November 30, 2017	<u>\$ 278,049</u>	<u>55,065</u>	<u>44,995</u>	<u>88,557</u>	<u>3,752</u>	<u>30,844</u>	<u>3,177</u>	<u>-</u>	<u>2,709</u>	<u>28,943</u>	<u>2,899</u>	<u>17,108</u>

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

	Tax Year				
	2012	2013	2014	2015	2016
Assessed valuations	<u>\$ 657,360,100</u>	<u>661,799,891</u>	<u>657,428,296</u>	<u>672,226,209</u>	<u>678,811,338</u>
Tax rates:					
County Levies:					
General (Corporate)	0.25239	0.29170	0.32418	0.34698	0.36253
IMRF / SLEP	0.19009	0.21835	0.18253	0.18816	0.18265
County Highway	0.09977	0.10089	0.10089	0.09941	0.09805
County Aid to Bridges	0.04989	0.05045	0.05045	0.04918	0.04963
Tuberculosis Clinic	0.00457	0.00446	0.00426	0.00402	0.00397
Federal Aid Highway Matching	0.04989	0.05000	0.05000	0.05000	0.04980
County Health	0.05962	0.05922	0.05704	0.05579	0.05502
Tort Judgement & Liability					
Insurance	0.10437	0.04534	0.07606	0.05652	0.05575
Social Security	0.10659	0.12107	0.09887	0.10487	0.10343
County Extension Education	0.02122	0.02108	0.02226	0.02220	0.02190
Veterans' Assistance	0.02220	0.02287	0.02351	0.02299	0.02267
Unemployment Insurance	0.00327	0.00000	0.00153	0.00149	0.00441
Subtotal	<u>0.96387</u>	<u>0.98543</u>	<u>0.99158</u>	<u>1.00161</u>	<u>1.00981</u>
Mental Health Levies:					
Mental Health Board 708	0.13217	0.13522	0.13884	0.13309	0.13392
Mental Health Board 377	0.05946	0.06083	0.06246	0.06108	0.06146
Subtotal	<u>0.19163</u>	<u>0.19605</u>	<u>0.20130</u>	<u>0.19417</u>	<u>0.19538</u>
Total all levies	<u>1.15550</u>	<u>1.18148</u>	<u>1.19288</u>	<u>1.19578</u>	<u>1.20519</u>
Tax extensions:					
County Levies:					
General (Corporate)	\$ 1,659,111	1,930,470	2,131,251	2,332,490	2,460,895
IMRF / SLEP	1,249,576	1,445,040	1,200,004	1,264,861	1,239,849
County Highway	655,848	667,690	663,279	668,260	665,575
County Aid to Bridges	327,957	333,878	331,673	330,601	336,894
Tuberculosis Clinic	30,041	29,516	28,006	27,023	26,949
Federal Aid Highway Matching	327,957	330,900	328,714	336,113	338,048
County Health	391,918	391,918	374,997	375,035	373,482
Tort Judgement & Liability					
Insurance	686,087	300,060	500,040	379,942	378,437
Social Security	700,680	801,241	649,999	704,964	702,095
County Extension Education	139,492	139,507	146,344	149,234	148,660
Veterans' Assistance	145,934	151,354	154,561	154,545	153,887
Unemployment Insurance	21,496	-	10,059	10,016	29,936
Subtotal	<u>6,336,097</u>	<u>6,521,575</u>	<u>6,518,927</u>	<u>6,733,085</u>	<u>6,854,705</u>
Mental Health Levies:					
Mental Health Board 708	868,833	894,886	912,773	894,666	909,064
Mental Health Board 377	390,866	402,573	410,630	410,596	417,197
Subtotal	<u>1,259,699</u>	<u>1,297,459</u>	<u>1,323,403</u>	<u>1,305,262</u>	<u>1,326,262</u>
Total all levies	<u>\$ 7,595,796</u>	<u>7,819,033</u>	<u>7,842,331</u>	<u>8,038,347</u>	<u>8,180,966</u>
Tax Collections	<u>\$ 7,563,162</u>	<u>7,800,534</u>	<u>7,827,239</u>	<u>8,028,329</u>	<u>8,165,922</u>

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, 2017, 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 4, 2018.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the Schedule of Findings included in this report (items 2017-1 and 2017-2) that we consider to be significant deficiencies.

Compliance and Other Matters

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

We noted certain other matters that we reported to the management of Livingston County, Illinois, in a separate letter dated April 4, 2018.

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 4, 2018

**Schedule of Findings
For the Year Ended November 30, 2017**

Finding 2017-1: Financial Reporting Oversight

Condition:

The County's internal controls and oversight related to the year-end close process and financial reporting are not sufficiently formalized and documented.

Criteria:

Processes and procedures related to accounting and financial reporting should be formally documented and followed. An individual with suitable skills and knowledge of financial reporting should be responsible for oversight of the financial reporting process and final review of all financial reports. 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:

Formal policies and procedures related to the year-end close process and financial reporting have not been created and documented, and informal processes performed by those responsible for financial reporting have not been communicated among staff.

Effect:

Year-end financial reports provided to the auditors were incomplete and required significant audit adjustments, as described in finding 2017-2.

Recommendation:

We recommend that year-end close and financial reporting processes and procedures be developed and documented. This should include specifying which individuals are responsible for each step of the process, and designating a person with suitable skills and knowledge to oversee the reporting process and review all documentation and entries prepared by accounting staff.

Views of Responsible Officials and Planned Corrective Action:

Formal policies and procedures related to year-end close and financial reporting will be developed by County management to ensure compliance. The policy will outline the individuals responsible at each level and department. The Finance Director will be responsible for oversight of the financial reporting process.

Responsible Party:

Finance Director

**Schedule of Findings
For the Year Ended November 30, 2017**

Finding 2017-2: Significant Audit Adjustments

Condition:

During the course of our audit, we identified significant misstatements requiring audit adjustments to be posted. In the aggregate, audit adjustments to the financial statements were significant. Entries related to the following:

- Property taxes from the 2016 levy distributed to the County subsequent to year-end which were required to be accrued
- Closeout of the ETSB and Nursing Home Funds in 2017
- Transfers approved but not made prior to year-end
- Reversal of certain prior year accruals
- Correction of certain current year accruals

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 ensure that all required entries are posted. Oversight of year-end close procedures was also insufficient. Additionally, there were some significant and infrequent transactions which occurred during the audit year, which resulted in some transactions being improperly recorded.

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:

While this issue has improved from the prior year, errors still existed at year-end. We recommend that year-end close and financial reporting procedures be developed and formally documented. Additionally, detailed records should be kept to document accruals posted each year, and an individual with suitable skills, knowledge, and experience should be charged with review of the final trial balances prior to providing reports to the auditors.

LIVINGSTON COUNTY, ILLINOIS

Schedule of Findings
For the Year Ended November 30, 2017

Finding 2017-2: **Significant Audit Adjustments** (Continued)

Views of Responsible Officials and Planned Corrective Action:

Formal policies and procedures related to year-end close and financial reporting will be developed by County management to ensure compliance. The policy will outline the individuals responsible at each level and department. The Finance Director will be responsible for oversight of the financial reporting process.

Responsible Party:

Finance Director