

**LIVINGSTON COUNTY, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**NOVEMBER 30, 2018**



**CERTIFIED PUBLIC ACCOUNTANTS**

*Prepared by:*

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

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

LIVINGSTON COUNTY, ILLINOIS

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***INDEPENDENT AUDITORS' REPORT***



CERTIFIED PUBLIC ACCOUNTANTS

116 E. Washington Street  
Suite One  
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA BLUMBERG, CPA  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
STEPHANIE HEISNER

## Independent Auditors' Report

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2018, 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, each major fund, and the aggregate remaining fund information of the Livingston County, Illinois, as of November 30, 2018, 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, 2017, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 4, 2018, 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 58-69 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 70-155), the fiduciary fund combining and individual fund financial statements (pages 156-165), and the Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (page 166) 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 3, 2019, 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 3, 2019

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



## **LIVINGSTON COUNTY, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018**

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This section of the Livingston County's Annual Financial Report presents its Management's Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2018. 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 increased \$754,516 to \$87,065,661 in 2018 from \$86,311,145 (as restated) in 2017.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$754,516 on the government-wide financial statements.
- During the current fiscal year, \$693,785 was transferred to the General Account and \$359,100 was transferred to the Vehicle Replacement Account from the Pontiac Host Agreement Account within the General Fund for general obligations. Revenue from the Cook County and Federal Inmate Program contributed \$2,218,348 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$27,366,962 which represents a 7% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$1,484,812, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,636,044, and the Mental Health Fund ended the year with a fund balance of \$1,457,661. Overall, the County's governmental funds ended the year with a fund balance of \$37,813,737 which represents an increase of 7.5% over the prior year.
- The General Fund's total expenditures of \$13,606,354 were \$3,203,112 less than the \$16,809,466 budgeted for the 2018 fiscal year. Within the General Fund, the General Account's total expenditures were \$240,530 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 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 no component units.

## LIVINGSTON COUNTY, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

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#### **Overview of the Financial Statements**

This report consists of six parts: government-wide financial statements, fund financial statements, notes to financial statements, required supplementary information, other supplementary information, and other required reporting. 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, all of the County's activities are categorized as governmental activities. Taxes, fees, fines, and state and federal grants finance most of these activities.

**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:* All 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, 2018

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#### **Overview of the Financial Statements (Continued)**

- *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, 2018**

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#### **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 36,518 for 2018. This number has been consistent for the last few years, but is a slight decrease from the most recent census. 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, 2018

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#### Overview of Livingston County Financial Procedures:

##### Major Special Revenue Funds (Continued):

- Illinois Municipal Retirement Fund – This fund is used to contribute to the public employee pension system. The fund has four sources of revenue: property taxes, employee contributions, replacement taxes and interest income. The two principal sources are the property tax levies and employer contributions to cover the expense. The County has also chosen to use a portion of the funding that it receives from the state personal property replacement tax to reduce the property tax levy for this fund. The County's actuarial obligations are calculated annually and notification is received from the IMRF Board as to the annual contribution percentage required by the County. The regular IMRF rate was decreased to 8.11% for 2018 from 8.46% in 2017, a 4% decrease. The Sheriff's Law Enforcement Personnel Plan rate decreased from 20.25% in 2017 to 20.02% in 2018, a 1% 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	Tax Sale in Error 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
Road Use Agreement 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, 2018

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

#### Condensed Financial Information

Statement of Net Position			
	Governmental Activities		% Change
	2018	2017	2017-2018
<u>Assets</u>			
Current and other assets	\$ 42,587,501	36,414,251	16.95%
Capital assets	51,903,792	53,500,532	-2.98%
Total assets	94,491,293	89,914,783	5.09%
<u>Deferred Outflows of Resources</u>			
Deferred property taxes	8,674,140	8,405,335	3.20%
Deferred outflows from pensions & OPEB	4,289,274	4,671,863	-8.19%
Total deferred outflows	12,963,414	13,077,198	-0.87%
<u>Liabilities</u>			
Current and other liabilities	880,210	1,225,497	-28.18%
Long-term liabilities	3,774,514	6,185,221	-38.98%
Total liabilities	4,654,724	7,410,718	-37.19%
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	8,674,140	8,405,335	3.20%
Deferred outflows from pensions	7,060,182	864,783	716.41%
Total deferred inflows	15,734,322	9,270,118	69.73%
<u>Net Position</u>			
Net investment in capital assets	51,903,792	52,403,225	-0.95%
Restricted	4,780,207	5,196,048	-8.00%
Unrestricted	30,381,662	28,711,872	5.82%
Total net position	\$ 87,065,661	86,311,145	0.87%

#### *Assets:*

At November 30, 2018, total governmental assets, excluding deferred outflows of resources, were \$94,491,293 compared to \$89,914,783 at November 30, 2017. The significant increase is due primarily to a \$3.9 million net pension asset reported in 2018.

#### *Liabilities:*

At November 30, 2018, total governmental liabilities, excluding deferred inflows of resources, were \$4,654,724, versus \$7,410,718 (as restated) at November 30, 2017. The significant decrease is due primarily to a decrease in the net pension liability of \$2.7 million.

# LIVINGSTON COUNTY, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

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

#### Condensed Financial Information (Continued)

##### *Net Position:*

At November 30, 2018, the County's governmental equity was \$87,065,661, an increase of \$754,516 from November 30, 2017.

	Change in Net Position		
	Governmental Activities		% Change
	2018	2017	2017-2018
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 8,781,337	8,598,472	2.13%
Operating grants and contributions	2,464,012	2,494,848	-1.24%
General revenues:			
Property taxes	8,342,481	8,165,994	2.16%
Other taxes	4,110,694	3,919,168	4.89%
Interest	186,400	148,884	25.20%
Miscellaneous	332,549	282,633	17.66%
Disposal of capital assets	-	-	N/A
Capital contributions	-	3,028,747	-100.00%
Transfers	-	542,311	-100.00%
Total revenues	24,217,473	27,181,057	-10.90%
Program expenses:			
General and administration	5,769,799	6,409,790	-9.98%
Public safety	7,370,933	7,869,277	-6.33%
Judiciary and court related	3,251,891	3,584,365	-9.28%
Public health and welfare	4,529,142	4,919,751	-7.94%
Transportation	2,541,193	3,035,308	-16.28%
Total expenses	23,462,957	25,818,492	-9.12%
Change in net position	754,516	1,362,565	44.63%
Net position, beginning of year as originally reported	86,311,145	85,459,365	1.00%
Prior period adjustments	-	(510,785)	-100.00%
Net position, beginning of year as restated	86,311,145	84,948,580	1.60%
Net position, end of year	\$ 87,065,661	86,311,145	0.87%

## LIVINGSTON COUNTY, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

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

##### Condensed Financial Information (Continued)

###### *Total Revenues:*

Governmental revenues decreased by \$2,963,584 from fiscal year 2017 to fiscal year 2018, primarily because 2017 revenues included a transfer in of \$542,311 from closure of the County Nursing Home Fund, and capital contributed from the former ETSB (\$3,028,747). No similar contributions were received in 2018. Fines and fees revenues increased in 2018 due to an increase in the rate for reimbursements for Federal and Cook County inmates. Property taxes and revenues from other taxes also increased.

There were no business-type revenues other than interest in 2017, and no business-type activity in 2018. The recorded loss upon demolition of the nursing home building, and the transfer to the County's governmental funds resulted in a negative revenue total of \$1,853,678 for the year ended November 30, 2017, when all remaining assets were transferred to the County's governmental activities.

###### *Total Expenses:*

Total governmental expenses decreased \$2,355,535 for the year ended November 30, 2018 compared to the year ended November 30, 2017. The decrease is partially due to the payments of \$880,000 in the prior year under the early retirement option offered by the County during 2017, as well as due to a decrease in the net pension liability between the two years. 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 59%.

	<b>Governmental Activities</b>			
	<b>Total Cost of Services</b>		<b>Net Cost (Surplus) of Services</b>	
	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
General and administration	\$ 5,769,799	6,409,790	4,931,634	5,640,654
Public safety	7,370,933	7,869,277	4,440,736	5,496,149
Judiciary and court related	3,251,891	3,584,365	2,161,604	2,414,286
Public health and welfare	4,529,142	4,919,751	(1,597,474)	(1,367,074)
Transportation	2,541,193	3,035,308	2,281,108	2,541,156
Total	<u>\$ 23,462,957</u>	<u>25,818,492</u>	<u>12,217,609</u>	<u>14,725,172</u>

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



## LIVINGSTON COUNTY, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

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#### **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 \$3,203,112. Within the General Fund, the General Account's expenditures were \$240,530 less than budgeted. In the General Account, the Maintenance – Law & Justice Center Department's expenditures exceeded the budgeted amount by \$1,590, the Maintenance – Public Safety Complex Department's expenditures exceeded the budgeted amount by \$4,532, and the Maintenance – Health and Education Building Department's expenditures exceeded the budgeted amount by \$1,544.

##### **Major Special Revenue Funds**

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

#### **Capital Assets**

At November 30, 2018, the Livingston County had \$51,903,792 invested in governmental capital assets. See Note 4 for more information on capital assets.

#### **Capital Assets at Year-End (Net of Depreciation)**

	<b>Governmental Activities</b>	
	<b><u>2018</u></b>	<b><u>2017</u></b>
Land	\$ 2,679,430	2,679,430
Buildings	39,822,563	40,784,810
Infrastructure	5,990,403	6,381,620
Vehicles	381,741	503,884
Machinery and equipment	612,866	489,650
Computer equipment	35,269	56,957
Computer software	-	-
Dispatch equipment	2,381,520	2,604,181
Totals	<u>\$ 51,903,792</u>	<u>53,500,532</u>

## **LIVINGSTON COUNTY, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018**

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#### **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.

#### **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, 2018

(With Comparative Figures for November 30, 2017)

	2018	2017
<u>Assets</u>		
Cash on hand and in bank	\$ 22,670,425	23,184,386
Certificates of deposit	8,811,190	7,906,313
Other investments	4,701,263	2,996,035
Receivables (net of estimated uncollectible):		
Accounts	971,645	944,267
Accrued interest	11,853	11,572
Property taxes	837,279	575,818
Due from State of Illinois	653,799	749,959
Inventories	36,493	45,901
Net pension asset	3,893,554	-
Capital assets:		
Land	2,679,430	2,679,430
Other capital assets, net of accumulated depreciation	49,224,362	50,821,102
Total capital assets	51,903,792	53,500,532
Total assets	94,491,293	89,914,783
<u>Deferred Outflows of Resources</u>		
Property taxes levied for subsequent years	8,674,140	8,405,335
Deferred outflows from retirement benefits	166,028	-
Deferred outflows from pensions	4,123,246	4,671,863
Total deferred outflows of resources	12,963,414	13,077,198
<u>Liabilities</u>		
Accounts payable	247,390	412,342
Accrued items	617,912	802,665
Due to others	14,908	10,490
Compensated absences	1,783,797	1,634,058
Net pension liability	1,216,603	3,898,303
Net OPEB liability	774,114	652,860
Total liabilities	4,654,724	7,410,718
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	8,674,140	8,405,335
Deferred inflows from retirement benefits	42,265	-
Deferred inflows from pensions	7,017,917	864,783
Total deferred inflows of resources	15,734,322	9,270,118
<u>Net Position</u>		
Net investment in capital assets	51,903,792	53,500,532
Restricted for:		
Roads and bridges	814,628	405,973
Retirement	2,451,013	2,347,737
Public health and welfare	233,711	254,999
Judiciary and court related	166,125	122,475
Public safety	167,969	197,532
Recordkeeping	61,299	38,379
General government	305,908	277,624
Insurance	579,554	454,022
Unrestricted	30,381,662	28,711,872
Total net position	\$ 87,065,661	86,311,145

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, 2018

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

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2018	2017
Governmental activities:						
General and administration	\$ 5,769,799	805,973	32,192	-	(4,931,634)	(5,640,654)
Public safety	7,370,933	2,440,231	489,965	-	(4,440,736)	(5,496,149)
Judiciary and court related	3,251,891	817,874	272,413	-	(2,161,604)	(2,414,286)
Public health and welfare	4,529,142	4,457,174	1,669,442	-	1,597,474	1,367,074
Transportation	2,541,193	260,085	-	-	(2,281,108)	(2,541,156)
Total governmental activities	23,462,957	8,781,337	2,464,012	-	(12,217,608)	(14,725,172)
Total primary government	\$ 23,462,957	8,781,337	2,464,012	-	(12,217,608)	(14,725,172)
General revenues:						
Taxes:						
Property taxes					\$ 8,342,481	8,165,994
Replacement tax					371,986	409,174
Sales tax					1,406,097	1,384,669
State income tax					1,506,505	1,433,202
Video gaming tax					6,806	7,255
Motor fuel taxes					819,300	684,868
Interest					186,400	148,997
Miscellaneous					332,549	282,633
Disposal of capital assets					-	(1,111,980)
Capital contributions					-	2,829,247
Total general revenues and transfers					12,972,124	14,234,059
Change in net position					754,516	(491,113)
Net position, beginning of year - as originally reported					86,311,145	87,313,043
Prior period adjustment					-	(510,785)
Net position, beginning of year - as restated					86,311,145	86,802,258
Net position, end of year					\$ 87,065,661	86,311,145

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

## LIVINGSTON COUNTY, ILLINOIS

## STATEMENT C

## Balance Sheet - Governmental Funds

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2018	2017
<u>Assets</u>							
Cash on hand and in bank	\$ 17,489,002	957,237	238,713	1,370,900	2,614,573	22,670,425	23,184,386
Certificates of deposit	5,068,690	15,000	1,400,000	-	2,327,500	8,811,190	7,906,313
Other investments	3,813,326	233,079	-	-	654,858	4,701,263	2,996,035
Receivables, net:							
Accounts	842,341	-	1,287	-	128,017	971,645	944,267
Accrued interest	10,691	104	236	206	616	11,853	11,572
Property taxes	330,377	39,752	104,117	90,804	272,229	837,279	575,818
Due from State of Illinois	375,666	278,108	-	-	25	653,799	749,959
Inventories	19,756	16,737	-	-	-	36,493	45,901
Total assets	27,949,849	1,540,017	1,744,353	1,461,910	5,997,818	38,693,947	36,414,251
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	3,505,000	410,800	1,000,000	909,065	2,849,275	8,674,140	8,405,335
Total assets and def. outflows	\$ 31,454,849	1,950,817	2,744,353	2,370,975	8,847,093	47,368,087	44,819,586
<u>Liabilities</u>							
Accounts payable	\$ 161,059	7,709	-	-	78,622	247,390	412,342
Accrued items	421,828	47,496	108,309	4,249	36,030	617,912	802,665
Due to others	-	-	-	-	14,908	14,908	10,490
Total liabilities	582,887	55,205	108,309	4,249	129,560	880,210	1,225,497
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	3,505,000	410,800	1,000,000	909,065	2,849,275	8,674,140	8,405,335
<u>Fund Balance</u>							
Non-spendable	19,756	16,737	-	-	-	36,493	45,901
Restricted	579,554	-	1,636,044	-	2,564,609	4,780,207	4,098,741
Committed	3,093,537	-	-	-	598,584	3,692,121	4,363,576
Assigned	18,380,820	1,468,075	-	1,457,661	2,705,065	24,011,621	21,894,080
Unassigned	5,293,295	-	-	-	-	5,293,295	4,786,456
Total fund balance (deficit)	27,366,962	1,484,812	1,636,044	1,457,661	5,868,258	37,813,737	35,188,754
Total liabilities, deferred inflows, and fund balance	\$ 31,454,849	1,950,817	2,744,353	2,370,975	8,847,093	47,368,087	44,819,586

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, 2018

(With Comparative Figures for November 30, 2017)

	November 30,	
	2018	2017
Total fund balance for governmental funds	\$ 37,813,737	35,188,754
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	79,952,452	79,822,619
Accumulated depreciation	(28,048,660)	(26,322,087)
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	(1,783,797)	(1,634,058)
Net pension liability (asset), net	2,676,951	(3,898,303)
Net OPEB liability	(774,114)	(652,860)
Deferred inflows and outflows of resources related to pensions and retirement benefits are not reported in the governmental funds.		
Deferred outflows	4,289,274	4,671,863
Deferred inflows	(7,060,182)	(864,783)
Net position of governmental activities	<u>\$ 87,065,661</u>	<u>86,311,145</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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2018	2017
Revenues:							
Property taxes	\$ 3,290,690	398,749	1,037,051	904,451	2,711,540	8,342,481	8,165,994
Replacement tax	371,986	-	-	-	-	371,986	409,174
Sales tax	1,406,097	-	-	-	-	1,406,097	1,384,669
State income tax	1,506,505	-	-	-	-	1,506,505	1,433,202
Video gaming tax	6,806	-	-	-	-	6,806	7,255
Operating and capital grants / contributions	3,027,311	1,415,467	-	253,975	27,274	4,724,027	4,273,802
Motor fuel tax allotments	-	-	-	-	819,300	819,300	684,868
Licenses and permits	3,205	59,788	-	-	-	62,993	61,444
Fees, fines, and charges for services	4,951,471	489,071	-	126,652	762,125	6,329,319	6,646,066
Collector's interest and costs	129,010	-	-	-	-	129,010	112,008
Interest	157,480	1,926	3,996	662	22,336	186,400	148,884
Rent	173,148	-	-	-	-	173,148	163,177
Other revenue	51,855	-	-	366	107,180	159,401	119,456
Total revenues	15,075,564	2,365,001	1,041,047	1,286,106	4,449,755	24,217,473	23,609,999
Expenditures:							
Current:							
General and administration	4,235,945	-	-	-	221,068	4,457,013	5,022,443
Public safety	5,359,648	-	-	-	31,699	5,391,347	4,943,468
Judiciary and court related	2,230,264	-	-	-	54,856	2,285,120	2,326,305
Public health and welfare	204,242	2,177,696	-	1,212,623	515,669	4,110,230	4,288,757
Transportation	-	-	-	-	1,847,205	1,847,205	2,146,046
Employee benefits	902,079	-	986,597	-	707,825	2,596,501	3,507,570
Other expenditures	90,554	-	-	-	-	90,554	400,686
Capital outlay	583,622	-	-	-	230,898	814,520	410,170
Total expenditures	13,606,354	2,177,696	986,597	1,212,623	3,609,220	21,592,490	23,045,445

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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2018	2017
Excess (deficiency) of revenues over (under) expenditures	\$ 1,469,210	187,305	54,450	73,483	840,535	2,624,983	564,554
Other financing sources (uses):							
Transfers in	310,878	-	28,677	-	26,560	366,115	891,290
Transfers out	(40,000)	(18,237)	-	(3,000)	(304,878)	(366,115)	(348,979)
Total other financing sources (uses)	270,878	(18,237)	28,677	(3,000)	(278,318)	-	542,311
Net change in fund balance	1,740,088	169,068	83,127	70,483	562,217	2,624,983	1,106,865
Fund balance, beginning of year	25,626,874	1,315,744	1,552,917	1,387,178	5,306,041	35,188,754	34,081,889
Fund balance, end of year	<u>\$ 27,366,962</u>	<u>1,484,812</u>	<u>1,636,044</u>	<u>1,457,661</u>	<u>5,868,258</u>	<u>37,813,737</u>	<u>35,188,754</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	November 30,	
	2018	2017
Net change in fund balances- total governmental funds	\$ 2,624,983	1,106,865
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	495,782	380,126
Capital contributed	-	3,028,747
Capital asset disposals, net	(22,104)	-
Depreciation expense	(2,070,418)	(2,311,566)
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	(149,740)	(39,818)
Net pension liability (asset), net	(126,497)	(760,213)
Other postemployment benefits	2,510	(41,576)
Change in net position of governmental activities	\$ 754,516	1,362,565

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

LIVINGSTON COUNTY, ILLINOIS  
FIDUCIARY FUNDS

STATEMENT E

Statement of Fiduciary Net Position

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30, 2018	2017
<u>Assets</u>				
Cash on hand and in bank	\$ 296,678	9,561,358	9,858,036	7,429,285
Certificates of deposit	40,000	75,229	115,229	287,244
Other investments	2,093,981	-	2,093,981	2,207,454
Receivables:				
Accrued interest	15	-	15	35
Delinquent taxes	-	10,262	10,262	8,946
Due from State of Illinois	189,639	-	189,639	182,139
Total assets	<u>\$ 2,620,313</u>	<u>9,646,849</u>	<u>12,267,162</u>	<u>10,115,103</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 197,844	-	197,844	80,258
Due to taxing bodies	-	7,126,125	7,126,125	5,226,403
Due to others	-	2,520,724	2,520,724	2,238,314
Total liabilities	<u>197,844</u>	<u>9,646,849</u>	<u>9,844,693</u>	<u>7,544,975</u>
Net Position:				
Restricted for township transportation projects	<u>2,422,469</u>	<u>-</u>	<u>2,422,469</u>	<u>2,570,128</u>
Total liabilities and net position	<u>\$ 2,620,313</u>	<u>9,646,849</u>	<u>12,267,162</u>	<u>10,115,103</u>

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

LIVINGSTON COUNTY, ILLINOIS  
PRIVATE PURPOSE TRUST FUNDS

STATEMENT F

Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Year Ended November 30,	
	2018	2017
Additions		
State of Illinois	\$ 2,701,548	2,381,530
Interest on investments	39,153	19,990
Miscellaneous	8,713	-
Total additions	2,749,414	2,401,520
Deductions		
Transportation	2,897,073	2,802,941
Net additions (deductions)	(147,659)	(401,421)
Net position, beginning of year	2,570,128	2,971,549
Net position, end of year	\$ 2,422,469	2,570,128

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, 2018**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

As discussed further in the Measurement Focus and Basis of Accounting section, these financial statements are presented using the modified accrual basis of accounting. The accounting policies of Livingston County conform to generally accepted accounting principles in the United States of America (GAAP) as applicable to governments. Generally accepted accounting principles include all relevant Government Accounting Standards Board (GASB) pronouncements.

*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 are no component units 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, 2018

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

*A. The Financial Reporting Entity (Continued)*

**Individual Component Unit Disclosures (Continued)**

If an organization is fiscally dependent on Livingston County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board. Based on this criteria, the County does not report any component units.

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.

*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. 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 County does not have any business-type activities.

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

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

*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 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.

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. 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, Livingston County Enterprise Zone Offset Account, Streator Host Agreement Account, Vehicle Replacement & Maintenance Account, Health Insurance Reserve Account, Working Cash Account, Windfarm Application Fee Account, Pontiac Host Agreement Account, Recreation Committee Account, Construction & Building Renovation Account, and Solar Farm Application Fees Account are also grouped with the General Fund for GASB 54 purposes.



Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

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

The following is a description of the accounts included in the General Fund.

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. 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.
4. 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.
5. 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.
6. Health Insurance Reserve – to account for funds set aside for payment of health insurance premiums and claims.
7. Working Cash Account – to provide monies which may be transferred for the general corporate purposes for ordinary and necessary disbursements 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. 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.
10. 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.
11. Construction & Building Renovation 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.
12. Solar Farm Application Fee Account – to account for fees received for the solar farm application. The funds are committed by the Board to pay for expenses incurred by the County for legal work and office supplies related to solar farm projects.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

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

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.

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, 2018

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

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

Basis of Accounting (Continued)

2. Governmental fund financial statements:

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

*D. Property Taxes*

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September at the County Collector's office. Sale of taxes on any uncollected amounts is typically in November or December. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually not later than the first quarter of the following year.

Property taxes levied in 2017 are reflected as revenues in fiscal year 2018, and amounted to \$8,342,618, including \$837,279 received subsequent to year-end and recorded as accounts receivable on the accompanying financial statements. Amounts not collected by the Collector by November 30, 2018 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 2018 in the amount of \$8,674,140 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 2019.

*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, 2018

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

*E. Capital Assets (Continued)*

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

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

*F. Long-Term Liabilities*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The County issued no debt in fiscal year 2018.

*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*

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, 2018

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

*I. Investments*

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

*J. Inter-fund Activity*

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

*K. 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. Inventories are equally offset by non-spendable fund balance reserves in the respective funds, indicating that they are not “available and spendable.” 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, 2018.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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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.

See Note 7 for details regarding the County's pensions.

*P. Postemployment Benefits Other than Pensions (OPEB)*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Livingston County Postretirement Health Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Plan has no assets at November 30, 2018.

See Note 8 for details regarding the County's OPEB plan, and Note 18 for details regarding the related prior period adjustment.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

*Q. Deferred Outflows / Inflows of Resources*

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

1. Property taxes receivable and deferred property taxes related to the 2018 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.
3. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to other postemployment benefits used to determine the net OPEB obligation are reported as deferred inflows and outflows on the government-wide statements.

*R. 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	\$ 51,903,792
Less: Long-term obligations payable	-
Net investment in capital assets	<u>\$ 51,903,792</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.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

*S. Fund Balance Classification*

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

1. Non-spendable:

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Fund balances are considered non-spendable for the following purposes at November 30, 2018:

Inventory	\$ 36,493
Total	<u>\$ 36,493</u>

2. Restricted:

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances are restricted for the following purposes at November 30, 2018:

Roads and bridges	\$ 814,628
Retirement	2,451,013
Public health and welfare	233,711
Judiciary and court related	166,125
Public safety	167,969
Recordkeeping	61,299
General government	305,908
Insurance	<u>579,554</u>
Total	<u>\$4,780,207</u>



Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

*S. Fund Balance Classification (Continued)*

3. Committed:

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County Board has committed the fund balances of various special revenue funds. Fund balances are committed for the following purposes at November 30, 2018:

Roads and bridges	\$ 217,683
Judiciary and court related	173,264
Public safety	113,747
Recordkeeping	86,155
General government	<u>3,100,272</u>
Total	<u>\$3,692,121</u>

4. Assigned:

This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board, or through the County Board delegating this responsibility to another party through the budgetary process. Fund balances are assigned for the following purposes at November 30, 2018:

Roads and bridges	\$ 2,086,413
Public health and welfare	3,315,545
Judiciary and court related	2,180
Public safety	13,055
Recordkeeping and general government	213,607
Insurance	66,942
Capital projects	<u>18,313,879</u>
Total	<u>\$ 24,011,621</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 \$5,293,295 at November 30, 2018.

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.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

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

*T. 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.

*U. Reclassifications*

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

**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 Depositary 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, 2018, none of the County's bank balance of \$26,764,257 (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, 2018

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

#### Investments

As of November 30, 2018, the County's investments were as follows:

	Primary Government	
	Carrying Amount	Market Value
Certificates of deposit	\$ 8,811,190	8,811,190
Investment pools	4,701,263	4,698,489
Total investments	<u>\$ 13,512,453</u>	<u>13,509,679</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	\$ 7,705,179	1,106,011	-	-	8,811,190
Investment pools	4,701,263	-	-	-	4,701,263
Total investments	<u>\$ 12,406,442</u>	<u>1,106,011</u>	<u>-</u>	<u>-</u>	<u>13,512,453</u>

#### 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, 2018, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAAM by Standard and Poor's.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2018

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

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.

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

	Market Value at November 30, 2018	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	\$ 8,811,190	-	8,811,190	-
Investment pools	4,698,489	4,132,373	566,116	-
Total Primary Government	<u>\$ 13,509,679</u>	<u>4,132,373</u>	<u>9,377,306</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, 2018, 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, 2018**

**NOTE 4: CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2018 was as follows:

	Primary Government		
	Balance as of December 1, 2017	Additions	Balance as of November 30, 2018
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,679,430	-	2,679,430
Total capital assets not being depreciated	2,679,430	-	2,679,430
Depreciable capital assets:			
Buildings	52,434,300	-	52,434,300
Infrastructure	15,130,716	-	15,130,716
Vehicles	2,802,531	250,782	2,749,379
Machinery and equipment	2,082,925	245,000	2,265,910
Computer equipment	1,377,631	-	1,377,631
Computer software	485,839	-	485,839
Dispatch equipment	2,829,247	-	2,829,247
Total depreciable capital assets	77,143,189	495,782	77,273,022
Less accumulated depreciation:			
Buildings	(11,649,489)	(962,247)	(12,611,736)
Infrastructure	(8,749,096)	(391,217)	(9,140,313)
Vehicles	(2,298,647)	(350,821)	(2,367,638)
Machinery and equipment	(1,593,276)	(121,783)	(1,653,044)
Computer equipment	(1,320,673)	(21,689)	(1,342,362)
Computer software	(485,839)	-	(485,839)
Dispatch equipment	(225,067)	(222,661)	(447,728)
Total accumulated depreciation	(26,322,087)	(2,070,418)	(28,048,660)
Total capital assets being depreciated, net	50,821,102	(1,574,636)	49,224,362
Governmental activities capital assets, net	\$ 53,500,532	(1,574,636)	51,903,792

Capital purchases for the year ended November 30, 2018 primarily consisted of Sheriff's vehicles and construction equipment, which replaced older vehicles and equipment sold during the year.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)**

Depreciation expense was charged to functions / programs as follows:

Governmental activities:	
General government	\$ 229,232
Public safety	969,253
Judiciary and court related	387,355
Public health and welfare	7,321
Transportation	477,257
Total governmental activities	<u>\$ 2,070,418</u>

**NOTE 5: LONG-TERM DEBT**

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

	Balance, December 1, 2017	Additions	Deductions	Balance, November 30, 2018	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,634,058	1,783,797	(1,634,058)	1,783,797	99,732
Net pension liability (asset)	3,898,303	7,957,016	(14,532,270)	(2,676,951)	-
Net OPEB liability*	652,860	189,744	(68,490)	774,114	-
Total long-term debt	<u>\$ 6,185,221</u>	<u>9,930,557</u>	<u>(16,234,818)</u>	<u>(119,040)</u>	<u>99,732</u>

\* Net OPEB liability as of December 1, 2017 as restated.

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, 2018:

Assessed valuation (2017)	<u>\$ 700,770,885</u>
Statutory debt limitation (2.875%)	\$ 20,147,163
Amount of debt applicable to debt limitation	-
Legal Debt Margin	<u>\$ 20,147,163</u>

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**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](http://www.imrf.org).

***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.

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2018**

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

***Membership***

As of December 31, 2017, the County's plan membership consisted of the following:

	RP	SLEP	VAC
Retirees and beneficiaries	245	19	1
Inactive, non-retired members	193	10	0
Active members	158	28	2
Total	596	57	3

***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 2017 and the fiscal year ended November 30, 2018 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	Total
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
County required contribution rate for 2017	8.46%	20.25%	10.74%	N/A
County required contribution rate for 2018	8.11%	20.02%	9.16%	N/A
County actual contributions for 2017	\$ 627,139	389,255	4,308	1,020,702
County actual contributions for fiscal year 2018	\$ 593,322	393,275	3,882	990,479

***Payable to the Pension Plan***

At November 30, 2018, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2018:

	Payable at November 30, 2018
Regular Plan	\$ 71,917
SLEP Plan	35,940
VAC Plan	452
Total	<u>\$ 108,309</u>



# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2018

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

#### *Net Pension Liability (Asset)*

At December 31, 2017, the County had a net pension liability for the SLEP plan, and a net pension asset for the RP and VAC plans, determined as follows:

	RP	SLEP	VAC	Total
Total Pension Liability	\$ 51,162,296	17,831,805	129,481	69,123,582
Plan Fiduciary Net Position	55,040,392	16,615,202	144,939	71,800,533
Net Pension Asset	<u>\$ (3,878,096)</u>	<u>-</u>	<u>(15,458)</u>	<u>(3,893,554)</u>
Net Pension Liability	<u>\$ -</u>	<u>1,216,603</u>	<u>-</u>	<u>1,216,603</u>

The net pension liabilities (assets) were measured as of December 31, 2017, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2017.

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

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2017, are included as Required Supplementary Information on pages 63-65 of this report. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2017.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2016	\$ 67,448,595	63,550,292	3,898,303
Changes for the year:			
Service cost	1,151,253	-	1,151,253
Interest on the total pension liability	4,962,750	-	4,962,750
Benefit changes	-	-	-
Differences between expected and actual experience	913,106	-	913,106
Assumption changes	(1,644,035)	-	(1,644,035)
Employer contributions	-	1,020,702	(1,020,702)
Employee contributions	-	489,113	(489,113)
Net plan investment income	-	11,378,420	(11,378,420)
Benefit payments and refunds	(3,708,087)	(3,708,087)	-
Other	-	(929,907)	929,907
Net changes	<u>1,674,987</u>	<u>8,250,241</u>	<u>(6,575,254)</u>
Balances at December 31, 2017	<u>\$ 69,123,582</u>	<u>71,800,533</u>	<u>(2,676,951)</u>

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2018**

**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, 2017:

- 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 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- For non-disabled retirees, and IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). 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-2017 (base year 2015). 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, 2017:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	2.65-7.35%
Cash Equivalents	<u>1%</u>	2.25%
Total	100%	

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2018**

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

***Single Discount Rate***

A Single Discount Rate of 7.50% was 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, 2017 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	ECO
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.31%	3.31%	3.31%
Resulting single discount rate	7.50%	7.50%	7.50%

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

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

	<b>Regular Plan</b>		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 57,374,687	51,162,296	46,057,923
Plan Fiduciary Net Position	55,040,392	55,040,392	55,040,392
Net Pension Liability/(Asset)	<u>\$ 2,334,295</u>	<u>(3,878,096)</u>	<u>(8,982,469)</u>

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2018**

**NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)*****Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates (Continued)***

<b>SLEP Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 20,348,360	17,831,805	15,775,414
Plan Fiduciary Net Position	16,615,202	16,615,202	16,615,202
Net Pension Liability/(Asset)	<u>\$ 3,733,158</u>	<u>1,216,603</u>	<u>(839,788)</u>
<b>VAC Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 140,888	129,481	119,473
Plan Fiduciary Net Position	144,939	144,939	144,939
Net Pension Liability/(Asset)	<u>\$ (4,051)</u>	<u>(15,458)</u>	<u>(25,466)</u>
<b>County Total</b>			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 77,863,935	69,123,582	61,952,810
Plan Fiduciary Net Position	71,800,533	71,800,533	71,800,533
Net Pension Liability/(Asset)	<u>\$ 6,063,402</u>	<u>(2,676,951)</u>	<u>(9,847,723)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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, 2018, the County recognized pension expense of \$1,152,961. At November 30, 2018, 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	\$ 939,202	496,130
Changes in assumptions	84,392	1,138,223
Net difference between projected and actual earnings on pension plan investments	2,109,746	5,383,564
Contributions subsequent to the measurement date	989,906	-
Total	<u>\$4,123,246</u>	<u>7,017,917</u>

In the table above, \$989,906 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, 2019. 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
2018	\$ (669,023)	13,414	(5,543)	(661,152)
2019	(646,032)	(21,198)	(1,876)	(669,106)
2020	(1,015,381)	(301,429)	(2,389)	(1,319,199)
2021	(1,036,271)	(263,154)	(2,519)	(1,301,944)
2022	-	61,754	-	61,754
Thereafter	-	5,070	-	5,070
Total	<u>\$ (3,366,707)</u>	<u>(505,543)</u>	<u>(12,327)</u>	<u>(3,884,577)</u>

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS**

***Plan Description***

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 plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

***Benefits Provided***

County retirees who are eligible for IMRF or SLEP pension benefits and their eligible dependents are allowed to remain on the County's insurance plans provided they pay the entire premium. Coverage can continue upon Medicare eligibility. Coverage ceases when premium payments cease.

***Membership***

As of November 30, 2018, the following employees were covered by the benefit terms:

Active employees	154
Inactive employees entitled to but not yet receiving benefits	0
Inactive employees currently receiving benefits	7
Total	<u>161</u>

***Contributions***

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. The employees reimburse the County for the full monthly premium.

The County does not contribute annually to the plan; however, retiree health coverage is implicitly more expensive than active health coverage. The County's implicit contributions for the fiscal year ending November 30, 2018 were \$68,490

***Net OPEB Liability***

At November 30, 2018, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 774,114
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u>\$ 774,114</u>

The net OPEB liability was measured as of November 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2017.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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

***Changes in the Net OPEB Liability***

A schedule of changes in the net OPEB liability for the fiscal year November 30, 2018, is included as Required Supplementary Information on page 67 of this report.

***Actuarial Assumptions***

The following are the methods and assumptions used to determine total pension liability at November 30, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Inflation Rate was assumed to be 3.00%.
- Salary Increases were expected to be 5.00%.
- Initial Health Care Cost Trend Rate was assumed to be 5.50%
- Ultimate Health Care Cost Trend Rate was assumed to be 4.50%.
- Retiree Contribution Trend rate is the same as the health care cost trend rate.
- Investment rate of return was not applicable, as the plan has no assets.
- Mortality, retirement, withdrawal, and disability rates were based on the December 31, 2017 IMRF Actuarial Valuation Report.
- Retirement rates were based on the December 31, 2017 IMRF Actuarial Valuation Report, with no early retirement rates assumed.
- The long-term expected rate of return on pension plan investments was not applicable.

***Single Discount Rate***

The County does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 3.53% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2018.

***Sensitivity of Net OPEB Liability to the Single Discount Rate***

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

	1% Decrease (2.53%)	Current Discount Rate (3.53%)	1% Increase (4.53%)
Net Pension Liability/(Asset)	\$ 825,692	774,114	725,988

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2018**

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

***Sensitivity of Net OPEB Liability to the Health Care Cost Trend Rate***

The following represents the County's net OPEB liability as well as what the County's net OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current rate.

	1% Decrease (4.50% decreasing to 3.50%)	Current Discount Rate (5.50% decreasing to 4.50%)	1% Increase (6.50% decreasing to 5.50%)
Net Pension Liability/(Asset)	\$ 707,351	774,114	851,123

***OPEB Expense and Deferred Outflows / Inflows of Resources Related to OPEB***

For the year ended November 30, 2018, the County recognized OPEB expense of \$65,981. At November 30, 2018, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 87,399	-
Changes in assumptions	78,629	42,265
Net difference between projected and actual earnings on pension plan investments	-	-
Total	\$ 166,028	42,265

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

Fiscal Year Ending November 30,	Deferred Outflows	Deferred Inflows
2019	\$ 20,529	(5,226)
2020	20,529	(5,226)
2021	20,529	(5,226)
2022	20,529	(5,226)
2023	20,529	(5,226)
Thereafter	63,383	(16,135)
Total	\$ 166,028	(42,265)



Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**NOTE 9: LEASE AGREEMENTS - LESSOR**

*A. Land – Agricultural Use*

The County has a lease agreement for 222.69 acres of land, to be used for agricultural purposes only. The lease agreement was in effect from December 1, 2016 through October 31, 2018 at \$301.51 per acre, and required semiannual installments of \$32,231. The lease was renewed on November 1, 2018 for 24 months at \$307.50 per acre, and requires semi-annual installments of \$34,239. The County recognized revenue of \$64,463 under this lease during the year ended November 30, 2018.

*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 concluded on July 31, 2018. Rent for the premises was \$1, payable at the beginning of the lease period.

*C. Futures Unlimited, Inc.*

On July 1, 2000, the County entered a lease agreement with Futures Unlimited, Inc. for land in the City of Pontiac. The purpose of this land is for building construction. The term of the lease is for 25 years and rental payments are \$750 per year. The County recognized revenue of \$750 under this lease during the year ended November 30, 2018.

*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, 2018.

*E. Mosaic*

On June 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 revenue of \$9,972 under this lease during the year ended November 30, 2018.

*F. Vermillion Valley Regional Emergency Communications Joint Authority*

Effective February 1, 2018, 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, 2018.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2018

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#### NOTE 9: LEASE AGREEMENTS – LESSOR – (CONTINUED)

Future minimum lease payments receivable under these leases total \$564,652 and are scheduled to be collected as follows:

During the years ending November 30,	
2019	\$ 95,840
2020	95,840
2021	27,363
2022	27,363
2023	17,391
Thereafter	300,855
Total	<u>\$ 564,652</u>

#### NOTE 10: OPERATING LEASE AGREEMENTS – LESSEE AND OTHER AGREEMENTS

The County is lessee under the following agreements:

##### A. *ETSB Leases (Component Unit)*

Livingston County leases land for tower space for \$4,500 annually. The term of the lease is for the period July 1, 2010 through June 30, 2025. There is an option to renew for two additional five-year terms. This lease payment is reimbursed to the County by Vermillion Valley JETSB. The County recognized \$4,500 in lease expense under this agreement during the year ended November 30, 2018.

##### B. *Livingston County Health Department*

In June of 2016, 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 \$858. Total rent expense under this lease amounted to \$10,296 for the year ended November 30, 2018.

In May of 2017, the Livingston County Health Department entered into 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 \$1,248 for the year ended November 30, 2018.

##### 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, 2018.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

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**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 \$234 for the year ended November 30, 2018.

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 \$165 for the year ended November 30, 2018.

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 \$2,529 for the year ended November 30, 2018.

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 \$583 for the year ended November 30, 2018.

In February of 2018, the Livingston County Circuit Clerk entered into a lease agreement for the rental of additional copy machines. The term of the lease is 36 months with monthly payments of \$159. Total rent expense under this lease amounted to \$1,431 for the year ended November 30, 2018.

*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, 2018.

*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, 2018.

*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, 2018.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2018

**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 \$875 for the year ended November 30, 2018.

In October of 2018, the Livingston County Mental Health Board entered into an extension agreement for the rental of copy machines. The term of the extension is 5 months with monthly payments of \$290 per month. Total rent expense under this lease amounted to \$290 for the year ended November 30, 2018.

*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 \$767 for the year ended November 30, 2018.

In January of 2016, the Livingston County Sheriff entered into a lease agreement for the rental of a new postage meter. The term of the lease is 60 months with quarterly payments of \$329. Total rent expense under this lease amounted to \$768 for the year ended November 30, 2018.

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, 2018.

Future minimum lease payments under these agreements as of November 30, 2018 total \$125,379 and are due to be paid as follows:

Year ending November 30,	Minimum Lease Payments
2019	\$ 32,170
2020	28,628
2021	26,248
2022	16,373
2023	7,912
Thereafter	14,048
Total	<u>\$ 125,379</u>

**LIVINGSTON COUNTY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 11: EXPENDITURES IN EXCESS OF APPROPRIATIONS**

Expenditures exceeded appropriations for the following individual funds for the year ended November 30, 2018:

<u>Fund</u>	<u>Excess</u>
Law Library	\$ 3,587
Sheriff Drug Traffic Prevention Fund	3,099
County Treasurer's Automation Fund	349
Document Storage	3,564
Animal Control - Low Cost Spay & Neuter Fees	3,919
Circuit Clerk Operations & Administration	427
Tax Sale in Error	5,695

**NOTE 12: INTER-FUND TRANSACTIONS**

Inter-fund transfers for the year ended November 30, 2018 consisted of the following:

<u>Fund</u>	<u>Transfer to Other Funds</u>	<u>Transfer from Other Funds</u>
Major funds:		
General:		
General account	\$ 129,501	1,242,851
Other accounts	1,541,073	698,601
General Fund total	1,670,574	1,941,452
Less: Intra-fund transfers	(1,630,574)	(1,630,574)
General Fund, net	40,000	310,878
Public Health	18,237	-
Illinois Municipal Retirement	-	28,677
Mental Health	3,000	-
Non-major Special Revenue Funds	304,878	26,560
Totals	<u>\$ 366,115</u>	<u>366,115</u>

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

During the year ended November 30, 2018, an inter-fund loan of \$125,000 was made from the Working Cash account to the Tort Judgement account for payment of insurance claims. The intra-fund loan within the General Fund was repaid prior to year-end.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

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**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**

In December 2016, the County entered into an intergovernmental agreement with the City of Fairbury, the City of Pontiac, the City of Streator, and the Village of Dwight to establish a 9-1-1 Authority, known as the Vermilion Valley Regional Emergency Communications Joint Authority ("VVRECJA" or "Vermilion 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 agreement, the County paid \$216,670 for dispatch services during the year ended November 30, 2018. No fees were payable to the Authority at November 30, 2018.

The County also acts as fiscal agent for the VVRECJA. The County received \$37,050 for these services during the year ended November 30, 2018.

**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, 2018**

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**NOTE 16: 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, and the remaining 2 receiving payment during the year ended November 30, 2018. 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 17: 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 a 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, 2018, the County abated property taxes totaling \$31,269 under the following agreements:

- 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. Total taxes abated under this agreement were \$3,098 for the current fiscal year.
- Property tax abatement to Caterpillar, Inc., for maintaining 50 or more regular full-time employees at a minimum base salary. Taxes are abated at 75% for years 1 and 2, and 50% for years 3 and 4 of the agreement. Total taxes abated under this agreement were \$28,171 for the year ended November 30, 2018.

Beginning in the fiscal year ending November 30, 2019 (tax year 2018), the County will also abate property taxes under an agreement with Anthony Liftgates, Inc.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2018**

**NOTE 18: ACCOUNTING CHANGE AND PRIOR PERIOD ADJUSTMENT**

GASB Statement No. 75, Financial Reporting for *Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by employers for OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 45, *Financial Reporting For Postemployment Benefit Plans Other Than Pension Plans*. This statement requires the County to report a net OPEB liability on the Statement of Net Position for its postretirement healthcare plan. As a result, the net position of governmental activities has been restated by \$510,785 as of December 1, 2016. See Note 8 for disclosures required under GASB Statement No. 75.

Implementation of GASB 75 resulted in the restatement of beginning net position in the government-wide financial statements. GASB 75 requires recognition and disclosure of the net OPEB liability resulting from defined benefit OPEB plans, and the related deferred inflows and outflows of resources. Recognition of these liabilities and deferred inflows and outflows was not previously required.

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

<b>Statement of Net Position</b>		
	<u>Liabilities</u>	<u>Net Position</u>
Balance at December 1, 2016, as previously reported	\$ 7,395,664	87,313,043
Prior period adjustment:		
Change in reporting net OPEB liability	<u>510,785</u>	<u>(510,785)</u>
Balance at December 1, 2016, as restated	<u>\$ 7,906,449</u>	<u>86,802,258</u>

**NOTE 19: SUBSEQUENT EVENTS**

Management evaluated subsequent events through April 3, 2019, 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, 2018 as a result of events occurring between December 1, 2018 and April 3, 2019.



***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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property taxes	\$ 3,316,285	3,316,285	3,290,690	2,864,009
Replacement tax	450,000	450,000	371,986	409,174
Sales tax	1,597,463	1,597,463	1,406,097	1,384,669
State income tax	1,234,000	1,234,000	1,506,505	1,433,202
Video gaming tax	6,000	6,000	6,806	7,255
Operating grants / contributions	2,406,372	2,406,372	3,027,311	2,495,310
Licenses and permits	6,000	6,000	3,205	4,969
Charges for services	4,603,900	4,603,900	4,951,471	5,165,296
Collector's interest and costs	100,000	100,000	129,010	112,008
Interest on investments	107,050	107,050	157,480	128,728
Rent	179,130	179,130	173,148	163,177
Other revenue	-	-	51,855	30,189
Total revenues	14,006,200	14,006,200	15,075,564	14,197,986
Expenditures:				
Current:				
General and administration	5,885,124	5,813,824	4,235,945	4,787,227
Public safety	4,876,357	5,306,057	5,359,648	4,911,572
Judiciary and court related	2,703,259	2,709,859	2,230,264	2,257,464
Transportation	148,371	148,371	-	166,757
Public health and welfare	267,828	267,828	204,242	294,470
Employee benefits	1,094,511	924,627	902,079	1,840,338
Other expenditures	435,992	240,876	90,554	400,686
Capital outlay	1,398,024	1,398,024	583,622	179,983
Total expenditures	16,809,466	16,809,466	13,606,354	14,838,497
Excess (deficiency) of revenues over (under) expenditures	(2,803,266)	(2,803,266)	1,469,210	(640,511)
Other financing sources (uses):				
Transfers in	296,009	296,009	310,878	827,013
Transfers out	(40,000)	(40,000)	(40,000)	(40,000)
Proceeds from disposal of capital assets	-	-	-	-
Total other financing sources (uses)	256,009	256,009	270,878	787,013
Net change in fund balance	\$ (2,547,257)	(2,547,257)	1,740,088	146,502
Fund balance, beginning of year			25,626,874	25,480,372
Fund balance, end of year			\$ 27,366,962	25,626,874

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property taxes	\$ 402,000	402,000	398,658	399,770
Home Health Fund (Medicare and private pay)	218,124	218,124	168,645	219,992
Women, infants, and children (WIC)	97,174	97,174	100,686	98,439
Community Care / ECIAAA (CCU)	75,000	75,000	144,314	63,646
Grants in kind	500,000	500,000	252,728	222,346
IL Breast & Cervical Cancer Project	89,938	89,938	86,151	57,295
IDPH - local health protection grant	72,851	72,851	89,170	74,035
Vision and hearing grant	4,214	4,214	20,778	2,261
Childhood lead poisoning prevention	6,200	6,200	6,320	2,216
School based health clinic grant	89,920	89,920	97,710	86,664
Family planning program	85,000	85,000	73,370	60,382
Family outreach & case management	94,169	94,169	113,875	62,289
Early period screening diagnosis treatment	105,961	105,961	60,334	86,816
Bioterrorism Preparedness	44,188	44,188	38,423	43,605
Donations	12,800	12,800	12,701	16,680
Humiston trust	21,000	21,000	21,000	21,000
Income from immunizations	158,000	158,000	171,080	166,954
Hubert estate	4,500	4,500	5,125	5,306
Miscellaneous	1,000	1,000	753	-
Potential grants	98,000	98,000	-	-
Intensive Prenatal Care Management Grant	90,000	90,000	72,024	64,067
Other clinics	23,000	23,000	23,025	33,086
Wellness clinic	82,000	82,000	69,682	66,705
Women's Health Clinic	12,000	12,000	12,810	10,488
E.H. and food service course	89,114	89,114	85,056	83,789
T.B. clinic	3,000	3,000	1,437	1,592
Oral health assessment	2,000	2,000	-	-
Tobacco impact grant	20,714	20,714	618	37,285
Healthy families of Illinois grant	181,522	181,522	195,619	184,900
Medicaid match	75,000	75,000	35,853	73,256
Asthma initiative	5,000	5,000	5,000	18,112
Interest on investments	1,700	1,700	2,056	1,476
Total revenue	2,765,089	2,765,089	2,365,001	2,264,452

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures:				
Personnel	\$ 1,464,620	1,464,620	1,275,062	1,334,173
Contractual	110,460	110,460	78,311	68,596
Travel - mileage	70,000	70,000	50,992	50,058
Telephone	14,500	14,500	14,296	14,548
Postage	8,500	8,500	11,339	7,110
Rent	54,500	54,500	54,500	54,500
Nurses' supplies	30,000	30,000	28,365	18,338
Printing and educational materials	10,500	10,500	12,447	6,867
Office supplies	31,000	31,000	24,999	28,120
Copier lease	11,000	11,000	12,558	10,806
Dues and training expense	14,000	14,000	12,372	10,990
Bank fees and charges	1,000	1,000	750	550
Equipment and repair	10,000	10,000	2,379	7,510
Computer hardware and software	33,000	33,000	30,035	26,158
Donations	11,800	11,800	9,976	15,560
Advertising	7,000	7,000	11,049	11,215
Insurance - employee health	221,664	221,664	182,099	197,374
Contingency	10,000	10,000	-	-
Immunizations - vaccines	130,000	130,000	115,389	116,393
Immunization - grants in kind	-	-	54,355	35,389
WIC food instruments	500,000	500,000	196,423	189,035
Total expenditures	2,743,544	2,743,544	2,177,696	2,203,290
Excess (deficiency) of revenues over (under) expenditures	21,545	21,545	187,305	61,162
Other financing sources (uses):				
Transfers out to:				
IMRF Fund	(20,545)	(20,545)	(8,677)	(11,733)
Social Security Fund	-	-	(6,560)	(12,544)
General Fund	(3,000)	(3,000)	(3,000)	(3,000)
Total other financing sources (uses)	(23,545)	(23,545)	(18,237)	(27,277)
Net change in fund balance	\$ (2,000)	(2,000)	169,068	33,885
Fund balance, beginning of year			1,315,744	1,281,859
Fund balance, end of year			\$ 1,484,812	1,315,744

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property taxes	\$ 1,045,000	1,045,000	1,037,051	1,237,570
Interest on investments	1,250	1,250	3,996	3,462
Total revenue	1,046,250	1,046,250	1,041,047	1,241,032
Expenditures:				
County payment to Illinois Municipal Retirement	1,200,000	1,200,000	986,597	984,863
Total expenditures	1,200,000	1,200,000	986,597	984,863
Excess (deficiency) of revenue over (under) expenditures	(153,750)	(153,750)	54,450	256,169
Other financing sources (uses):				
Transfers in:				
Community healthcare	20,545	20,545	8,677	11,733
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	40,545	40,545	28,677	31,733
Net change in fund balance	\$ (113,205)	(113,205)	83,127	287,902
Fund balance, beginning of year			1,552,917	1,265,015
Fund balance, end of year			\$ 1,636,044	1,552,917

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 909,085	909,085	904,451	907,390
Case coordination	159,000	159,000	234,241	277,223
Medicaid	17,500	17,500	19,734	17,972
Livingston County Commission on Children and Youth	36,000	36,000	45,742	49,424
377 Program administration	81,993	81,993	80,910	79,734
Interest on investments	500	500	662	795
Miscellaneous	-	-	366	239
Total revenues	1,204,078	1,204,078	1,286,106	1,332,777
Expenditures:				
Salaries	294,973	294,973	304,494	289,682
Board expenditures	750	750	-	558
Benefits	63,776	63,776	60,092	58,303
Purchases of services:				
Institute for Human Resources	535,264	535,264	535,264	524,760
IHR - Medicaid	15,400	15,400	17,366	15,815
Against domestic violence	36,674	36,674	36,674	36,674
Operation snowball	5,100	5,100	5,100	5,100
Futures Unlimited Case Management	205,784	205,784	196,825	201,770
Systems development	6,659	6,659	6,551	4,173
Audit	2,000	2,000	-	-
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	11,300	11,300	5,484	5,842
Travel, telephones, and meals	8,250	8,250	12,627	13,520
Contractual services - postage, leasing, and repairs	14,191	14,191	15,659	6,592
Physician	-	-	1,500	1,120
Commodities	5,725	5,725	4,251	4,956
Equipment	4,500	4,500	3,869	67,459
Building maintenance	2,000	2,000	-	-
Miscellaneous	-	-	367	-
Total expenditures	1,218,846	1,218,846	1,212,623	1,242,824
Excess (deficiency) of revenues over (under) expenditures	(14,768)	(14,768)	73,483	89,953
Other financing sources (uses):				
Transfer to General Fund	(3,000)	(3,000)	(3,000)	(3,000)
Net change in fund balance	\$ (17,768)	(17,768)	70,483	86,953
Fund balance, beginning of year			1,387,178	1,300,225
Fund balance, end of year			\$ 1,457,661	1,387,178

## Required Supplementary Information

## Illinois Municipal Retirement Fund - Regular Plan

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

	Calendar Year Ending December 31,			
	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 802,277	828,914	832,449	862,899
Interest on the total pension liability	3,725,705	3,642,790	3,520,474	3,263,924
Benefit changes	-	-	-	-
Differences between expected and actual experience	520,029	(506,498)	(222,606)	(86,018)
Assumption changes	(1,592,303)	-	-	1,585,373
Benefit payments and refunds	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Net change in total pension liability	319,029	1,409,176	1,691,012	3,684,914
Total pension liability - beginning	50,843,267	49,434,091	47,743,079	44,058,165
Total pension liability - ending	<u>\$ 51,162,296</u>	<u>50,843,267</u>	<u>49,434,091</u>	<u>47,743,079</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
Employer contributions	\$ 627,139	699,368	735,244	726,846
Employee contributions	343,139	360,523	357,928	364,724
Pension plan net investment income	8,761,477	3,196,746	241,813	2,839,063
Benefit payments and refunds	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Other	(745,913)	87,453	(528,110)	79,364
Net change in plan fiduciary net position	5,849,163	1,788,060	(1,632,430)	2,068,733
Plan net position - beginning	49,191,229	47,403,169	49,035,599	46,966,866
Plan net position - ending	<u>\$ 55,040,392</u>	<u>49,191,229</u>	<u>47,403,169</u>	<u>49,035,599</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ (3,878,096)</b></u>	<u><b>1,652,038</b></u>	<u><b>2,030,922</b></u>	<u><b>(1,292,520)</b></u>
Plan fiduciary net position as a percentage of total pension liability	107.58%	96.75%	95.89%	102.71%
Covered valuation payroll	\$ 7,351,998	\$ 7,831,686	7,924,324	7,545,660
Employer's net pension liability as a percentage of covered valuation payroll	-52.75%	21.09%	25.63%	-17.13%

\* Schedule to be built prospectively from 2014

## Required Supplementary Information

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

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

	Calendar Year Ending December 31,			
	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 344,692	354,259	346,402	325,012
Interest on the total pension liability	1,227,397	1,149,096	1,127,493	1,010,248
Benefit changes	-	-	-	-
Differences between expected and actual experience	396,401	104,835	(651,944)	517,006
Assumption changes	(46,049)	(22,052)	-	238,352
Benefit payments and refunds	(567,171)	(548,429)	(526,470)	(509,479)
Net change in total pension liability	1,355,270	1,037,709	295,481	1,581,139
Total pension liability - beginning	16,476,535	15,438,826	15,143,345	13,562,206
Total pension liability - ending	<u>\$ 17,831,805</u>	<u>16,476,535</u>	<u>15,438,826</u>	<u>15,143,345</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
Employer contributions	\$ 389,255	409,531	370,534	379,838
Employee contributions	144,169	131,352	132,384	130,141
Pension plan net investment income	2,595,105	905,678	65,565	754,866
Benefit payments and refunds	(567,171)	(548,429)	(526,470)	(509,479)
Other	(181,841)	416,161	(245,465)	(5,124)
Net change in plan fiduciary net position	2,379,517	1,314,293	(203,452)	750,242
Plan net position - beginning	14,235,685	12,921,392	13,124,844	12,374,602
Plan net position - ending	<u>\$ 16,615,202</u>	<u>14,235,685</u>	<u>12,921,392</u>	<u>13,124,844</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ 1,216,603</b></u>	<u><b>2,240,850</b></u>	<u><b>2,517,434</b></u>	<u><b>2,018,501</b></u>
Plan fiduciary net position as a percentage of total pension liability	93.18%	86.40%	83.69%	86.67%
Covered valuation payroll	\$ 1,922,245	1,751,353	1,762,818	1,735,210
Employer's net pension liability as a percentage of covered valuation payroll	63.29%	127.95%	142.81%	116.33%

\* Schedule to be built prospectively from 2014



## Required Supplementary Information

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

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

	Calendar Year Ending December 31,			
	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 4,284	4,475	4,015	3,884
Interest on the total pension liability	9,648	9,291	8,378	7,304
Benefit changes	-	-	-	-
Differences between expected and actual experience	(3,324)	(4,756)	3,739	310
Assumption changes	(5,683)	(118)	235	6,702
Benefit payments and refunds	(4,237)	(4,145)	(4,050)	(3,841)
Net change in total pension liability	688	4,747	12,317	14,359
Total pension liability - beginning	128,793	124,046	111,729	97,370
Total pension liability - ending	<u>\$ 129,481</u>	<u>128,793</u>	<u>124,046</u>	<u>111,729</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
Employer contributions	\$ 4,308	4,000	3,738	3,658
Employee contributions	1,805	1,773	1,797	1,611
Pension plan net investment income	21,838	7,954	572	6,502
Benefit payments and refunds	(4,237)	(4,145)	(4,050)	(3,841)
Other	(2,153)	(125)	(1,740)	(195)
Net change in plan fiduciary net position	21,561	9,457	317	7,735
Plan net position - beginning	123,378	113,921	113,604	105,869
Plan net position - ending	<u>\$ 144,939</u>	<u>123,378</u>	<u>113,921</u>	<u>113,604</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ (15,458)</b></u>	<u><b>5,415</b></u>	<u><b>10,125</b></u>	<u><b>(1,875)</b></u>
Plan fiduciary net position as a percentage of total pension liability	111.94%	95.80%	91.84%	101.68%
Covered valuation payroll	\$ 40,110	39,408	39,933	35,799
Employer's net pension liability as a percentage of covered valuation payroll	-38.54%	13.74%	25.35%	-5.24%

\* Schedule to be built prospectively from 2014

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

<b>Regular Plan</b>					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 621,979	627,139	(5,160)	7,351,998	8.53%
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%
<b>Sheriff's Law Enforcement Personnel Plan</b>					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 389,255	389,255	-	1,922,245	20.25%
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%
<b>Veteran's Assistance Employees</b>					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 4,308	4,308	-	40,110	10.74%
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): 26-year closed 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 21 years for most employers (two employers were financed over 30 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%
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.

\* Schedules to be built prospectively from 2014

## Required Supplementary Information

## Postretirement Health Plan

## Multiyear Schedule of Changes in the Employer's Net OPEB Liability and Related Ratios\*

	Fiscal Year Ending November 30, 2018
<b>TOTAL OPEB LIABILITY</b>	
Service cost	\$ 31,377
Interest on the total OPEB liability	19,301
Benefit changes	-
Differences between expected and actual experience	98,206
Assumption changes	(24,058)
Benefit payments and refunds	(68,490)
Other changes	64,918
Net change in total OPEB liability	121,254
Total OPEB liability - beginning	652,860
Total OPEB liability - ending	<u>\$ 774,114</u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Employer contributions	\$ -
Employee contributions	-
OPEB plan net investment income	-
Benefit payments and refunds	-
Other	-
Net change in plan fiduciary net position	-
Plan net OPEB - beginning	-
Plan net OPEB - ending	<u>\$ -</u>
<b>EMPLOYER'S NET OPEB LIABILITY (ASSET)</b>	<u><b>\$ 774,114</b></u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%
Covered valuation payroll	\$ 7,453,165
Employer's net OPEB liability as a percentage of covered valuation payroll	10.39%

\* Schedule to be built prospectively from 2018

**Required Supplementary Information**  
**Postretirement Health Plan**  
**Multiyear Schedule of Employer Contributions\***

<b>Regular Plan</b>					
Fiscal Year Ending November 30,	Actuarially Determined Contribution	Implicit Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ -	68,490	(68,490)	7,453,165	0.92%

**Notes to Schedule**

*Valuation Date:* December 1, 2017

*Implicit Contribution:* Based on a closed group valuation, which does not take into account the impact of future new hires. It also includes the Implicit Rate Subsidy.

\* Schedule to be built prospectively from 2018.

***NOTES TO REQUIRED SUPPLEMENTARY INFORMATION***

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Required Supplementary Information For the Year Ended November 30, 2018

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#### **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 2018 budget was adopted on November 16, 2017 and was not amended; however, resolutions authorizing transfers of budgetary amounts within the General Fund were adopted on November 15, 2018, and February 14, 2019.

#### **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, 2018.

***OTHER SUPPLEMENTARY INFORMATION***

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet  
November 30, 2018

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
<u>Assets</u>							
Cash in bank	\$ 2,329,834	487,677	40,404	1,180,310	58,249	242,417	56,638
Certificates of deposit	-	-	50,000	-	1,215,241	-	-
Other investments	1,767,272	-	-	-	-	-	-
Receivables:							
Accounts	518,642	-	-	-	-	-	-
Accrued interest	-	148	7	1,758	1,228	-	-
Property taxes	262,117	65,264	2,996	-	-	-	-
Due from State of Illinois	375,666	-	-	-	-	-	-
Revenue stamps inventory	19,756	-	-	-	-	-	-
Total assets	5,273,287	553,089	93,407	1,182,068	1,274,718	242,417	56,638
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	2,875,000	600,000	30,000	-	-	-	-
Total assets and deferred outflows	\$ 8,148,287	1,153,089	123,407	1,182,068	1,274,718	242,417	56,638
<u>Liabilities</u>							
Accounts payable	\$ 107,746	-	-	-	-	12,173	-
Accrued items	417,867	-	-	-	-	-	3,961
Total liabilities	525,613	-	-	-	-	12,173	3,961
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	2,875,000	600,000	30,000	-	-	-	-
<u>Fund balance</u>							
Non-spendable	19,756	-	-	-	-	-	-
Restricted	-	550,246	29,308	-	-	-	-
Committed	-	-	-	1,182,068	1,274,718	230,244	-
Assigned	-	2,843	64,099	-	-	-	52,677
Unassigned	4,727,918	-	-	-	-	-	-
Total fund balance	4,747,674	553,089	93,407	1,182,068	1,274,718	230,244	52,677
Total liabilities, deferred inflows and fund balance	\$ 8,148,287	1,153,089	123,407	1,182,068	1,274,718	242,417	56,638



LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2018

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
<u>Assets</u>							
Cash in bank	\$ 65,377	188,097	7,817,999	162,215	4,800,712	59,073	17,489,002
Certificates of deposit	500,000	-	1,369,097	-	1,934,352	-	5,068,690
Other investments	-	-	2,046,054	-	-	-	3,813,326
Receivables:							
Accounts	-	-	323,699	-	-	-	842,341
Accrued interest	-	-	45	-	7,505	-	10,691
Property taxes	-	-	-	-	-	-	330,377
Due from State of Illinois	-	-	-	-	-	-	375,666
Revenue stamps inventory	-	-	-	-	-	-	19,756
Total assets	565,377	188,097	11,556,894	162,215	6,742,569	59,073	27,949,849
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	3,505,000
Total assets and deferred outflows	\$ 565,377	188,097	11,556,894	162,215	6,742,569	59,073	31,454,849
<u>Liabilities</u>							
Accounts payable	\$ -	-	351	-	37,911	2,878	161,059
Accrued items	-	-	-	-	-	-	421,828
Total liabilities	-	-	351	-	37,911	2,878	582,887
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	3,505,000
<u>Fund balance</u>							
Non-spendable	-	-	-	-	-	-	19,756
Restricted	-	-	-	-	-	-	579,554
Committed	-	188,097	-	162,215	-	56,195	3,093,537
Assigned	-	-	11,556,543	-	6,704,658	-	18,380,820
Unassigned	565,377	-	-	-	-	-	5,293,295
Total fund balance	565,377	188,097	11,556,543	162,215	6,704,658	56,195	27,366,962
Total liabilities, deferred inflows and fund balance	\$ 565,377	188,097	11,556,894	162,215	6,742,569	59,073	31,454,849

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2018

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
Revenues:							
Property tax	\$ 2,610,794	650,054	29,842	-	-	-	-
Replacement tax	371,986	-	-	-	-	-	-
Sales tax	1,406,097	-	-	-	-	-	-
State income tax	1,506,505	-	-	-	-	-	-
Video gaming tax	6,806	-	-	-	-	-	-
Federal revenue	33,120	-	-	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	2,994,191	-	-	-	-	-	-
Licenses and permits	3,205	-	-	-	-	-	-
Charges for services	1,099,808	-	-	-	-	-	-
Collector's interest and costs	129,010	-	-	-	-	-	-
Interest on investments	23,177	134	214	4,821	13,043	107	86
Rent	140,917	-	-	-	-	-	-
Other revenue	8,720	-	-	-	-	43,135	-
Total revenues	10,334,336	650,188	30,056	4,821	13,043	43,242	86
Expenditures:							
Current:							
General and administration	2,613,555	528,830	534	834,657	-	195,771	-
Public safety	5,124,549	-	-	-	-	-	-
Judiciary and court related	2,230,264	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Public health and welfare	28,248	-	-	-	-	-	-
Employee benefits	820,606	-	-	-	-	-	-
Other expenditures	89,973	-	-	-	-	-	-
Capital outlay	51,594	-	-	-	-	225,825	-
Total expenditures	10,958,789	528,830	534	834,657	-	421,596	-
Excess (deficiency) of revenues over (under) expenditures	(624,453)	121,358	29,522	(829,836)	13,043	(378,354)	86
Other financing sources (uses):							
Transfers in	1,242,851	-	-	250,000	-	396,010	52,591
Transfers out	(129,501)	(25,000)	-	(150,000)	(63,188)	-	-
Total other financing sources (uses)	1,113,350	(25,000)	-	100,000	(63,188)	396,010	52,591
Net change in fund balance	488,897	96,358	29,522	(729,836)	(50,145)	17,656	52,677
Fund balance, beginning of year	4,258,777	456,731	63,885	1,911,904	1,324,863	212,588	-
Fund balance, end of year	\$ 4,747,674	553,089	93,407	1,182,068	1,274,718	230,244	52,677

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, 2018

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
Revenues:							
Property tax	\$ -	-	-	-	-	-	3,290,690
Replacement tax	-	-	-	-	-	-	371,986
Sales tax	-	-	-	-	-	-	1,406,097
State income tax	-	-	-	-	-	-	1,506,505
Video gaming tax	-	-	-	-	-	-	6,806
Federal revenue	-	-	-	-	-	-	33,120
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	-	-	2,994,191
Licenses and permits	-	-	-	-	-	-	3,205
Charges for services	-	-	3,781,663	-	-	70,000	4,951,471
Collector's interest and costs	-	-	-	-	-	-	129,010
Interest on investments	6,584	113	37,317	699	71,179	6	157,480
Rent	-	-	-	32,231	-	-	173,148
Other revenue	-	-	-	-	-	-	51,855
Total revenues	6,584	113	3,818,980	32,930	71,179	70,006	15,075,564
Expenditures:							
Current:							
General and administration	-	-	48,787	-	-	13,811	4,235,945
Public safety	-	-	235,099	-	-	-	5,359,648
Judiciary and court related	-	-	-	-	-	-	2,230,264
Transportation	-	-	-	-	-	-	-
Public health and welfare	-	-	23,000	-	152,994	-	204,242
Employee benefits	-	-	81,473	-	-	-	902,079
Other expenditures	-	-	-	-	581	-	90,554
Capital outlay	-	-	193,204	-	112,999	-	583,622
Total expenditures	-	-	581,563	-	266,574	13,811	13,606,354
Excess (deficiency) of revenues over (under) expenditures	6,584	113	3,237,417	32,930	(195,395)	56,195	1,469,210
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,941,452
Transfers out	-	-	(1,052,885)	-	(250,000)	-	(1,670,574)
Total other financing sources (uses)	-	-	(1,052,885)	-	(250,000)	-	270,878
Net change in fund balance	6,584	113	2,184,532	32,930	(445,395)	56,195	1,740,088
Fund balance, beginning of year	558,793	187,984	9,372,011	129,285	7,150,053	-	25,626,874
Fund balance, end of year	\$ 565,377	188,097	11,556,543	162,215	6,704,658	56,195	27,366,962

**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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 2,631,285	2,631,285	2,610,794	2,456,391
Replacement tax	450,000	450,000	371,986	409,174
Sales tax	1,597,463	1,597,463	1,406,097	1,384,669
State income tax	1,234,000	1,234,000	1,506,505	1,433,202
Video gaming tax	6,000	6,000	6,806	7,255
State of Illinois and other reimbursements:				
State's Attorney's salary	144,677	144,677	146,578	144,677
Assistant State's Attorney's salaries	48,500	48,500	4,125	4,500
Public Defender reimbursement	99,895	99,895	100,810	99,895
Probation officer salary	38,000	38,000	88,000	66,000
Probation grants in aid	325,000	325,000	343,532	318,504
Supervisor of Assessments	33,300	33,300	30,295	27,604
Election grants - state and federal	11,000	11,000	33,120	8,325
ESDA	6,000	6,000	16,836	3,544
Sheriff's town contracts	40,000	40,000	41,667	20,375
Jail reimbursement	1,645,000	1,645,000	2,218,348	1,758,579
Justice benefits	4,000	4,000	4,000	3,200
Miscellaneous grants	-	-	-	29,107
Total State of Illinois and other reimbursements	2,395,372	2,395,372	3,027,311	2,484,310
Charges for services:				
Assessor	32,400	32,400	31,218	31,734
Business Office Fees	50,000	50,000	37,050	36,303
Animal Control Fees	58,000	58,000	59,344	60,828
State Attorney's Fees	34,000	34,000	30,250	32,845
Licenses and permits (regional planning)	6,000	6,000	3,205	4,969
County Clerk/Recorder	401,000	401,000	230,844	234,782
Court services	1,500	1,500	1,786	825
Circuit Clerk	665,000	665,000	614,369	672,177
Sheriff's services and reimbursements	68,000	68,000	72,947	56,025
Court appointed attorney	44,000	44,000	22,000	40,511
Total charges for services	1,359,900	1,359,900	1,103,013	1,170,999
Collector's interest and costs	100,000	100,000	129,010	112,008
Interest on investments	2,000	2,000	23,177	10,960
Rents	143,677	143,677	140,917	98,714
Miscellaneous	-	-	8,720	5,026
Total revenues	9,919,697	9,919,697	10,334,336	9,572,708

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 16,000	14,900	14,180	13,225
Committee work	47,000	36,400	35,995	39,735
Audit and budget preparation	79,000	79,000	78,320	85,335
Mileage	17,000	17,000	15,774	16,861
Dues	2,000	2,000	1,829	1,829
Other	5,600	5,600	6,901	3,631
Total County Board members	166,600	154,900	152,999	160,616
County Board Office:				
Coordinator salary	66,700	66,700	67,129	65,451
Schools, meetings, and mileage	3,000	3,000	1,834	1,852
Professional associations	1,500	1,500	1,500	1,500
Supplies and equipment	3,900	3,900	4,326	2,883
Total County Board Office	75,100	75,100	74,789	71,686
Human Resources:				
Human resources specialist salary	50,000	50,000	52,139	65,226
Consulting services	1,000	1,000	1,000	-
Other professional & technical services	900	900	777	-
Schools, meetings, and mileage	5,000	5,000	2,387	1,265
Postage	200	200	150	294
Printing	4,000	4,000	3,702	4,924
Dues	4,000	4,000	3,528	3,417
Publications	-	-	-	671
Miscellaneous employee support	3,500	3,500	1,983	459
Supplies and equipment	1,500	1,500	916	1,188
Drug testing/fitness for duty	-	-	-	2,070
Total Human Resources	70,100	70,100	66,582	79,514
Information Technology:				
Information technology specialist salary	90,654	90,654	91,274	88,946
Miscellaneous salary	26,010	26,010	24,808	21,268
Schools, meetings, mileage	3,000	3,000	250	582
Cell phone stipend	900	900	1,200	1,200
Supplies and equipment	1,300	1,300	630	1,218
Data processing purchase	800	800	575	590
Telephone - all offices	50,000	50,000	34,232	54,812

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
UPS/shipping fee	\$ 250	250	14	14
Enterprise system maintenance	95,000	95,000	117,278	109,365
Computer and website costs	6,000	6,000	7,263	5,728
Software	4,500	4,500	1,809	4,796
Copy paper	13,500	13,500	10,010	13,050
Consulting	6,000	6,000	700	599
Equipment	40,500	40,500	46,447	27,411
Total Information Technology	338,414	338,414	336,490	329,579
County Clerk:				
County Clerk's salary	67,800	67,800	68,351	66,978
Deputies salaries	172,500	172,500	168,483	186,016
Comp time buyout	800	800	1,567	831
Maintenance	8,850	8,850	8,548	8,107
Postage and meter rent	6,200	6,200	6,035	5,657
Schools, meetings, and mileage	3,000	3,000	2,114	2,403
Memberships/dues	780	780	250	250
Supplies and equipment	7,200	7,200	6,750	5,122
Bookkeeping supplies and maintenance	4,200	4,200	2,932	2,488
Miscellaneous	50	50	-	-
Total County Clerk	271,380	271,380	265,030	277,852
Elections:				
Election deputy salary	31,020	31,020	31,790	30,628
Comp time buyout	3,600	3,600	4,347	434
Part-time Salaries	7,000	-	-	161
General primary judges' pay	38,300	35,300	35,699	-
General election judges' pay	38,300	38,300	33,417	34,939
General primary printing	5,500	5,500	7,437	-
General election printing	5,800	5,800	2,899	4,473
County supplies	500	500	28	888
General primary supplies	46,000	43,400	40,974	37,720
General election supplies	46,000	46,000	41,621	41,370
Voter registration and fees	4,500	4,500	40	15,021
Election equipment	6,000	6,000	350	485
Computer purchase and maintenance	14,500	14,500	18,950	10,148
Computer software	19,000	19,000	10,798	18,800
Total Elections	266,020	253,420	228,350	195,067

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 67,800	67,800	68,351	66,978
Deputy salaries	65,000	75,000	84,715	62,795
Comp time buyout	500	500	407	114
Part-time salaries	2,500	2,500	-	1,502
Computer service	15,000	15,000	14,236	14,010
Schools, meetings, and mileage	1,200	1,200	1,499	1,372
Supplies and equipment	8,500	8,500	7,396	6,431
Tax bills - supplies and expense	18,500	18,500	12,309	15,341
Total County Treasurer	179,000	189,000	188,913	168,543
Finance:				
Finance Resource Specialist salary	59,975	59,975	58,267	59,139
Part-time salaries	15,245	15,245	12,776	16,502
Meetings and education	350	350	268	432
Mileage	800	800	-	798
Supplies and equipment	1,400	1,400	1,005	273
Dues	-	-	550	-
Total Finance	77,770	77,770	72,866	77,144
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	60,690	60,690	61,282	59,400
Deputies salaries	94,458	94,458	90,717	92,693
GIS map specialist	41,062	41,062	41,499	40,241
Part-time salaries	7,200	1,200	-	-
Computer Services	40,100	40,100	40,173	39,072
County mapping	8,000	8,000	3,236	7,943
Meetings and education	3,600	3,600	2,810	4,135
Mileage	1,000	1,000	447	208
Printing - legal notices	17,400	17,400	7,030	3,890
Dues and memberships	1,000	1,000	882	-
Supplies and equipment	6,500	6,500	3,977	5,708
Minor capital equipment	500	500	-	-
Total Supervisor of Assessments	281,510	275,510	252,053	253,290
Board of Review:				
Members salaries	14,500	14,500	14,270	14,058
Meetings	270	270	-	-
Mileage	1,000	1,000	302	243
Total Board of Review	15,770	15,770	14,572	14,301

**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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 20,220	20,220	20,344	19,804
Assistant	12,231	12,231	8,889	9,024
Secretary	6,000	6,000	2,946	-
Planning commissioner per diem	3,500	3,500	625	1,475
Meetings and education	400	400	55	10
Mileage	8,000	8,000	5,098	6,425
Postage	1,300	1,300	1,276	1,104
Printing	2,800	2,800	1,482	1,402
Office supplies	1,450	1,450	758	1,128
Total Regional Planning and Zoning	55,901	55,901	41,473	40,372
Livingston Board of Appeals:				
Per diem	3,360	3,360	2,760	3,930
Mileage	1,250	1,250	1,462	1,979
Total Livingston Board of Appeals	4,610	4,610	4,222	5,909
Maintenance - General:				
Maintenance supervisor's wages	64,962	13,962	11,280	64,377
Asst. Mgr. Salary	-	-	-	5,156
Custodial wages	34,268	34,268	34,524	39,300
Building maintenance salaries	31,512	31,512	31,984	17,785
Overtime	1,000	1,000	-	-
Waste disposal	1,000	1,000	401	712
Equipment maintenance	500	500	1,527	6,154
Equipment rental	1,000	1,000	142	-
Life safety	1,000	1,000	-	163
Service contracts	44,296	44,296	46,130	52,793
Schools, meetings, mileage	1,000	1,000	1,400	331
Cell phone stipend	-	-	100	695
Office Supplies	500	500	667	873
County tool replacement and repair	4,000	4,000	1,480	2,048
Grounds maintenance	-	-	-	1,447
Total Maintenance - General	185,038	134,038	129,635	191,834



**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 5,000	5,000	2,269	9,626
Elevator maintenance	3,000	3,000	3,251	2,868
Maintenance of equipment	10,000	10,000	5,021	16,483
Electricity	-	-	-	23,133
Gas	-	-	-	12,181
Water	-	-	-	5,350
Cleaning supplies	2,500	2,500	3,535	3,306
Grounds maintenance	2,000	2,000	723	4,380
Life safety inspection	5,500	5,500	2,195	13,444
Service contracts	5,000	5,000	3,595	4,425
Total Maintenance - Courthouse	33,000	33,000	20,589	95,196
Maintenance - Law and Justice Center:				
Custodial salaries	32,926	32,926	31,703	31,612
Maintenance labor	73,528	73,528	80,954	72,854
General building and maintenance	13,500	13,500	955	9,130
Elevator maintenance	1,350	1,350	9,041	1,500
Equipment maintenance	25,000	25,000	23,287	31,601
Cleaning supplies	4,500	4,500	3,914	5,184
Equipment and supplies	500	500	230	48
Grounds maintenance	4,500	4,500	3,053	1,156
Life safety inspection	5,500	5,500	4,132	6,972
Service contracts	22,000	22,000	27,625	14,703
Total Maintenance - Law and Justice	183,304	183,304	184,894	174,760
Maintenance - Public Safety Complex:				
Maintenance director	55,779	55,779	60,423	-
Custodial salaries	28,558	28,558	28,801	28,653
PSC maintenance labor	-	-	-	56,071
Building maintenance and repairs	20,000	20,000	17,851	10,740
Elevator maintenance	4,000	4,000	2,010	1,918
Equipment maintenance	40,000	40,000	45,681	62,500
Grounds maintenance	4,500	4,500	2,045	837
Gas	-	-	-	3,039
Cleaning supplies	2,550	2,550	577	788
Life safety inspection	16,920	16,920	19,915	12,640
Service contracts	2,500	2,500	2,036	13,804
Total Maintenance - Public Safety Complex	174,807	174,807	179,339	190,990

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Regions Bank Building:				
General building repairs	\$ 3,000	3,000	124	3,773
Equipment maintenance	4,000	4,000	6,272	16,030
Electricity	-	-	-	5,565
Heat/gas	-	-	-	2,962
Water	-	-	-	624
Grounds maintenance	500	500	360	403
Cleaning supplies	500	500	18	391
Life Safety	500	500	746	605
Service Contracts	4,500	4,500	3,001	2,511
Total Regions Bank Building	13,000	13,000	10,521	32,864
Facilities Systems:				
Electricity CH	25,000	25,000	23,803	-
Electricity LJC	80,000	80,000	85,141	88,115
Electricity PSC	125,000	125,000	134,107	137,400
Electricity Water Street	12,000	12,000	6,375	-
Electricity H&E	30,000	30,000	25,593	-
Gas CH	20,000	20,000	13,541	-
Gas LJC	30,000	30,000	16,579	17,108
Gas PSC	60,000	60,000	31,305	31,936
Gas Water Street	6,000	6,000	2,751	-
Gas H&E	20,000	20,000	12,112	-
Water and Sewer CH	5,500	5,500	5,364	-
Water and Sewer LJC	12,500	12,500	16,355	13,394
Water and Sewer PSC	38,000	38,000	55,664	45,844
Water and Sewer Water Street	1,000	1,000	639	-
Water and Sewer H&E	5,000	5,000	7,706	-
Total Facilities Systems	470,000	470,000	437,035	333,797
Total general and administration	2,861,324	2,790,024	2,660,352	2,693,314

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 73,000	73,000	73,602	73,393
Public Safety Director	2,500	2,500	2,521	2,315
Chief Deputy	157,506	157,506	158,567	81,144
Deputies salaries	1,282,711	1,292,711	1,308,898	1,476,102
Secretaries	86,211	86,211	87,795	87,043
Deputies paid holiday	10,000	10,000	737	5,165
Contractual buyout	130,000	130,000	120,985	123,856
Deputies overtime	55,000	55,000	54,798	50,531
Sheriff's Merit Commission	1,000	1,000	700	350
Investigative costs	3,500	3,500	2,411	4,220
Radio maintenance	31,000	31,000	33,954	29,352
School and travel	20,000	20,000	21,058	20,687
Dues	2,500	2,500	1,300	1,000
Supplies and equipment	15,000	15,000	11,964	13,859
Uniform replacement	65,000	76,000	76,904	68,197
Replacement vests	4,000	4,000	3,620	4,046
Total Sheriff	1,938,928	1,959,928	1,959,814	2,041,260
Jail:				
Jail administration	141,052	141,052	141,262	138,111
TCCO/admin/PT help	1,063,646	1,093,046	1,143,332	1,050,874
Transport officers - part time	-	20,000	27,554	-
Courthouse security pay	279,275	287,275	282,820	290,693
TCCO/paid holiday	30,000	30,000	19,999	38,179
Overtime	85,000	125,000	114,625	149,001
Overtime - transport officers	-	165,000	166,402	-
Inmate meals	118,000	139,600	133,447	133,512
Inmate meals - transfers	134,945	134,945	140,163	134,219
School and travel	41,000	41,000	22,079	28,593
Board and care of prisoners	85,000	85,000	70,591	64,760
Prisoners - medical	205,000	260,000	262,014	194,102
Supplies	10,000	10,000	9,269	9,994
Uniform replacement	75,000	75,000	73,102	68,033
Contractual services	-	36,000	36,000	14,249
Total Jail	2,267,918	2,642,918	2,642,659	2,314,320

**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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Warden salary	\$ 5,050	5,050	4,852	4,125
Secretaries salary	28,556	28,556	29,038	28,297
Professional services	11,000	11,000	1,995	6,133
Education and training	3,000	3,000	505	3,282
Lease / rental	38,000	38,000	36,000	36,000
Office supplies	3,000	3,000	10,002	4,527
Operating expenses	2,500	2,500	2,674	2,461
Total Animal Control	91,106	91,106	85,066	84,825
County Coroner:				
Salary	55,000	55,000	55,453	55,151
Chief deputy coroner's salary	7,650	10,650	11,242	6,082
Assistant coroner's salary	5,000	5,000	4,493	3,705
Coroner's secretary	25,350	25,350	27,455	8,347
On call pay	4,000	4,000	4,879	5,881
Postage	1,000	1,000	434	766
Registration/education	3,000	3,000	2,083	2,134
Mileage	2,500	4,000	3,934	2,179
Cell phones	800	800	1,059	646
Dues	1,020	1,020	605	680
Post mortem autopsies	70,000	99,200	101,864	83,185
Office supplies	5,000	5,000	3,644	3,770
OSHA supplies	1,700	1,700	1,474	1,353
Equipment	5,000	5,000	1,449	1,729
Total County Coroner	187,020	220,720	220,068	175,608
Solid Waste Management:				
Solid waste director salary	33,700	33,700	33,907	32,649
Education, travel, and membership	700	700	373	312
Contractual	43,000	43,000	31,150	32,067
Program implementation	700	700	-	-
Office supplies	300	300	10	270
Total Solid Waste Management	78,400	78,400	65,440	65,298

**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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
Public Safety (Continued):				
ESDA:				
Salary	\$ 13,485	13,485	13,563	13,203
Cell phone	1,200	1,200	1,000	822
Supplies and other	2,800	2,800	965	1,216
Unified Command Post operations	3,000	3,000	590	580
Total ESDA	20,485	20,485	16,118	15,821
Total Public Safety	4,583,857	5,013,557	4,989,165	4,697,132
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	67,800	67,800	68,351	66,978
Deputies salaries	237,249	237,249	239,292	269,113
Part-time salaries	26,635	26,635	17,329	22,456
Witness fees, summons, subpoenas	900	900	396	221
Meetings, training, travel expenses	800	800	988	228
Postage	7,200	7,200	7,945	7,209
Printing	600	600	1,592	718
Association memberships	450	450	435	400
Supplies	13,000	13,000	9,128	10,401
Equipment	3,000	3,000	837	-
Total Circuit Clerk	357,634	357,634	346,293	377,724
State's Attorney's office:				
Salaries:				
State's Attorney salary	166,508	169,108	169,438	166,965
Assistant salaries	200,704	200,704	200,873	361,386
Victim Coordinator salary	15,675	15,675	13,104	15,848
Full time wages - secretaries	147,320	147,320	167,100	-
Outsourced services	12,000	12,000	2,188	9,774
Trial expenditures	7,000	7,000	2,350	563
Appellate services	15,000	15,000	15,000	15,000
Postage	3,500	3,500	3,051	-
Dues and memberships	2,500	2,500	1,876	-
Cell phones	2,000	2,000	1,800	1,750
Operating expenditures	4,500	4,500	2,815	5,426
Supplies and equipment	15,500	15,500	15,202	19,581
Total State's Attorney's office	592,207	594,807	594,797	596,293

**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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
Judiciary and court related (Continued):				
Public Defender:				
Public Defender	\$ 149,860	153,860	153,607	165,875
Salaries - Assistant	40,239	40,239	40,506	39,490
Secretary	28,405	28,405	28,598	27,679
Outside legal counsel	57,500	57,500	57,500	57,500
Postage	850	850	845	843
Meetings, meals, mileage	750	750	688	915
Publications	250	250	-	234
Association membership	400	400	548	385
Supplies and equipment	3,675	3,675	3,627	2,969
Total Public Defender	281,929	285,929	285,919	295,890
Circuit Court:				
Secretaries	103,500	103,500	105,724	97,354
Bailiff and matrons	8,000	8,000	9,675	9,667
Court appointed counsel - regular	35,000	35,000	26,947	12,667
Special prosecutor fees	2,500	2,500	425	-
Jurors fees and mileage	60,000	60,000	52,667	45,001
Transcript fees	4,000	4,000	2,396	1,233
Pre-sentence evaluation fees	8,000	8,000	2,850	2,800
Interpreter fees	5,000	5,000	3,214	3,501
Judges' salaries	1,800	1,800	1,403	1,364
Jurors' meals	2,000	2,000	1,020	1,470
Court appointed physician	27,500	27,500	18,948	34,828
Supplies and equipment	10,000	10,000	16,745	11,090
Supplies and equipment - reporter	1,000	1,000	111	196
Books	11,000	11,000	5,918	7,885
Total Circuit Court	279,300	279,300	248,043	229,056
Jury Commission:				
Jury clerk's salary	12,365	12,365	9,033	8,505
Jury commissioner's salary	1,000	1,000	564	282
Supplies and equipment	6,400	6,400	6,166	6,153
Total Jury Commission	19,765	19,765	15,763	14,940

**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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department:				
Probation Director	\$ 73,912	73,912	-	73,263
Probation Supervisor	65,000	65,000	75,138	-
Assistant	-	-	26,370	-
Probation Officers	406,856	406,856	448,916	471,122
Admin/office assistants	58,278	58,278	60,766	56,122
Overtime / Merit	4,000	4,000	-	8,444
Part-time wages	10,000	10,000	1,227	1,231
Contract payout	-	-	5,435	-
Training	8,000	8,000	16,622	7,148
Mileage	1,000	1,000	647	995
Cell phones	2,300	2,300	3,079	2,539
Postage	1,500	1,500	1,287	1,900
Residential & detention alternatives	10,000	10,000	7,187	6,637
Individual service program	34,250	34,250	17,370	9,333
Contract - juvenile detention	45,000	45,000	46,715	41,510
Supplies	5,500	5,500	5,190	7,011
Drug testing supplies	13,000	13,000	20,929	14,727
Uniforms	2,000	2,000	3,301	3,627
Equipment	4,000	4,000	3,960	-
Officer's reimbursements	3,000	3,000	107	1,937
Total Court services department	747,596	747,596	744,246	707,546
Total judiciary and court related	2,278,431	2,285,031	2,235,061	2,221,449
Public Health and Welfare:				
Maintenance - Health and Education building:				
General building repairs	3,000	3,000	4,802	7,612
Equipment maintenance	8,204	8,204	11,294	13,195
Electricity	-	-	-	24,298
Heat/gas	-	-	-	11,832
Water	-	-	-	5,757
Cleaning supplies	3,500	3,500	1,418	3,992
Grounds	1,000	1,000	829	310
Elevator Maintenance	600	600	36	129
Life Safety	1,900	1,900	2,871	7,493
Service Contracts	8,500	8,500	6,998	8,432
Total maintenance - Health and Education building	26,704	26,704	28,248	83,050
Total Public Health and Welfare	26,704	26,704	28,248	83,050

**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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Expenditures (Continued):				
Employee benefits:				
Employer share of health insurance	\$ 1,007,811	837,927	818,105	957,060
Employer share of life insurance	3,200	3,200	2,501	2,530
Employee wellness program	2,000	2,000	-	-
Total employee benefits	1,013,011	843,127	820,606	959,590
Other expenditures:				
Property taxes	8,375	8,375	8,223	7,777
Regional Office of Education	48,600	48,600	48,600	48,600
Leadership Training	3,200	3,200	3,150	14,378
Department Salaries	178,701	150,701	135,384	194,504
Contingency / Miscellaneous	197,116	30,000	30,000	-
Total other expenditures	435,992	240,876	225,357	265,259
Total expenditures	11,199,319	11,199,319	10,958,789	10,919,794



**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Excess (deficiency) of revenues over (under) expenditures	\$ (1,279,622)	(1,279,622)	(624,453)	(1,347,086)
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	693,785	693,785	693,785	1,370,019
Streator Host Agreement Account	-	-	63,188	64,438
Enterprise Zone Offset Account	150,000	150,000	150,000	150,000
Tort Judgment Account	25,000	25,000	25,000	25,000
County Highway Fund	3,000	3,000	3,000	3,000
Public Health Fund	3,000	3,000	3,000	3,000
Mental Health Fund	3,000	3,000	3,000	3,000
GIS Fund	55,000	55,000	55,000	55,000
County Clerk Vital Records Fund	500	500	500	500
Victim Coordinator Services Fund	18,000	18,000	20,900	18,000
Maintenance and Child Support Fee Fund	5,000	5,000	3,500	5,000
Probation Service Fee Fund	141,773	141,773	96,894	80,785
Court Systems Fund	30,000	30,000	24,000	25,000
Court Security Fund	60,000	60,000	50,000	55,000
Court Automation Fund	15,000	15,000	15,000	5,000
Document Storage Fund	15,000	15,000	15,000	7,500
Law Library Fund	2,150	2,150	2,084	1,917
Arrestees' Medical Costs Fund	7,000	7,000	4,000	7,000
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)
Health Insurance Reserve Account	-	-	(52,591)	-
Vehicle Fund	-	-	(36,910)	-
Total other financing sources (uses)	1,202,208	1,202,208	1,113,350	1,854,159
Net change in fund balance	\$ (77,414)	(77,414)	488,897	507,073
Fund balance, beginning of year			4,258,777	3,751,704
Fund balance, end of year			\$ 4,747,674	4,258,777

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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 655,000	655,000	650,054	377,739
Interest on investments	300	300	134	531
Interfund loan	125,000	125,000	-	-
Total revenues	780,300	780,300	650,188	378,270
Expenditures:				
Current:				
General and administration:				
General liability insurance	549,500	549,500	525,338	525,934
Bonds	-	-	2,992	3,836
Property appraisal	-	-	500	500
Judgments	-	-	-	5,000
Interfund loan	125,000	125,000	-	-
Total expenditures	674,500	674,500	528,830	535,270
Excess (deficiency) of revenues over (under) expenditures	105,800	105,800	121,358	(157,000)
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	\$ 80,800	80,800	96,358	(182,000)
Fund balance, beginning of year			456,731	638,731
Fund balance, end of year			\$ 553,089	456,731

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 30,000	30,000	29,842	29,879
Interest on investments	250	250	214	213
Total revenues	30,250	30,250	30,056	30,092
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	35,000	35,000	534	45,230
Total expenditures	35,000	35,000	534	45,230
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (4,750)</u>	<u>(4,750)</u>	29,522	(15,138)
Fund balance, beginning of year			63,885	79,023
Fund balance, end of year			<u>\$ 93,407</u>	<u>63,885</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Interest on investments	\$ 11,500	11,500	4,821	11,982
Total revenues	11,500	11,500	4,821	11,982
Expenditures:				
Current:				
General and administrative:				
GLCEDC	80,000	80,000	80,000	80,000
GLCEDC Grants	575,000	575,000	575,000	459,668
Economic development program	1,266,500	1,266,500	179,657	233,501
Recreational development	100,000	100,000	-	-
Total expenditures	2,021,500	2,021,500	834,657	773,169
Excess (deficiency) of revenues over (under) expenditures	(2,010,000)	(2,010,000)	(829,836)	(761,187)
Other financing sources (uses):				
Operating transfers out	(150,000)	(150,000)	(150,000)	(150,000)
Operating transfers in	250,000	250,000	250,000	1,500,000
Total other financing sources (uses)	100,000	100,000	100,000	1,350,000
Net change in fund balance	\$ (1,910,000)	(1,910,000)	(729,836)	588,813
Fund balance, beginning of year			1,911,904	1,323,091
Fund balance, end of year			\$ 1,182,068	1,911,904

**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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Interest on investments	\$ 7,000	7,000	13,043	12,115
Total revenues	7,000	7,000	13,043	12,115
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	7,000	7,000	13,043	12,115
Other financing sources (uses):				
Operating transfers out	(77,414)	(77,414)	(63,188)	(64,438)
Total other financing sources (uses)	(77,414)	(77,414)	(63,188)	(64,438)
Net change in fund balance	<u>\$ (70,414)</u>	<u>(70,414)</u>	(50,145)	(52,323)
Fund balance, beginning of year			1,324,863	1,377,186
Fund balance, end of year			<u>\$ 1,274,718</u>	<u>1,324,863</u>

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, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Interest on investments	\$ 200	200	107	187
Insurance proceeds	-	-	38,835	-
Transport revenue	55,000	55,000	-	-
Miscellaneous	-	-	4,300	-
Total revenues	55,200	55,200	43,242	187
Expenditures:				
Current:				
Repairs & maintenance	74,600	74,600	76,515	70,477
Fuel	89,500	89,500	119,256	97,348
Capital outlay:				
New vehicles	195,000	195,000	225,825	119,774
Total expenditures	359,100	359,100	421,596	287,599
Excess (deficiency) of revenues over (under) expenditures	(303,900)	(303,900)	(378,354)	(287,412)
Other financing sources (uses):				
Transfer from other funds	359,100	359,100	396,010	500,000
Total other financing sources (uses)	359,100	359,100	396,010	500,000
Net change in fund balance	\$ 55,200	55,200	17,656	212,588
Fund balance, beginning of year			212,588	-
Fund balance, end of year			\$ 230,244	212,588

**LIVINGSTON COUNTY, ILLINOIS**  
**HEALTH INSURANCE RESERVE ACCOUNT**

**SCHEDULE B-9**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Interest on investments	\$ -	-	86	-
Total revenues	-	-	86	-
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	86	-
Other financing sources (uses):				
Operating transfers in	-	-	52,591	-
Total other financing sources (uses)	-	-	52,591	-
Net change in fund balance	\$ -	-	52,677	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 52,677	-

**LIVINGSTON COUNTY, ILLINOIS**  
**WORKING CASH ACCOUNT**

**SCHEDULE B-10**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Interest on investments	\$ 750	750	6,584	2,321
Inter-fund loan	125,000	125,000	-	-
Total revenues	125,750	125,750	6,584	2,321
Expenditures				
Current:				
General and administration				
Inter-fund loan	125,000	125,000	-	-
Total expenditures	125,000	125,000	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 750</u>	<u>750</u>	6,584	2,321
Fund balance, beginning of year			558,793	556,472
Fund balance, end of year			<u>\$ 565,377</u>	<u>558,793</u>



COUNTY OF LIVINGSTON, ILLINOIS  
WINDFARM APPLICATION FEE ACCOUNT

SCHEDULE B-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
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	<u>\$ 125</u>	<u>125</u>	113	113
Fund balance, beginning of year			<u>187,984</u>	<u>187,871</u>
Fund balance, end of year			<u>\$ 188,097</u>	<u>187,984</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**PONTIAC HOST AGREEMENT ACCOUNT**

**SCHEDULE B-12**  
**(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Contract payments	\$ 3,250,000	3,250,000	3,781,663	3,999,266
Interest on investments	25,000	25,000	37,317	26,205
Grants	-	-	-	11,000
Total revenues	3,275,000	3,275,000	3,818,980	4,036,471
Expenditures:				
Current:				
Legal fees	-	-	48,787	177,429
Early retirement plan	81,500	81,500	81,473	880,748
LivCo Soil and Water Conservation	23,000	23,000	23,000	23,000
ETSB dispatch funding	229,500	229,500	216,670	250,710
Odell tower operations	20,000	20,000	18,429	14,032
Capital Outlay:				
General fund finance	5,862	5,862	24,736	6,516
ETSB capital	10,000	10,000	-	-
General capital projects	1,180	1,180	-	39,787
Equipment maintenance building	115,000	115,000	2,813	-
Zoning & subdivision regulations update	50,000	50,000	-	-
Emergency services vehicle	33,000	33,000	-	-
Generator monitoring system	7,596	7,596	-	-
Courthouse improvements	7,238	7,238	30,000	6,128
Highway building improvements	148,371	148,371	-	-
Law & justice building	424,828	424,828	22,959	36,015
Election equipment	300,000	300,000	-	-
Current capital projects	505,395	505,395	-	-
General fund information tech equipment	-	-	101,852	50,408
H&E building improvements	-	-	1,549	8,202
Equipment - Coroner	-	-	9,295	-
Public Safety facility	-	-	-	11,018
Sheriff technology expense	-	-	-	10,878
Treasurer tax bill equipment	-	-	-	8,918
Highway road & bridge improvements	-	-	-	166,757
GIS contour	-	-	-	29,500
GIS change detection	-	-	-	24,240
Total expenditures	1,962,470	1,962,470	581,563	1,744,286

**LIVINGSTON COUNTY, ILLINOIS**  
**PONTIAC HOST AGREEMENT ACCOUNT**

**SCHEDULE B-12**  
**(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Excess (deficiency) of revenues over (under) expenditures	1,312,530	1,312,530	3,237,417	2,292,185
Other financing sources (uses):				
Transfer to General Fund	(693,785)	(693,785)	(693,785)	(1,370,019)
Transfer to Vehicle Fund	(359,100)	(359,100)	(359,100)	-
Total other financing sources (uses)	(1,052,885)	(1,052,885)	(1,052,885)	(1,370,019)
Net change in fund balance	\$ 259,645	259,645	2,184,532	922,166
Fund balance, beginning of year			9,372,011	8,449,845
Fund balance, end of year			\$ 11,556,543	9,372,011

COUNTY OF LIVINGSTON, ILLINOIS  
RECREATION COMMITTEE ACCOUNT

SCHEDULE B-13

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Farm rental	\$ 35,453	35,453	32,231	64,463
Interest on investments	50	50	699	281
Total revenues	35,503	35,503	32,930	64,744
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	\$ (28,950)	(28,950)	32,930	64,744
Fund balance, beginning of year			129,285	64,541
Fund balance, end of year			\$ 162,215	129,285

**LIVINGSTON COUNTY, ILLINOIS**  
**CONSTRUCTION & BUILDING RENOVATION ACCOUNT**

**SCHEDULE B-14**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Interest on investments	\$ 60,000	60,000	71,179	63,820
Other revenue	-	-	-	25,163
Total revenues	60,000	60,000	71,179	88,983
Expenditures				
Capital projects	50,000	50,000	112,999	-
Demolition	100,000	100,000	581	329,931
Community Healthcare Program	218,124	218,124	152,994	203,218
Total expenditures	368,124	368,124	266,574	533,149
Excess (deficiency) of revenues over (under) expenditures	(308,124)	(308,124)	(195,395)	(444,166)
Other financing sources (uses):				
Transfer from Nursing Home Fund	-	-	-	542,311
Transfer to Enterprise Account	(250,000)	(250,000)	(250,000)	(1,500,000)
Transfer to Vehicle Account	-	-	-	(500,000)
Total other financing sources (uses)	(250,000)	(250,000)	(250,000)	(1,457,689)
Net change in fund balance	\$ (558,124)	(558,124)	(445,395)	(1,901,855)
Fund balance, beginning of year			7,150,053	9,051,908
Fund balance, end of year			\$ 6,704,658	7,150,053

COUNTY OF LIVINGSTON, ILLINOIS  
SOLAR FARM APPLICATION FEE ACCOUNT

SCHEDULE B-15

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Interest on investments	\$ -	-	6	-
Solar farm application fees	-	-	70,000	-
Total revenues	-	-	70,006	-
Expenditures:				
Current:				
General and administration	-	-	13,811	-
Total expenditures	-	-	13,811	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	56,195	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 56,195</u>	<u>-</u>

## **LIVINGSTON COUNTY, ILLINOIS**

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

#### **Fund Descriptions**

**For the Year Ended November 30, 2018**

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#### County Highway Fund

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

#### County Motor Fuel Tax Fund

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

#### County Aid to Bridges Fund

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

#### Matching Tax Fund

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

#### Mentally Deficient Persons Fund

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

#### Court Systems Fund

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

#### Social Security Fund

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

## **LIVINGSTON COUNTY, ILLINOIS**

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

#### **Fund Descriptions**

**For the Year Ended November 30, 2018**

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##### Law Library Fund

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

##### Indemnity Fund

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

##### Special Recording Fee Fund

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

##### Sheriff Drug Traffic Prevention Fund

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

##### Court Automation Fund

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

##### County Treasurer's Automation Fund

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

##### Victim Coordinator Services Fund

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

##### Veteran's Assistance Fund

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



## **LIVINGSTON COUNTY, ILLINOIS**

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

#### **Fund Descriptions**

**For the Year Ended November 30, 2018**

---

##### 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, 2018**

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##### 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, 2018

		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	\$	2,614,573	553,907	219,055	251,206	317,947	439,791	5,455
Certificates of deposit		2,327,500	300,000	-	150,000	250,000	-	-
Other investments		654,858	-	645,884	-	-	-	-
Receivables:								
Accounts		128,017	56,817	50,183	-	-	-	-
Accrued interest		616	155	-	78	78	94	-
Property taxes		272,229	68,412	-	34,486	34,599	41,675	-
Due from State of Illinois		25	-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets		5,997,818	979,291	915,122	435,770	602,624	481,560	5,455
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years		2,849,275	718,836	-	359,441	359,441	417,240	-
Total assets and deferred outflows	\$	8,847,093	1,698,127	915,122	795,211	962,065	898,800	5,455
<u>Liabilities</u>								
Accounts payable	\$	78,622	15,827	971	55,626	-	954	-
Due to others		14,908	-	-	-	-	-	-
Accrued items		36,030	21,936	8,827	-	-	-	-
Total liabilities		129,560	37,763	9,798	55,626	-	954	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		2,849,275	718,836	-	359,441	359,441	417,240	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		2,564,609	-	-	142,521	600,685	90,797	766
Committed		598,584	-	-	-	-	-	4,689
Assigned		2,705,065	941,528	905,324	237,623	1,939	389,809	-
Unassigned		-	-	-	-	-	-	-
Total fund balance		5,868,258	941,528	905,324	380,144	602,624	480,606	5,455
Total liabilities, deferred inflows, and fund balance	\$	8,847,093	1,698,127	915,122	795,211	962,065	898,800	5,455

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2018

		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	\$	93,321	4,374	13,613	23,819	9,198	30,123	4,718
Certificates of deposit		650,000	-	300,000	110,000	-	120,000	10,000
Other investments		-	-	-	-	-	-	-
Receivables:								
Accounts		1,234	-	8,500	-	-	-	4,283
Accrued interest		159	-	-	-	-	-	-
Property taxes		70,254	-	-	-	-	-	-
Due from State of Illinois		-	-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets		814,968	4,374	322,113	133,819	9,198	150,123	19,001
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years		705,100	-	-	-	-	-	-
Total assets and deferred outflows	\$	1,520,068	4,374	322,113	133,819	9,198	150,123	19,001
<u>Liabilities</u>								
Accounts payable	\$	-	2,039	-	-	-	-	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	-	-	-	-	-	-
Total liabilities		-	2,039	-	-	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		705,100	-	-	-	-	-	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		814,968	-	111,743	61,299	7,874	95,066	4,365
Committed		-	2,335	-	72,520	-	55,057	14,636
Assigned		-	-	210,370	-	1,324	-	-
Unassigned		-	-	-	-	-	-	-
Total fund balance		814,968	2,335	322,113	133,819	9,198	150,123	19,001
Total liabilities, deferred inflows, and fund balance	\$	1,520,068	4,374	322,113	133,819	9,198	150,123	19,001

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2018

		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	\$	10,697	142,541	8,767	15,751	9,655	17,245
Certificates of deposit		-	-	-	125,000	142,500	-
Other investments		8,974	-	-	-	-	-
Receivables:							
Accounts		-	-	-	-	-	-
Accrued interest		-	18	-	-	-	-
Property taxes		-	7,929	-	-	-	-
Due from State of Illinois		-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-
Total assets		19,671	150,488	8,767	140,751	152,155	17,245
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years		-	140,000	-	-	-	-
Total assets and deferred outflows	\$	19,671	290,488	8,767	140,751	152,155	17,245
<u>Liabilities</u>							
Accounts payable	\$	-	2,307	-	-	442	-
Due to others		-	-	-	-	-	-
Accrued items		-	5,267	-	-	-	-
Total liabilities		-	7,574	-	-	442	-
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years		-	140,000	-	-	-	-
<u>Fund Balance</u>							
Nonspendable		-	-	-	-	-	-
Restricted		18,934	142,914	1,578	27,003	49,004	13,401
Committed		737	-	7,189	113,748	102,709	-
Assigned		-	-	-	-	-	3,844
Unassigned		-	-	-	-	-	-
Total fund balance		19,671	142,914	8,767	140,751	151,713	17,245
Total liabilities, deferred inflows, and fund balance	\$	19,671	290,488	8,767	140,751	152,155	17,245

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2018

	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	\$ 12,366	2,099	548	16,112	7,533	-
Certificates of deposit	-	-	-	-	-	-
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	34
Property taxes	-	-	-	-	-	14,874
Due from State of Illinois	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	12,366	2,099	548	16,112	7,533	14,908
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	149,217
Total assets and deferred outflows	\$ 12,366	2,099	548	16,112	7,533	164,125
<u>Liabilities</u>						
Accounts payable	\$ -	-	-	-	-	-
Due to others	-	-	-	-	-	14,908
Accrued items	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	14,908
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	149,217
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	12,338	220	-	12,875	7,517	-
Committed	-	-	548	-	-	-
Assigned	28	1,879	-	3,237	16	-
Unassigned	-	-	-	-	-	-
Total fund balance	12,366	2,099	548	16,112	7,533	-
Total liabilities, deferred inflows, and fund balance	\$ 12,366	2,099	548	16,112	7,533	164,125

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2018

	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	\$ 17,364	15,743	39,595	289,105	27,634	15,291
Certificates of deposit	45,000	75,000	-	-	-	50,000
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	7,000
Accrued interest	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	25	-
Prepaid items	-	-	-	-	-	-
Total assets	62,364	90,743	39,595	289,105	27,659	72,291
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	-
Total assets and deferred outflows	\$ 62,364	90,743	39,595	289,105	27,659	72,291
<u>Liabilities</u>						
Accounts payable	\$ -	456	-	-	-	-
Due to others	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-
Total liabilities	-	456	-	-	-	-
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	-
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	55,631	89,516	37,443	71,422	22,438	72,291
Committed	6,733	-	-	217,683	-	-
Assigned	-	771	2,152	-	5,221	-
Unassigned	-	-	-	-	-	-
Total fund balance	62,364	90,287	39,595	289,105	27,659	72,291
Total liabilities, deferred inflows, and fund balance	\$ 62,364	90,743	39,595	289,105	27,659	72,291

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, 2018

	Totals	Special Revenue Funds					Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	
Revenues:							
Property taxes	\$ 2,711,540	681,423	-	343,497	344,616	415,103	-
Operating and capital grants	27,274	-	-	-	-	-	-
Motor fuel tax	819,300	-	819,300	-	-	-	-
Fees, fines, and charges for services	762,125	260,085	-	-	-	-	24,621
Interest	22,336	1,887	12,003	684	692	210	9
Other	107,180	1,612	68,997	32,967	-	2,876	-
Total revenues	4,449,755	945,007	900,300	377,148	345,308	418,189	24,630
Expenditures:							
Current:							
General administration	221,068	-	-	-	-	-	-
Public safety	31,699	-	-	-	-	-	-
Judiciary and court related	54,856	-	-	-	-	-	-
Public health and welfare	515,669	-	-	-	-	387,578	-
Transportation	1,847,205	845,975	721,772	279,458	-	-	-
Employee benefits	707,825	-	-	-	-	-	-
Capital Outlay	230,898	226,173	-	-	-	-	-
Total expenditures	3,609,220	1,072,148	721,772	279,458	-	387,578	-
Excess (deficiency) of revenues over (under) expenditures	840,535	(127,141)	178,528	97,690	345,308	30,611	24,630
Other financing sources (uses):							
Transfers in	26,560	-	-	-	-	-	-
Transfers out	(304,878)	(3,000)	-	-	-	-	(24,000)
Total other financing sources (uses)	(278,318)	(3,000)	-	-	-	-	(24,000)
Net change in fund balance	562,217	(130,141)	178,528	97,690	345,308	30,611	630
Fund balance, beginning of year	5,306,041	1,071,669	726,796	282,454	257,316	449,995	4,825
Fund balance, end of year	\$ 5,868,258	941,528	905,324	380,144	602,624	480,606	5,455



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, 2018

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 699,760	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	16,997	8,500	46,215	286	71,266	8,603
Interest	1,653	4	1,566	386	7	396	67
Other	-	-	-	-	115	-	-
Total revenues	701,413	17,001	10,066	46,601	408	71,662	8,670
Expenditures:							
Current:							
General administration	-	-	-	23,295	-	-	8,349
Public safety	-	-	-	-	3,099	-	-
Judiciary and court related	-	21,587	-	-	-	19,284	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	707,825	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	707,825	21,587	-	23,295	3,099	19,284	8,349
Excess (deficiency) of revenues over (under) expenditures	(6,412)	(4,586)	10,066	23,306	(2,691)	52,378	321
Other financing sources (uses):							
Transfers in	26,560	-	-	-	-	-	-
Transfers out	-	(2,084)	-	-	-	(15,000)	-
Total other financing sources (uses)	26,560	(2,084)	-	-	-	(15,000)	-
Net change in fund balance	20,148	(6,670)	10,066	23,306	(2,691)	37,378	321
Fund balance, beginning of year	794,820	9,005	312,047	110,513	11,889	112,745	18,680
Fund balance, end of year	\$ 814,968	2,335	322,113	133,819	9,198	150,123	19,001

**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, 2018**

	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	\$ -	78,989	-	-	-	-
Operating and capital grants	20,900	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	49,959	81,348	51,329	10,003
Interest	306	89	18	485	471	10
Other	-	200	-	-	-	-
Total revenues	21,206	79,278	49,977	81,833	51,800	10,013
Expenditures:						
Current:						
General administration	-	-	-	-	-	-
Public safety	-	-	-	8,205	-	6,476
Judiciary and court related	-	-	-	-	12,064	-
Public health and welfare	-	128,091	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	4,725	-	-
Total expenditures	-	128,091	-	12,930	12,064	6,476
Excess (deficiency) of revenues over (under) expenditures	21,206	(48,813)	49,977	68,903	39,736	3,537
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(20,900)	-	(50,000)	(96,894)	(15,000)	-
Total other financing sources (uses)	(20,900)	-	(50,000)	(96,894)	(15,000)	-
Net change in fund balance	306	(48,813)	(23)	(27,991)	24,736	3,537
Fund balance, beginning of year	19,365	191,727	8,790	168,742	126,977	13,708
Fund balance, end of year	\$ 19,671	142,914	8,767	140,751	151,713	17,245

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, 2018

	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	\$ -	-	-	-	-	148,152
Operating and capital grants	-	-	-	1,897	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	3,594	4,220	3,318	4,592	837	-
Interest	6	2	4	10	4	-
Other	-	-	-	-	-	-
Total revenues	3,600	4,222	3,322	6,499	841	148,152
Expenditures:						
Current:						
General administration	-	-	-	4,318	-	148,152
Public safety	-	-	-	-	-	-
Judiciary and court related	494	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	494	-	-	4,318	-	148,152
Excess (deficiency) of revenues over (under) expenditures	3,106	4,222	3,322	2,181	841	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(4,000)	(3,500)	(500)	-	-
Total other financing sources (uses)	-	(4,000)	(3,500)	(500)	-	-
Net change in fund balance	3,106	222	(178)	1,681	841	-
Fund balance, beginning of year	9,260	1,877	726	14,431	6,692	-
Fund balance, end of year	\$ 12,366	2,099	548	16,112	7,533	-

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, 2018

	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	-	-	-	-	4,477	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	78,332	10,481	9,964	-	10,575	7,000
Interest	163	315	21	630	21	217
Other	-	-	-	-	413	-
Total revenues	78,495	10,796	9,985	630	15,486	7,217
Expenditures:						
Current:						
General administration	29,259	-	-	-	-	7,695
Public safety	-	13,919	-	-	-	-
Judiciary and court related	-	-	1,427	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	29,259	13,919	1,427	-	-	7,695
Excess (deficiency) of revenues over (under) expenditures	49,236	(3,123)	8,558	630	15,486	(478)
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	(5,764)	(3,123)	8,558	630	486	(478)
Fund balance, beginning of year	68,128	93,410	31,037	288,475	27,173	72,769
Fund balance, end of year	\$ 62,364	90,287	39,595	289,105	27,659	72,291

LIVINGSTON COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet  
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 553,907
Certificates of deposit	300,000
Receivables, net	
Accounts	56,817
Accrued interest	155
Property taxes	68,412
Total assets	<u>979,291</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>718,836</u>
Total assets and deferred outflows	<u>\$ 1,698,127</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 15,827
Accrued items	21,936
Total liabilities	<u>37,763</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>718,836</u>
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Fund balance:

Assigned	<u>941,528</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,698,127</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 687,342	687,342	681,423	664,347
Township MFT engineering - roads	93,000	93,000	104,021	99,597
Township MFT engineering - bridges	27,500	27,500	36,525	38,896
Township CAB engineering	27,500	27,500	11,381	23,795
MFT Equipment rental	100,000	100,000	50,000	100,000
Interest on investments	1,600	1,600	1,887	1,962
Material sales to municipalities	10,000	10,000	9,528	7,326
Permit fees	20,000	20,000	21,550	31,288
Sale of used equipment	10,000	10,000	27,080	18,250
Miscellaneous	3,000	3,000	1,612	17,247
Total revenues	979,942	979,942	945,007	1,002,708
Expenditures:				
Salaries:				
Engineers and technicians	217,500	217,500	208,565	206,155
Secretary and bookkeeping	70,000	70,000	67,196	99,159
Day labor employees	225,300	225,300	222,643	225,502
Mileage of highway employees	1,000	1,000	-	803
Operating costs for office and garage	25,000	25,000	19,466	17,736
Copy machine	1,500	1,500	-	525
Advertising	1,500	1,500	-	916
Employee health insurance premiums	120,000	120,000	81,815	109,747
Gas, oil, and grease	75,000	75,000	61,472	40,641
Repair of machinery	75,000	75,000	82,505	43,227
Materials and supplies for road repairs	15,000	15,000	4,379	12,418
Repair of bridges and culverts	15,000	15,000	5,161	9,269
Miscellaneous	12,000	12,000	12,280	11,466
Purchase of machinery and equipment	230,000	230,000	226,173	186,028
Buildings and grounds maintenance	45,000	45,000	17,321	3,982
Computer hardware and software	12,000	12,000	3,289	34,309
Contractual services	150,000	150,000	59,883	17,748
Total expenditures	1,290,800	1,290,800	1,072,148	1,019,631
Excess (deficiency) of revenues over (under) expenditures	(310,858)	(310,858)	(127,141)	(16,923)
Other financing sources (uses):				
Transfer to General Fund	(3,000)	(3,000)	(3,000)	(3,000)
Net change in fund balance	\$ (313,858)	(313,858)	(130,141)	(19,923)
Fund balance, beginning of year			1,071,669	1,091,592
Fund balance, end of year			\$ 941,528	1,071,669

LIVINGSTON COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet  
November 30, 2018

<u>Assets</u>	
Cash on hand and in bank	\$ 219,055
Other investments	645,884
Accounts receivable	<u>50,183</u>
Total assets	<u>\$ 915,122</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 971
Accrued items	<u>8,827</u>
Total liabilities	<u>9,798</u>
Fund Balance:	
Assigned	<u>905,324</u>
Total liabilities and fund balance	<u>\$ 915,122</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Motor fuel tax	\$ 680,000	680,000	819,300	684,868
Reimbursements	57,100	57,100	57,050	56,300
Interest on investments	1,050	1,050	12,003	4,987
Miscellaneous	5,000	5,000	11,947	10,968
Total revenues	743,150	743,150	900,300	757,123
Expenditures:				
Salaries - County Engineer	114,200	114,200	113,976	112,591
Salaries - engineers	10,000	10,000	-	-
Salaries - day labor	230,000	230,000	208,999	201,900
Design & construction engineering	10,000	10,000	-	-
Right-of-way	2,000	2,000	-	-
Equipment expense	100,000	100,000	50,000	100,000
Construction - surface	220,000	220,000	-	-
Construction - bridge / culvert	220,000	220,000	-	-
General maintenance	419,500	419,500	348,797	269,898
Total expenditures	1,325,700	1,325,700	721,772	684,389
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (582,550)</u>	<u>(582,550)</u>	178,528	72,734
Fund balance, beginning of year			726,796	654,062
Fund balance, end of year			<u>\$ 905,324</u>	<u>726,796</u>



**Balance Sheet**  
**November 30, 2018**

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Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 251,206
Certificates of deposit	150,000
Receivables, net	
Accrued interest	78
Property taxes	34,486
Total assets	<u>435,770</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>359,441</u>
Total assets and deferred outflows	<u>\$ 795,211</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 55,626</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>359,441</u>
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Fund balance:

Restricted	142,521
Assigned	<u>237,623</u>
Total fund balance	<u>380,144</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 795,211</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 349,399	349,399	343,497	336,272
Interest on investments	50	50	684	804
Reimbursements	1,500	1,500	32,967	-
Total revenues	350,949	350,949	377,148	337,076
Expenditures:				
Design & construction engineering	100,000	100,000	79,297	103,745
Day labor construction	50,000	50,000	7,838	15,858
Construction: bridges / culverts	350,000	350,000	192,323	248,616
Total expenditures	500,000	500,000	279,458	368,219
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (149,051)</u>	<u>(149,051)</u>	97,690	(31,143)
Fund balance, beginning of year			282,454	313,597
Fund balance, end of year			<u>\$ 380,144</u>	<u>282,454</u>

LIVINGSTON COUNTY, ILLINOIS  
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet  
November 30, 2018

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Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 317,947
Certificates of deposit	250,000
Receivables, net	
Accrued interest	78
Property taxes	34,599
Total assets	<u>602,624</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>359,441</u>
Total assets and deferred outflows	<u>\$ 962,065</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>\$ 359,441</u>
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Fund balance:

Restricted	600,685
Assigned	<u>1,939</u>
Total fund balance	<u>602,624</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 962,065</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 347,585	347,585	344,616	337,424
Interest on investments	270	270	692	366
Total revenue	347,855	347,855	345,308	337,790
Expenditures:				
Design & construction engineering	50,000	50,000	-	-
Construction: surface	200,000	200,000	-	-
Construction: bridges / culverts	246,000	246,000	-	93,078
Total expenditures	496,000	496,000	-	93,078
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (148,145)</u>	<u>(148,145)</u>	345,308	244,712
Fund balance, beginning of year			257,316	12,604
Fund balance, end of year			<u>\$ 602,624</u>	<u>257,316</u>

LIVINGSTON COUNTY, ILLINOIS  
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet  
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 439,791
Receivables, net	
Accrued interest	94
Property taxes	<u>41,675</u>
Total assets	<u>481,560</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>417,240</u>
Total assets and deferred outflows	<u>\$ 898,800</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 954</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>417,240</u>
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Fund balance:

Restricted	90,797
Assigned	<u>389,809</u>
Total fund balance	<u>480,606</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 898,800</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 417,197	417,197	415,103	416,429
Interest on investments	250	250	210	273
Other	-	-	2,876	-
Total revenues	417,447	417,447	418,189	416,702
Expenditures:				
Staff salary and benefits	63,021	63,021	63,021	61,785
Board member expenses	1,020	1,020	1,020	1,020
Purchase of services:				
Futures Unlimited, Inc.	294,433	294,433	265,035	288,659
OSF Infant Toddler Enrichment Program	34,096	34,096	17,564	27,709
MOSAIC	10,000	10,000	11,868	8,087
Systems development	13,430	13,430	8,438	15,370
Adaptive recreation	6,130	6,130	2,740	-
Leases/rent	1,530	1,530	1,530	1,530
Travel and meals	3,570	3,570	3,570	3,570
Contractual	3,060	3,060	3,060	3,060
Equipment	2,040	2,040	1,980	2,040
Professional dues/expenses	5,712	5,712	5,712	5,712
Commodities	2,040	2,040	2,040	2,040
Total expenditures	440,082	440,082	387,578	420,582
Excess (deficiency) of revenues over (under) expenditures	\$ (22,635)	(22,635)	30,611	(3,880)
Fund balance, beginning of year			449,995	453,875
Fund balance, end of year			\$ 480,606	449,995

**LIVINGSTON COUNTY, ILLINOIS  
COURT SYSTEMS FUND**

**SCHEDULE C-13**

**Balance Sheet  
November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 5,455
Total assets	<u>\$ 5,455</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 766
Committed fund balance	4,689
Total fund balance	<u>\$ 5,455</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-14**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Charges for services	\$ 30,000	30,000	24,621	25,145
Interest on investments	10	10	9	10
Total revenues	<u>30,010</u>	<u>30,010</u>	<u>24,630</u>	<u>25,155</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>24,630</u>	<u>25,155</u>
Other financing sources (uses):				
Transfers out	(30,000)	(30,000)	(24,000)	(25,000)
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(24,000)</u>	<u>(25,000)</u>
Net change in fund balance	<u>\$ 10</u>	<u>10</u>	630	155
Fund balance, beginning of year			<u>4,825</u>	<u>4,670</u>
Fund balance, end of year			<u>\$ 5,455</u>	<u>4,825</u>

LIVINGSTON COUNTY, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet  
November 30, 2018

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Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 93,321
Certificates of deposit	650,000
Receivables, net	
Accounts	1,234
Accrued interest	159
Property taxes	70,254
Total assets	<u>814,968</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>705,100</u>
Total assets and deferred outflows	<u>\$ 1,520,068</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>\$ 705,100</u>
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Fund balance:

Restricted	<u>814,968</u>
Total deferred inflows and fund balance	<u>\$ 1,520,068</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
General property tax	\$ 705,103	705,103	699,760	700,800
Interest on investments	650	650	1,653	1,698
Total revenues	705,753	705,753	701,413	702,498
Expenditures:				
County payment to social security	720,000	720,000	707,825	682,369
Total expenditures	720,000	720,000	707,825	682,369
Excess (deficiency) of revenues over (under) expenditures	(14,247)	(14,247)	(6,412)	20,129
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	6,560	12,544
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	20,000	20,000	26,560	32,544
Net change in fund balance	\$ 5,753	5,753	20,148	52,673
Fund balance, beginning of year			794,820	742,147
Fund balance, end of year			\$ 814,968	794,820

LIVINGSTON COUNTY, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-17

Balance Sheet  
November 30, 2018

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Assets

Cash on hand and in bank	\$ 4,374
Total assets	<u>\$ 4,374</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	<u>\$ 2,039</u>
Fund balance:	
Committed	<u>2,335</u>
Total liabilities and fund balance	<u>\$ 4,374</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Law library fees	\$ 17,500	17,500	16,997	18,418
Interest on investments	5	5	4	7
Total revenues	17,505	17,505	17,001	18,425
Expenditures:				
Law library costs	18,000	18,000	21,587	17,285
Total expenditures	18,000	18,000	21,587	17,285
Excess (deficiency) of revenues over (under) expenditures	(495)	(495)	(4,586)	1,140
Other financing sources (uses):				
Transfers out	(2,150)	(2,150)	(2,084)	(1,917)
Total other financing sources (uses)	(2,150)	(2,150)	(2,084)	(1,917)
Net change in fund balance	<u>\$ (2,645)</u>	<u>(2,645)</u>	(6,670)	(777)
Fund balance, beginning of year			9,005	9,782
Fund balance, end of year			<u>\$ 2,335</u>	<u>9,005</u>

**LIVINGSTON COUNTY, ILLINOIS  
INDEMNITY FUND**

**SCHEDULE C-19**

**Balance Sheet  
November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 13,613
Certificates of deposit	300,000
Receivables, net	
Due from Collector	8,500
Total assets	<u>\$ 322,113</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 111,743
Assigned fund balance	210,370
Total fund balance	<u>\$ 322,113</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-20**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Fees	\$ -	-	8,500	8,780
Interest on investments	-	-	1,566	1,199
Total revenues	<u>-</u>	<u>-</u>	<u>10,066</u>	<u>9,979</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>	10,066	9,979
Fund balance, beginning of year			<u>312,047</u>	<u>302,068</u>
Fund balance, end of year			<u>\$ 322,113</u>	<u>312,047</u>

LIVINGSTON COUNTY, ILLINOIS  
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet  
November 30, 2018

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Assets

Cash on hand and in bank	\$ 23,819
Certificates of deposit	<u>110,000</u>
Total assets	<u>\$ 133,819</u>

Fund Balance

Restricted fund balance	\$ 61,299
Committed fund balance	<u>72,520</u>
Total fund balance	<u>\$ 133,819</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Fees	\$ 25,000	25,000	46,215	28,089
Interest on investments	350	350	386	387
Total revenues	25,350	25,350	46,601	28,476
Expenditures:				
Recorder's automation expense	50,000	50,000	23,295	34,020
Total expenditures	50,000	50,000	23,295	34,020
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (24,650)</u>	<u>(24,650)</u>	23,306	(5,544)
Fund balance, beginning of year			<u>110,513</u>	<u>116,057</u>
Fund balance, end of year			<u>\$ 133,819</u>	<u>110,513</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**SHERIFF DRUG TRAFFIC PREVENTION FUND**

**SCHEDULE C-23**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 9,198
Total assets	<u>\$ 9,198</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 7,874
Assigned fund balance	1,324
Total fund balance	<u>\$ 9,198</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-24**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Forfeited funds	\$ 800	800	286	5,186
Donations	-	-	115	-
Interest on investments	3	3	7	4
Total revenues	<u>803</u>	<u>803</u>	<u>408</u>	<u>5,190</u>
Expenditures:				
Drug traffic prevention	-	-	3,099	-
Total expenditures	<u>-</u>	<u>-</u>	<u>3,099</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 803</u>	<u>803</u>	(2,691)	5,190
Fund balance, beginning of year			<u>11,889</u>	<u>6,699</u>
Fund balance, end of year			<u>\$ 9,198</u>	<u>11,889</u>

**LIVINGSTON COUNTY, ILLINOIS  
COURT AUTOMATION FUND**

**SCHEDULE C-25**

**Balance Sheet  
November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 30,123
Certificates of deposit	120,000
Total assets	<u>\$ 150,123</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 95,066
Committed fund balance	55,057
Total fund balance	<u>\$ 150,123</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-26**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Court automation fees	\$ 55,500	55,500	71,266	71,730
Interest on investments	225	225	396	217
Total revenues	<u>55,725</u>	<u>55,725</u>	<u>71,662</u>	<u>71,947</u>
Expenditures:				
Automation	<u>40,000</u>	<u>40,000</u>	<u>19,284</u>	<u>31,680</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>19,284</u>	<u>31,680</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,725</u>	<u>15,725</u>	<u>52,378</u>	<u>40,267</u>
Other financing sources (uses):				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(5,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ 725</u>	<u>725</u>	<u>37,378</u>	<u>35,267</u>
Fund balance, beginning of year			<u>112,745</u>	<u>77,478</u>
Fund balance, end of year			<u>\$ 150,123</u>	<u>112,745</u>



**LIVINGSTON COUNTY, ILLINOIS**  
**COUNTY TREASURER'S AUTOMATION FUND**

**SCHEDULE C-27**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 4,718
Certificates of deposit	10,000
Due from collector	4,283
Total assets	<u>\$ 19,001</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,365
Committed fund balance	14,636
Total fund balance	<u>\$ 19,001</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-28**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Fees	\$ 7,500	7,500	8,603	8,472
Interest on investments	20	20	67	42
Total revenues	<u>7,520</u>	<u>7,520</u>	<u>8,670</u>	<u>8,514</u>
Expenditures:				
Treasurer's automation expenditures	<u>8,000</u>	<u>8,000</u>	<u>8,349</u>	<u>6,313</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>8,349</u>	<u>6,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (480)</u>	<u>(480)</u>	321	2,201
Fund balance, beginning of year			<u>18,680</u>	<u>16,479</u>
Fund balance, end of year			<u>\$ 19,001</u>	<u>18,680</u>

LIVINGSTON COUNTY, ILLINOIS  
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet  
November 30, 2018

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Assets

Cash on hand and in bank	\$	10,697
Other investments		<u>8,974</u>
Total assets	\$	<u><u>19,671</u></u>

Fund Balance

Restricted fund balance	\$	18,934
Committed fund balance		<u>737</u>
Total fund balance	\$	<u><u>19,671</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
State grant	\$ 20,900	20,900	20,900	22,642
Interest on investments	100	100	306	168
Total revenues	21,000	21,000	21,206	22,810
Expenditures				
Victim coordination expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	21,000	21,000	21,206	22,810
Other financing sources (uses):				
Transfers out	(18,000)	(18,000)	(20,900)	(18,000)
Total other financing sources (uses)	(18,000)	(18,000)	(20,900)	(18,000)
Net change in fund balance	\$ 3,000	3,000	306	4,810
Fund balance, beginning of year			19,365	14,555
Fund balance, end of year			\$ 19,671	19,365

LIVINGSTON COUNTY, ILLINOIS  
VETERANS ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet  
November 30, 2018

<u>Assets and Deferred Outflows of Resources</u>	
Cash on hand and in bank	\$ 142,541
Receivables, net	
Accrued interest	18
Property taxes	7,929
Total assets	<u>150,488</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>140,000</u>
Total assets and deferred outflows	<u>\$ 290,488</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,307
Accrued expenses	5,267
Total liabilities	<u>7,574</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>140,000</u>
Fund balance:	
Restricted	<u>142,914</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 290,488</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, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

	Appropriations		Year Ended November 30,	
	Original	Final	2018	2017
Revenues:				
Property tax	\$ 79,497	79,497	78,989	153,600
Interest on investments	100	100	89	119
Donations and other	-	-	200	2,965
Total revenues	79,597	79,597	79,278	156,684
Expenditures:				
Superintendent	31,000	31,000	32,445	31,484
Transportation of veterans - drivers' pay	27,000	27,000	28,552	25,950
Office help	18,500	18,500	17,514	17,279
IMRF	4,500	4,500	3,882	4,446
FICA	6,000	6,000	6,216	6,070
Unemployment	-	-	324	307
Van expenses	12,000	12,000	9,507	12,974
Office rent	4,800	4,800	4,800	4,800
Education and conventions	4,000	4,000	-	1,766
Superintendent's mileage	-	-	-	107
Mileage	250	250	881	286
Telephone	3,000	3,000	2,950	3,000
Postage	600	600	267	479
Veterans emergency assistance	3,000	3,000	257	-
Groceries and medicine	6,000	6,000	4,335	5,317
Rent for veterans	16,000	16,000	8,244	6,433
Utilities for veterans	6,000	6,000	6,043	4,992
Miscellaneous	1,000	1,000	28	29
Office supplies	3,000	3,000	1,846	1,872
Contingency	2,000	2,000	-	-
Capital outlay	-	-	-	22,374
Total expenditures	148,650	148,650	128,091	149,965
Excess (deficiency) of revenues over (under) expenditures	\$ (69,053)	(69,053)	(48,813)	6,719
Fund balance, beginning of year			191,727	185,008
Fund balance, end of year			\$ 142,914	191,727

**LIVINGSTON COUNTY, ILLINOIS  
COURT SECURITY FUND**

**SCHEDULE C-33**

**Balance Sheet  
November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 8,767
Total assets	<u>\$ 8,767</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,578
Committed fund balance	<u>7,189</u>
Total fund balance	<u>\$ 8,767</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-34**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Charges for services	\$ 60,000	60,000	49,959	52,655
Interest on investments	20	20	18	22
Total revenues	<u>60,020</u>	<u>60,020</u>	<u>49,977</u>	<u>52,677</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>49,977</u>	<u>52,677</u>
Other financing sources (uses):				
Transfers out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(50,000)</u>	<u>(55,000)</u>
Total other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(50,000)</u>	<u>(55,000)</u>
Net change in fund balance	<u>\$ 20</u>	<u>20</u>	<u>(23)</u>	<u>(2,323)</u>
Fund balance, beginning of year			<u>8,790</u>	<u>11,113</u>
Fund balance, end of year			<u>\$ 8,767</u>	<u>8,790</u>

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

**SCHEDULE C-35**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 15,751
Certificates of deposit	125,000
Total assets	<u>\$ 140,751</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 27,003
Committed fund balance	113,748
Total fund balance	<u>\$ 140,751</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-36**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Probation fees	\$ 118,500	118,500	81,348	90,510
Interest on investments	525	525	485	525
Other revenues	-	-	-	1,000
Total revenues	<u>119,025</u>	<u>119,025</u>	<u>81,833</u>	<u>92,035</u>
Expenditures:				
Contractual services	20,000	20,000	8,205	18,743
Capital outlay	-	-	4,725	21,785
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>12,930</u>	<u>40,528</u>
Excess (deficiency) of revenues over (under) expenditures	<u>99,025</u>	<u>99,025</u>	<u>68,903</u>	<u>51,507</u>
Other financing sources (uses):				
Transfers out	<u>(141,773)</u>	<u>(141,773)</u>	<u>(96,894)</u>	<u>(80,785)</u>
Total other financing sources (uses)	<u>(141,773)</u>	<u>(141,773)</u>	<u>(96,894)</u>	<u>(80,785)</u>
Net change in fund balance	<u>\$ (42,748)</u>	<u>(42,748)</u>	<u>(27,991)</u>	<u>(29,278)</u>
Fund balance, beginning of year			<u>168,742</u>	<u>198,020</u>
Fund balance, end of year			<u>\$ 140,751</u>	<u>168,742</u>

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

**SCHEDULE C-37**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 9,655
Certificates of deposit	142,500
Total assets	<u>\$ 152,155</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 442
Fund Balance:	
Restricted	49,004
Committed	102,709
Total fund balance	151,713
Total liabilities and fund balance	<u>\$ 152,155</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-38**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Document storage fees	\$ 35,000	35,000	51,329	46,357
Interest on investments	300	300	471	361
Total revenues	<u>35,300</u>	<u>35,300</u>	<u>51,800</u>	<u>46,718</u>
Expenditures:				
Document storage expenditures	<u>8,500</u>	<u>8,500</u>	<u>12,064</u>	<u>14,118</u>
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>12,064</u>	<u>14,118</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,800</u>	<u>26,800</u>	<u>39,736</u>	<u>32,600</u>
Other financing sources (uses):				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(7,500)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(7,500)</u>
Net change in fund balance	<u>\$ 11,800</u>	<u>11,800</u>	<u>24,736</u>	<u>25,100</u>
Fund balance, beginning of year			<u>126,977</u>	<u>101,877</u>
Fund balance, end of year			<u>\$ 151,713</u>	<u>126,977</u>



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

**SCHEDULE C-39**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 17,245
Total assets	<u>\$ 17,245</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 13,401
Assigned fund balance	3,844
Total fund balance	<u>\$ 17,245</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-40**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Forfeited funds	\$ 4,000	4,000	4,190	3,934
Circuit Clerk fees	2,000	2,000	5,813	1,072
Interest on investments	10	10	10	8
Total revenues	<u>6,010</u>	<u>6,010</u>	<u>10,013</u>	<u>5,014</u>
Expenditures:				
Drug traffic prevention expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,476</u>	<u>8,228</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,476</u>	<u>8,228</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,990)</u>	<u>(3,990)</u>	3,537	(3,214)
Fund balance, beginning of year			<u>13,708</u>	<u>16,922</u>
Fund balance, end of year			<u>\$ 17,245</u>	<u>13,708</u>

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

**SCHEDULE C-41**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 12,366
Total assets	<u>\$ 12,366</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 12,338
Assigned fund balance	28
Total fund balance	<u>\$ 12,366</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-42**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Fines, fees, and forfeitures	\$ 4,000	4,000	3,594	3,933
Interest on investments	5	5	6	5
Total revenues	<u>4,005</u>	<u>4,005</u>	<u>3,600</u>	<u>3,938</u>
Expenditures:				
Judiciary and court related	<u>1,000</u>	<u>1,000</u>	<u>494</u>	<u>2,326</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>494</u>	<u>2,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,005</u>	<u>3,005</u>	3,106	1,612
Fund balance, beginning of year			<u>9,260</u>	<u>7,648</u>
Fund balance, end of year			<u>\$ 12,366</u>	<u>9,260</u>

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

**SCHEDULE C-43**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 2,099
Total assets	<u>\$ 2,099</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 220
Assigned fund balance	1,879
Total fund balance	<u>\$ 2,099</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-44**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Arrestees fee	\$ 7,000	7,000	4,220	5,103
Interest on investments	3	3	2	3
Total revenues	<u>7,003</u>	<u>7,003</u>	<u>4,222</u>	<u>5,106</u>
Expenditures:				
Inmate prescriptions	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,003</u>	<u>7,003</u>	<u>4,222</u>	<u>5,106</u>
Other financing sources (uses):				
Transfers out	(7,000)	(7,000)	(4,000)	(7,000)
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,000)</u>	<u>(7,000)</u>
Net change in fund balance	<u>\$ 3</u>	<u>3</u>	222	(1,894)
Fund balance, beginning of year			<u>1,877</u>	<u>3,771</u>
Fund balance, end of year			<u>\$ 2,099</u>	<u>1,877</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**MAINTENANCE AND CHILD SUPPORT COLLECTION FUND**

**SCHEDULE C-45**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 548
Total assets	<u>\$ 548</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 548
Total fund balance	<u>\$ 548</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-46**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Maintenance and child support fees	\$ 4,750	4,750	3,318	4,125
Interest on investments	-	-	4	6
Total revenues	<u>4,750</u>	<u>4,750</u>	<u>3,322</u>	<u>4,131</u>
Expenditures				
General government expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,750</u>	<u>4,750</u>	<u>3,322</u>	<u>4,131</u>
Other financing sources (uses):				
Transfers out	(5,000)	(5,000)	(3,500)	(5,000)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(3,500)</u>	<u>(5,000)</u>
Net change in fund balance	<u>\$ (250)</u>	<u>(250)</u>	<u>(178)</u>	<u>(869)</u>
Fund balance, beginning of year			<u>726</u>	<u>1,595</u>
Fund balance, end of year			<u>\$ 548</u>	<u>726</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**VITAL RECORDS FUND**

**SCHEDULE C-47**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 16,112
Total assets	<u>\$ 16,112</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 12,875
Assigned fund balance	<u>3,237</u>
Total fund balance	<u>\$ 16,112</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-48**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
State grant	\$ 1,500	1,500	1,897	3,335
Fees	4,100	4,100	4,592	4,396
Interest on investments	5	5	10	8
Total revenues	<u>5,605</u>	<u>5,605</u>	<u>6,499</u>	<u>7,739</u>
Expenditures:				
Vital records expense	<u>5,500</u>	<u>5,500</u>	<u>4,318</u>	<u>2,762</u>
Total expenditures	<u>5,500</u>	<u>5,500</u>	<u>4,318</u>	<u>2,762</u>
Excess (deficiency) of revenues over (under) expenditures	<u>105</u>	<u>105</u>	<u>2,181</u>	<u>4,977</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>\$ (395)</u>	<u>(395)</u>	1,681	4,477
Fund balance, beginning of year			<u>14,431</u>	<u>9,954</u>
Fund balance, end of year			<u>\$ 16,112</u>	<u>14,431</u>

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

**SCHEDULE C-49**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 7,533
Total assets	<u>\$ 7,533</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 7,517
Assigned fund balance	16
Total fund balance	<u>\$ 7,533</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-50**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Forfeited funds	\$ -	-	837	870
Interest on investments	-	-	4	4
Total revenues	-	-	841	874
Expenditures:				
General administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	841	874
Fund balance, beginning of year			6,692	5,818
Fund balance, end of year			<u>\$ 7,533</u>	<u>6,692</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**COUNTY EXTENSION EDUCATION FUND**

**SCHEDULE C-51**

**Balance Sheet**  
**November 30, 2018**

<u>Assets and Deferred Outflows of Resources</u>			
Receivables, net			
Accrued interest		\$	34
Property taxes			14,874
Total assets			14,908
Deferred Outflows of Resources:			
Property taxes levied for subsequent years			149,217
Total assets and deferred outflows		\$	164,125
<u>Liabilities and Deferred Inflows of Resources</u>			
Liabilities:			
Due to others		\$	14,908
Deferred Inflows of Resources:			
Property taxes levied for subsequent years			149,217
Total liabilities and deferred inflows		\$	164,125

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-52**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Property tax	\$ 149,217	149,217	148,152	148,410
Total revenues	149,217	149,217	148,152	148,410
Expenditures:				
County cooperative extension education service	149,217	149,217	148,152	148,410
Total expenditures	149,217	149,217	148,152	148,410
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

**LIVINGSTON COUNTY, ILLINOIS**  
**GIS AUTOMATION FUND**

**SCHEDULE C-53**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 17,364
Certificates of deposit	45,000
Total assets	<u>\$ 62,364</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 55,631
Committed fund balance	6,733
Total fund balance	<u>\$ 62,364</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-54**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Fees	\$ 80,895	80,895	78,332	79,634
Interest on investments	55	55	163	54
Total revenues	<u>80,950</u>	<u>80,950</u>	<u>78,495</u>	<u>79,688</u>
Expenditures				
GIS automation expenditures	<u>29,259</u>	<u>29,259</u>	<u>29,259</u>	<u>30,654</u>
Total expenditures	<u>29,259</u>	<u>29,259</u>	<u>29,259</u>	<u>30,654</u>
Excess (deficiency) of revenues over (under) expenditures	<u>51,691</u>	<u>51,691</u>	<u>49,236</u>	<u>49,034</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>\$ (3,309)</u>	<u>(3,309)</u>	<u>(5,764)</u>	<u>(5,966)</u>
Fund balance, beginning of year			<u>68,128</u>	<u>74,094</u>
Fund balance, end of year			<u>\$ 62,364</u>	<u>68,128</u>



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

SCHEDULE C-55

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 15,743
Certificates of deposit	75,000
Total assets	<u>\$ 90,743</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 456
Fund balance:	
Restricted	\$ 89,516
Assigned	771
Total fund balance	90,287
Total liabilities and fund balance	<u>\$ 90,743</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Fees	\$ 12,750	12,750	10,481	12,543
Interest on investments	300	300	315	277
Total revenues	<u>13,050</u>	<u>13,050</u>	<u>10,796</u>	<u>12,820</u>
Expenditures:				
Contractual fees	10,000	10,000	13,919	4,925
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>13,919</u>	<u>4,925</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,050</u>	<u>3,050</u>	(3,123)	7,895
Fund balance, beginning of year			<u>93,410</u>	<u>85,515</u>
Fund balance, end of year			<u>\$ 90,287</u>	<u>93,410</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND**

**SCHEDULE C-57**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 39,595
Total assets	<u>\$ 39,595</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 37,443
Assigned fund balance	2,152
Total fund balance	<u>\$ 39,595</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-58**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Fees for services	\$ 8,000	8,000	9,964	8,846
Interest on investments	-	-	21	16
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>9,985</u>	<u>8,862</u>
Expenditures:				
Operation and administration expenses	<u>1,000</u>	<u>1,000</u>	<u>1,427</u>	<u>3,432</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,427</u>	<u>3,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7,000</u>	<u>7,000</u>	8,558	5,430
Fund balance, beginning of year			<u>31,037</u>	<u>25,607</u>
Fund balance, end of year			<u>\$ 39,595</u>	<u>31,037</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**ROAD USE AGREEMENT FUND**

**SCHEDULE C-59**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 289,105
Total assets	<u>\$ 289,105</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	217,683
Total fund balance	<u>\$ 289,105</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-60**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Reimbursements	\$ -	-	-	175,000
Interest on investments	-	-	630	622
Total revenues	-	-	630	175,622
Expenditures:				
Design & construction engineering	50,000	50,000	-	-
Construction - bridges / culverts	63,000	63,000	-	-
Total expenditures	113,000	113,000	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (113,000)</u>	<u>(113,000)</u>	630	175,622
Fund balance, beginning of year			288,475	112,853
Fund balance, end of year			<u>\$ 289,105</u>	<u>288,475</u>

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

**SCHEDULE C-61**

**Balance Sheet  
November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 27,634
Due from State of Illinois	25
Total assets	<u>\$ 27,659</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 22,438
Assigned fund balance	5,221
Total fund balance	<u>\$ 27,659</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-62**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
State grant	\$ 5,000	5,000	4,477	4,499
Fees	7,205	7,205	225	7,427
Cremation Permits	9,600	9,600	10,050	8,550
Autopsy Reports	550	550	300	425
Miscellaneous	650	650	413	548
Interest on investments	20	20	21	17
Total revenues	<u>23,025</u>	<u>23,025</u>	<u>15,486</u>	<u>21,466</u>
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,025</u>	<u>23,025</u>	<u>15,486</u>	<u>21,466</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>\$ 8,025</u>	<u>8,025</u>	486	6,466
Fund balance, beginning of year			27,173	20,707
Fund balance, end of year			<u>\$ 27,659</u>	<u>27,173</u>

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

**SCHEDULE C-63**

**Balance Sheet**  
**November 30, 2018**

<u>Assets</u>	
Cash on hand and in bank	\$ 15,291
Certificates of deposit	50,000
Accounts receivable, net	7,000
Total assets	<u>\$ 72,291</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 72,291
Total fund balance	<u>\$ 72,291</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2018**  
**(With Comparative Figures for the Year Ended November 30, 2017)**

**SCHEDULE C-64**

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Fees	\$ 8,000	8,000	7,000	7,350
Interest on investments	200	200	217	225
Total revenues	<u>8,200</u>	<u>8,200</u>	<u>7,217</u>	<u>7,575</u>
Expenditures:				
General government	<u>2,000</u>	<u>2,000</u>	<u>7,695</u>	<u>13,057</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>7,695</u>	<u>13,057</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,200</u>	<u>6,200</u>	(478)	(5,482)
Fund balance, beginning of year			<u>72,769</u>	<u>78,251</u>
Fund balance, end of year			<u>\$ 72,291</u>	<u>72,769</u>

## **LIVINGSTON COUNTY, ILLINOIS**

### **Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2018**

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#### **Private Purpose Trust Funds**

##### **Township Motor Fuel Tax Fund**

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

##### **Township Bridge Program Fund**

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

#### **Agency Funds**

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

LIVINGSTON COUNTY, ILLINOIS  
PRIVATE PURPOSE TRUST FUNDS

SCHEDULE D-1

Combining Statement of Fiduciary Net Position

November 30, 2018

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

	November 30, 2018			November 30, 2017
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 155,483	141,195	296,678	140,758
Certificates of deposit	-	40,000	40,000	120,000
Other investments	2,093,981	-	2,093,981	2,207,454
Accrued interest receivable	-	15	15	35
Due from State of Illinois	177,937	11,702	189,639	182,139
Total assets	<u>\$ 2,427,401</u>	<u>192,912</u>	<u>2,620,313</u>	<u>2,650,386</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 9,106	188,738	197,844	80,258
Net Position:				
Restricted for township transportation projects	2,418,295	4,174	2,422,469	2,570,128
Total liabilities and net position	<u>\$ 2,427,401</u>	<u>192,912</u>	<u>2,620,313</u>	<u>2,650,386</u>

LIVINGSTON COUNTY, ILLINOIS  
PRIVATE PURPOSE TRUST FUNDS

SCHEDULE D-2

Combining Statement of Changes in Fiduciary Net Position  
For the Year Ended November 30, 2018  
(With Comparative Figures for the Year Ended November 30, 2017)

	Year Ended November 30, 2018			Year Ended November 30, 2017
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 2,246,276	455,272	2,701,548	2,381,530
Interest on investments	38,792	361	39,153	19,990
Miscellaneous	1,991	6,722	8,713	-
Total revenues	<u>2,287,059</u>	<u>462,355</u>	<u>2,749,414</u>	<u>2,401,520</u>
Deductions:				
Transportation	<u>2,296,960</u>	<u>600,113</u>	<u>2,897,073</u>	<u>2,802,941</u>
Total expenditures	<u>2,296,960</u>	<u>600,113</u>	<u>2,897,073</u>	<u>2,802,941</u>
Net additions (deductions)	(9,901)	(137,758)	(147,659)	(401,421)
Net position, beginning of year	<u>2,428,196</u>	<u>141,932</u>	<u>2,570,128</u>	<u>2,971,549</u>
Net position, end of year	<u>\$ 2,418,295</u>	<u>4,174</u>	<u>2,422,469</u>	<u>2,570,128</u>



LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities  
November 30, 2018

	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	\$ 9,561,358	7,265,922	501	488,585	27,462	10,159
Certificates of deposit	75,229	-	-	75,229	-	-
Other investments	-	-	-	-	-	-
Delinquent taxes receivable	10,262	10,262	-	-	-	-
Total assets	<u>\$ 9,646,849</u>	<u>7,276,184</u>	<u>501</u>	<u>563,814</u>	<u>27,462</u>	<u>10,159</u>
<u>Liabilities</u>						
Liabilities:						
Due to taxing bodies	\$ 7,126,125	7,126,125	-	-	-	-
Due to others	2,520,724	150,059	501	563,814	27,462	10,159
Total liabilities	<u>\$ 9,646,849</u>	<u>7,276,184</u>	<u>501</u>	<u>563,814</u>	<u>27,462</u>	<u>10,159</u>

LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE E-1  
(CONTINUED)

Combining Statement of Assets and Liabilities  
November 30, 2018

	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	\$ 69	1	491,032	450	823,639	111,994	341,544
Certificates of deposit	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 69</u>	<u>1</u>	<u>491,032</u>	<u>450</u>	<u>823,639</u>	<u>111,994</u>	<u>341,544</u>
<u>Liabilities</u>							
Liabilities:							
Due to taxing bodies	\$ -	-	-	-	-	-	-
Due to others	69	1	491,032	450	823,639	111,994	341,544
Total liabilities	<u>\$ 69</u>	<u>1</u>	<u>491,032</u>	<u>450</u>	<u>823,639</u>	<u>111,994</u>	<u>341,544</u>

**Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2018**

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
Balance, November 30, 2017	\$ 7,464,717	5,226,403	501	529,159	32,367	8,090
Increases	93,410,515	67,141,768	-	132,053	110	10,794,753
Deductions	(91,228,383)	(65,091,987)	-	(97,398)	(5,015)	(10,792,684)
Balance, November 30, 2018	<u>\$ 9,646,849</u>	<u>7,276,184</u>	<u>501</u>	<u>563,814</u>	<u>27,462</u>	<u>10,159</u>

LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE E-2  
(CONTINUED)

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2018

	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, 2017	\$ 49	1	662,131	450	698,886	28,631	278,049
Increases	4,346,528	5,897,466	499	-	2,132,645	1,341,671	1,623,022
Deductions	(4,346,508)	(5,897,466)	(171,598)	-	(2,007,892)	(1,258,308)	(1,559,527)
Balance, November 30, 2018	<u>\$ 69</u>	<u>1</u>	<u>491,032</u>	<u>450</u>	<u>823,639</u>	<u>111,994</u>	<u>341,544</u>

LIVINGSTON COUNTY, ILLINOIS  
CIRCUIT CLERK'S AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2018

	Totals	Juror Service Account	Judicial Sales Account	Correctional Center Reimbursements Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2017	\$ 698,886	6,647	98,843	424	-	66	592,906
Increases	2,132,645	48,213	49	14,745	39,944	-	2,029,694
Deductions	(2,007,892)	(48,191)	-	(14,735)	(39,944)	-	(1,905,022)
Balance, November 30, 2018	<u>\$ 823,639</u>	<u>6,669</u>	<u>98,892</u>	<u>434</u>	<u>-</u>	<u>66</u>	<u>717,578</u>

**Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2018**

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2017	\$ 28,631	2,943	24,301	1,387
Increases	1,341,671	535,960	805,247	464
Deductions	(1,258,308)	(537,298)	(720,734)	(276)
Balance, November 30, 2018	<u>\$ 111,994</u>	<u>1,605</u>	<u>108,814</u>	<u>1,575</u>

LIVINGSTON COUNTY, ILLINOIS  
SHERIFF'S AGENCY FUNDS

SCHEDULE E-5

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2018

	Totals	Jail Residents' Welfare Account	Jail Commissary Account	Inmate Phones Account	Calendar Fund Account	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, 2017	\$ 278,049	55,065	44,995	88,557	3,752	30,844	3,177	-	2,709	28,943	2,899	17,108
Increases	1,623,022	926,534	80,718	80,785	2,375	38,122	414,920	61,356	3,250	7,354	2,860	4,748
Deductions	(1,559,527)	(922,106)	(95,254)	(31,745)	(2,048)	-	(414,897)	(61,356)	(1,704)	(23,359)	(1,583)	(5,475)
Balance, November 30, 2018	<u>\$ 341,544</u>	<u>59,493</u>	<u>30,459</u>	<u>137,597</u>	<u>4,079</u>	<u>68,966</u>	<u>3,200</u>	<u>-</u>	<u>4,255</u>	<u>12,938</u>	<u>4,176</u>	<u>16,381</u>

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

	Tax Year				
	2013	2014	2015	2016	2017
Assessed valuations	\$ 661,799,891	657,428,296	672,226,209	678,811,338	700,770,885
Tax rates:					
County Levies:					
General (Corporate)	0.29170	0.32418	0.34698	0.36253	0.37448
IMRF / SLEP	0.21835	0.18253	0.18816	0.18265	0.14875
County Highway	0.10089	0.10089	0.09941	0.09805	0.09774
County Aid to Bridges	0.05045	0.05045	0.04918	0.04963	0.04927
Tuberculosis Clinic	0.00446	0.00426	0.00402	0.00397	0.00385
Federal Aid Highway Matching	0.05000	0.05000	0.05000	0.04980	0.04943
County Health	0.05922	0.05704	0.05579	0.05502	0.05339
Tort Judgement & Liability					
Insurance	0.04534	0.07606	0.05652	0.05575	0.09324
Social Security	0.12107	0.09887	0.10487	0.10343	0.10037
County Extension Education	0.02108	0.02226	0.02220	0.02190	0.02125
Veterans' Assistance	0.02287	0.02351	0.02299	0.02267	0.01133
Unemployment Insurance	0.00000	0.00153	0.00149	0.00441	0.00428
Subtotal	0.98543	0.99158	1.00161	1.00981	1.00738
Mental Health Levies:					
Mental Health Board 708	0.13522	0.13884	0.13309	0.13392	0.12973
Mental Health Board 377	0.06083	0.06246	0.06108	0.06146	0.05954
Subtotal	0.19605	0.20130	0.19417	0.19538	0.18927
Total all levies	1.18148	1.19288	1.19578	1.20519	1.19665
Tax extensions:					
County Levies:					
General (Corporate)	\$ 1,930,470	2,131,251	2,332,490	2,460,895	2,624,247
IMRF / SLEP	1,445,040	1,200,004	1,264,861	1,239,849	1,042,397
County Highway	667,690	663,279	668,260	665,575	684,933
County Aid to Bridges	333,878	331,673	330,601	336,894	345,270
Tuberculosis Clinic	29,516	28,006	27,023	26,949	26,980
Federal Aid Highway Matching	330,900	328,714	336,113	338,048	346,391
County Health	391,918	374,997	375,035	373,482	374,142
Tort Judgement & Liability					
Insurance	300,060	500,040	379,942	378,437	653,399
Social Security	801,241	649,999	704,964	702,095	703,364
County Extension Education	139,507	146,344	149,234	148,660	148,914
Veterans' Assistance	151,354	154,561	154,545	153,887	79,397
Unemployment Insurance	-	10,059	10,016	29,936	29,993
Subtotal	6,521,575	6,518,927	6,733,085	6,854,705	7,059,426
Mental Health Levies:					
Mental Health Board 708	894,886	912,773	894,666	909,064	909,110
Mental Health Board 377	402,573	410,630	410,596	417,197	417,239
Subtotal	1,297,459	1,323,403	1,305,262	1,326,262	1,326,349
Total all levies	\$ 7,819,033	7,842,331	8,038,347	8,180,966	8,385,775
Tax Collections	\$ 7,800,534	7,827,239	8,028,329	8,165,922	8,342,618



***OTHER REQUIRED REPORTING***



CERTIFIED PUBLIC ACCOUNTANTS

116 E. Washington Street  
Suite One  
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA BLUMBERG, CPA  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
STEPHANIE HEISNER

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2018, 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 3, 2019.

**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.

## **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 3, 2019.

## **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 3, 2019