

LIVINGSTON COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2019

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
INDEPENDENT AUDITORS' REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4-13
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statement – Statement of Net Position (Statement A)	14
Government-wide Financial Statement – Statement of Activities (Statement B)	15
Balance Sheet – Governmental Funds (Statement C)	16-17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (Statement D)	18-20
Statement of Fiduciary Net Position (Statement E)	21
Statement of Changes in Fiduciary Net Position – Private Purpose Trust Funds (Statement F)	22
NOTES TO BASIC FINANCIAL STATEMENTS	23-57
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
General Fund (Schedule A-1)	58
Public Health Fund (Schedule A-2)	59-60
Illinois Municipal Retirement Fund (Schedule A-3)	61
Mental Health Fund (Schedule A-4)	62

Table of Contents

	PAGE
REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED):	
Illinois Municipal Retirement Fund Benefits:	
Schedules of Changes in Employer's Net Pension Liability and Related Ratios	
Regular Plan (Schedule 1)	63
Sheriff's Law Enforcement Personnel Plan (Schedule 2)	64
Veteran's Assistance Commission Employees (Schedule 3).....	65
Schedules of Employer Contributions (Schedule 4)	66
Other Post-Employment Benefits:	
Schedule of Funding Progress (Schedule 5)	67
Schedule of Employer Contributions (Schedule 6)	68
Notes to Required Supplementary Information	69
OTHER SUPPLEMENTARY INFORMATION:	
General Fund:	
Combining Balance Sheet (Schedule B-1)	70-71
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance (Schedule B-2)	72-73
<i>General Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-3)	74-87
<i>Tort Judgment Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-4)	88
<i>Unemployment Insurance Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-5)	89

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
General Fund (Continued):	
<i>Livingston County Enterprise Zone Offset Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-6).....	90
<i>Streator Host Agreement Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-7).....	91
<i>Vehicle Replacement & Maintenance Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-8).....	92
<i>Health Insurance Reserve Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-9).....	93
<i>Working Cash Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-10).....	94
<i>Windfarm Application Fee Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-11).....	95
<i>Pontiac Host Agreement Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-12).....	96-97
<i>Recreation Committee Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-13).....	98
<i>Construction & Building Renovation Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-14).....	99
<i>Solar Farm Application Fee Account:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule B-15).....	100

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
Non-major Special Revenue Funds:	
Fund Descriptions.....	101-104
Combining Balance Sheet (Schedule C-1).....	105-109
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Schedule C-2)	110-114
County Highway Fund:	
Balance Sheet (Schedule C-3).....	115
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-4).....	116
County Motor Fuel Tax Fund:	
Balance Sheet (Schedule C-5).....	117
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-6).....	118
County Aid to Bridges Fund:	
Balance Sheet (Schedule C-7).....	119
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-8).....	120
Matching Tax Fund:	
Balance Sheet (Schedule C-9).....	121
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-10).....	122
Mentally Deficient Persons Fund:	
Balance Sheet (Schedule C-11).....	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-12).....	124

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Court Systems Fund:	
Balance Sheet (Schedule C-13).....	125
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-14).....	125
Social Security Fund:	
Balance Sheet (Schedule C-15).....	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-16).....	127
Law Library Fund:	
Balance Sheet (Schedule C-17).....	128
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-18).....	129
Indemnity Fund:	
Balance Sheet (Schedule C-19).....	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-20).....	130
Special Recording Fee Fund:	
Balance Sheet (Schedule C-21).....	131
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-22).....	132
Sheriff Drug Traffic Prevention Fund:	
Balance Sheet (Schedule C-23).....	133
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-24).....	133

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Court Automation Fund:	
Balance Sheet (Schedule C-25).....	134
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-26).....	134
County Treasurer’s Automation Fund:	
Balance Sheet (Schedule C-27).....	135
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-28).....	135
Victim Coordinator Services Fund:	
Balance Sheet (Schedule C-29).....	136
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-30).....	137
Veterans Assistance Fund:	
Balance Sheet (Schedule C-31).....	138
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-32).....	139
Court Security Fund:	
Balance Sheet (Schedule C-33).....	140
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-34).....	140
Probation Services Fee Fund:	
Balance Sheet (Schedule C-35).....	141
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-36).....	141

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Document Storage Fund:	
Balance Sheet (Schedule C-37)	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-38)	142
State’s Attorney Drug Traffic Prevention Fund:	
Balance Sheet (Schedule C-39)	143
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-40)	143
State’s Attorney Automation Fund:	
Balance Sheet (Schedule C-41)	144
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-42)	144
Arrestees’ Medical Costs Fund:	
Balance Sheet (Schedule C-43)	145
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-44)	145
Maintenance and Child Support Collection Fund:	
Balance Sheet (Schedule C-45)	146
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-46)	146
Vital Records Fund:	
Balance Sheet (Schedule C-47)	147
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-48)	147

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Sheriff E-Citation Fund:	
Balance Sheet (Schedule C-49).....	148
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-50).....	148
County Extension Education Fund:	
Balance Sheet (Schedule C-51).....	149
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-52).....	149
GIS Automation Fund:	
Balance Sheet (Schedule C-53).....	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-54).....	150
Animal Control – Low Cost Spay & Neuter Fees Fund:	
Balance Sheet (Schedule C-55).....	151
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-56).....	151
Circuit Clerk Operation and Administration Fund:	
Balance Sheet (Schedule C-57).....	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-58).....	152
Road Use Agreement Fund:	
Balance Sheet (Schedule C-59).....	153
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-60).....	153

LIVINGSTON COUNTY, ILLINOIS

Table of Contents

	PAGE
Non-major Special Revenue Funds (Continued):	
Coroner's Fees Fund:	
Balance Sheet (Schedule C-61)	154
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-62)	154
Tax Sale in Error Fund:	
Balance Sheet (Schedule C-63)	155
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-64)	155
Fiduciary Funds:	
Fund Descriptions	156
Private Purpose Trust Funds:	
Combining Statement of Fiduciary Net Position (Schedule D-1)	157
Combining Statement of Changes in Fiduciary Net Position (Schedule D-2)	158
Agency Funds:	
Combining Statement of Assets and Liabilities (Schedule E-1)	159-160
Combining Statement of Changes in Assets and Liabilities (Schedule E-2)	161-162
Circuit Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule E-3)	163
County Clerk's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule E-4)	164
Sheriff's Agency Funds:	
Combining Statement of Changes in Assets and Liabilities (Schedule E-5)	165
Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (Schedule 7)	166

Table of Contents

	PAGE
OTHER REQUIRED REPORTING	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	167-168

INDEPENDENT AUDITORS' REPORT



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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, 2019, 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, 2019, 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, 2018, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 3, 2019, we expressed unmodified opinions on the respective financial statements of the governmental activities, 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 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 8, 2020, on our consideration of Livingston County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Livingston County, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 8, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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, 2019. 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 \$1,342,822 to \$88,408,483 in 2019 from \$87,065,661 in 2018.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$1,342,822 on the government-wide financial statements.
- During the current fiscal year, \$551,384 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 and capital purchases. Additionally, \$750,000 was transferred to the Enterprise Zone Offset Account for the Pontiac Host Agreement Account for economic development grants. Revenue from the Cook County and Federal Inmate Program contributed \$2,921,642 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$29,269,622 which represents a 7% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$1,626,052, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,880,999, and the Mental Health Fund ended the year with a fund balance of \$1,461,498. Overall, the County's governmental funds ended the year with a fund balance of \$40,914,572 which represents an increase of 8.2% over the prior year.
- The General Fund's total expenditures of \$15,574,517 were \$6,324,773 less than the \$21,899,290 budgeted for the 2019 fiscal year, largely due to anticipated capital projects that did not materialize during the year. Within the General Fund, the General Account's total expenditures were \$466,342 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, 2019

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, 2019

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, 2019

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 2019. 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, 2019

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 4.88% for 2019 from 8.11% in 2018, a 40% decrease. The Sheriff's Law Enforcement Personnel Plan rate decreased from 20.02% in 2018 to 19.70% in 2019, a 1.6% 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, 2019

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

Condensed Financial Information

Statement of Net Position			
	Governmental Activities		% Change
	2019	2018	2018-2019
<u>Assets</u>			
Current and other assets	\$ 41,995,880	42,587,501	-1.39%
Capital assets	51,629,858	51,903,792	-0.53%
Total assets	93,625,738	94,491,293	-0.92%
<u>Deferred Outflows of Resources</u>			
Deferred property taxes	8,855,679	8,674,140	2.09%
Deferred outflows from pensions & OPEB	11,778,502	4,289,274	174.60%
Total deferred outflows	20,634,181	12,963,414	59.17%
<u>Liabilities</u>			
Current and other liabilities	1,159,200	880,210	31.70%
Long-term liabilities	10,544,076	3,774,514	179.35%
Total liabilities	11,703,276	4,654,724	151.43%
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	8,855,679	8,674,140	2.09%
Deferred outflows from pensions	5,292,481	7,060,182	-25.04%
Total deferred inflows	14,148,160	15,734,322	-10.08%
<u>Net Position</u>			
Net investment in capital assets	50,947,988	51,903,792	-1.84%
Restricted	5,733,239	4,780,207	19.94%
Unrestricted	31,727,256	30,381,662	4.43%
Total net position	\$ 88,408,483	87,065,661	1.54%

Assets:

At November 30, 2019, total governmental assets, excluding deferred outflows of resources, were \$93,625,738 compared to \$94,491,293 at November 30, 2018. Cash, investments, and receivables increased, while the net pension asset decreased in the current year, resulting in an overall decrease in total assets.

Liabilities:

At November 30, 2019, total governmental liabilities, excluding deferred inflows of resources, were \$11,703,276, versus \$4,654,724 at November 30, 2018. The significant increase is due primarily to an increase in the net pension liability of \$7.5 million.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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

Condensed Financial Information (Continued)

Net Position:

At November 30, 2019, the County's governmental equity was \$88,408,483, an increase of \$1,342,822 from November 30, 2018.

	Change in Net Position		
	Governmental Activities		% Change
	2019	2018	2018-2019
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 9,563,242	8,781,337	8.90%
Operating grants and contributions	2,343,701	2,464,012	-4.88%
General revenues:			
Property taxes	8,588,004	8,342,481	2.94%
Other taxes	4,280,679	4,110,694	4.14%
Interest	387,855	186,400	108.08%
Miscellaneous	411,938	332,549	23.87%
Total revenues	25,575,419	24,217,473	5.61%
Program expenses:			
General and administration	5,936,771	5,769,799	2.89%
Public safety	7,501,067	7,370,933	1.77%
Judiciary and court related	3,416,914	3,251,891	5.07%
Public health and welfare	4,679,393	4,529,142	3.32%
Transportation	2,696,134	2,541,193	6.10%
Interest expense	2,318	-	N/A
Total expenses	24,232,597	23,462,957	3.28%
Change in net position	1,342,822	754,516	-77.97%
Net position, beginning of year	87,065,661	86,311,145	0.87%
Net position, end of year	\$ 88,408,483	87,065,661	1.54%

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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

Condensed Financial Information (Continued)

Total Revenues:

Governmental revenues increased by \$1,357,946 from fiscal year 2018 to fiscal year 2019. Fines and fees revenues increased in 2019 due to an increase in reimbursements for Federal and Cook County inmates. Property taxes and revenues from other taxes also increased, while interest income more than doubled due to improved rates.

Total Expenses:

Total governmental expenses increased \$769,640 for the year ended November 30, 2019 compared to the year ended November 30, 2018. The increase is primarily attributable to an increased net pension expense from the IMRF pension plan. The majority of the expenditures in the County budget continue to be salaries and benefits. Personnel expenses (salaries/wages, and health and life insurance expenses) for the General Fund employees as a percentage of the General Fund expenses are approximately 53%.

	Governmental Activities			
	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
General and administration	\$ 5,936,771	5,769,799	5,014,342	4,931,634
Public safety	7,501,067	7,370,933	3,832,054	4,440,736
Judiciary and court related	3,416,914	3,251,891	2,233,846	2,161,604
Public health and welfare	4,679,393	4,529,142	(1,187,067)	(1,597,474)
Transportation	2,696,134	2,541,193	2,430,161	2,281,108
Interest expense	2,318	-	2,318	-
Total	<u>\$ 24,232,597</u>	<u>23,462,957</u>	<u>12,325,654</u>	<u>12,217,608</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, 2019

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 \$6,324,773. Within the General Fund, the General Account's expenditures were \$466,342 less than budgeted.

Major Special Revenue Funds

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

Capital Assets

At November 30, 2019, the Livingston County had \$51,626,858 invested in governmental capital assets. See Note 4 for more information on capital assets.

Capital Assets at Year-End (Net of Depreciation)

	Governmental Activities	
	<u>2019</u>	<u>2018</u>
Land	\$ 2,679,430	2,679,430
Construction in progress	649,376	-
Buildings	38,860,316	39,822,563
Infrastructure	5,599,186	5,990,403
Vehicles	584,886	381,741
Machinery and equipment	694,612	612,866
Computer equipment	399,057	35,269
Computer software	-	-
Dispatch equipment	2,159,995	2,381,520
Totals	<u>\$ 51,626,858</u>	<u>51,903,792</u>

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Long-Term Obligations

At November 30, 2019, the County had \$10,619,650 in long-term obligations outstanding, including \$681,870 in capital lease payable. See Note 5 to the financial statements for additional detail.

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, 2019

(With Comparative Figures for November 30, 2018)

	2019	2018
<u>Assets</u>		
Cash on hand and in bank	\$ 18,629,939	22,670,425
Certificates of deposit	11,967,483	8,811,190
Other investments	8,502,919	4,701,263
Receivables (net of estimated uncollectible):		
Accounts	1,204,588	971,645
Accrued interest	9,138	11,853
Property taxes	958,282	837,279
Due from State of Illinois	661,248	653,799
Prepays	462	-
Inventories	61,821	36,493
Net pension asset	-	3,893,554
Capital assets:		
Land and construction in progress	3,328,806	2,679,430
Other capital assets, net of accumulated depreciation	48,301,052	49,224,362
Total capital assets	51,629,858	51,903,792
Total assets	93,625,738	94,491,293
<u>Deferred Outflows of Resources</u>		
Property taxes levied for subsequent years	8,855,679	8,674,140
Deferred outflows from retirement benefits	161,534	166,028
Deferred outflows from pensions	11,616,968	4,123,246
Total deferred outflows of resources	20,634,181	12,963,414
<u>Liabilities</u>		
Accounts payable	449,166	247,390
Accrued items	617,941	617,912
Due to others	16,519	14,908
Capital lease payable:		
Due in one year	75,574	-
Due in more than one year	606,296	-
Compensated absences	1,690,923	1,783,797
Net pension liability	7,451,837	1,216,603
Net OPEB liability	795,020	774,114
Total liabilities	11,703,276	4,654,724
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	8,855,679	8,674,140
Deferred inflows from retirement benefits	37,039	42,265
Deferred inflows from pensions	5,255,442	7,017,917
Total deferred inflows of resources	14,148,160	15,734,322
<u>Net Position</u>		
Net investment in capital assets	50,947,988	51,903,792
Restricted for:		
Roads and bridges	1,256,007	814,628
Retirement	2,719,468	2,451,013
Public health and welfare	263,581	233,711
Judiciary and court related	221,140	166,125
Public safety	116,652	167,969
Recordkeeping	147,257	61,299
General government	392,712	305,908
Insurance	616,422	579,554
Unrestricted	31,727,256	30,381,662
Total net position	\$ 88,408,483	87,065,661

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, 2019

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

	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	2019	2018
Governmental activities:						
General and administration	\$ 5,936,771	891,528	30,901	-	(5,014,342)	(4,931,634)
Public safety	7,501,067	3,123,075	539,139	-	(3,838,853)	(4,440,736)
Judiciary and court related	3,416,914	867,653	322,214	-	(2,227,047)	(2,161,604)
Public health and welfare	4,679,393	4,415,013	1,451,447	-	1,187,067	1,597,474
Transportation	2,696,134	265,973	-	-	(2,430,161)	(2,281,108)
Unallocated interest	2,318	-	-	-	(2,318)	-
Total governmental activities	24,232,597	9,563,242	2,343,701	-	(12,325,654)	(12,217,608)
Total primary government	\$ 24,232,597	9,563,242	2,343,701	-	(12,325,654)	(12,217,608)
General revenues:						
Taxes:						
Property taxes					\$ 8,588,004	8,342,481
Replacement tax					462,469	371,986
Sales tax					1,417,879	1,406,097
State income tax					1,690,117	1,506,505
Video gaming tax					15,044	6,806
Motor fuel taxes					695,170	819,300
Interest					387,855	186,400
Miscellaneous					411,938	332,549
Total general revenues and transfers					13,668,476	12,972,124
Change in net position					1,342,822	754,516
Net position, beginning of year					87,065,661	86,311,145
Net position, end of year					\$ 88,408,483	87,065,661

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

Balance Sheet - Governmental Funds

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2019	2018
<u>Assets</u>							
Cash on hand and in bank	\$ 14,031,823	1,329,635	163,232	1,357,003	1,748,246	18,629,939	22,670,425
Certificates of deposit	6,375,969	15,000	1,700,000	-	3,876,514	11,967,483	8,811,190
Other investments	7,767,624	-	-	-	735,295	8,502,919	4,701,263
Receivables, net:							
Accounts	1,030,946	-	-	6,998	166,644	1,204,588	971,645
Accrued interest	7,786	117	265	243	727	9,138	11,853
Property taxes	386,789	45,350	110,375	100,971	314,797	958,282	837,279
Due from State of Illinois	395,869	265,379	-	-	-	661,248	653,799
Prepaid items	462	-	-	-	-	462	-
Inventories	40,447	21,374	-	-	-	61,821	36,493
Total assets	30,037,715	1,676,855	1,973,872	1,465,215	6,842,223	41,995,880	38,693,947
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	3,651,800	425,483	965,000	909,065	2,904,331	8,855,679	8,674,140
Total assets and def. outflows	\$ 33,689,515	2,102,338	2,938,872	2,374,280	9,746,554	50,851,559	47,368,087
<u>Liabilities</u>							
Accounts payable	\$ 330,281	5,885	-	-	113,000	449,166	247,390
Accrued items	437,812	44,918	92,873	3,717	36,303	615,623	617,912
Due to others	-	-	-	-	16,519	16,519	14,908
Total liabilities	768,093	50,803	92,873	3,717	165,822	1,081,308	880,210
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	3,651,800	425,483	965,000	909,065	2,904,331	8,855,679	8,674,140
<u>Fund Balance</u>							
Non-spendable	40,909	21,374	-	-	-	62,283	36,493
Restricted	616,422	-	1,880,999	-	3,235,818	5,733,239	4,780,207
Committed	2,646,841	-	-	-	596,427	3,243,268	3,692,121
Assigned	19,197,070	1,604,678	-	1,461,498	2,844,156	25,107,402	24,011,621
Unassigned	6,768,380	-	-	-	-	6,768,380	5,293,295
Total fund balance (deficit)	29,269,622	1,626,052	1,880,999	1,461,498	6,676,401	40,914,572	37,813,737
Total liabilities, deferred inflows, and fund balance	\$ 33,689,515	2,102,338	2,938,872	2,374,280	9,746,554	50,851,559	47,368,087

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, 2019

(With Comparative Figures for November 30, 2018)

	November 30,	
	2019	2018
Total fund balance for governmental funds	\$ 40,914,572	37,813,737
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	81,575,236	79,952,452
Accumulated depreciation	(29,945,378)	(28,048,660)
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:		
Accrued interest payable	(2,318)	-
Capital lease payable	(681,870)	-
Compensated absences	(1,690,923)	(1,783,797)
Net pension (liability) asset, net	(7,451,837)	2,676,951
Net OPEB liability	(795,020)	(774,114)
Deferred inflows and outflows of resources related to pensions and retirement benefits are not reported in the governmental funds.		
Deferred outflows	11,778,502	4,289,274
Deferred inflows	(5,292,481)	(7,060,182)
Net position of governmental activities	<u>\$ 88,408,483</u>	<u>87,065,661</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2019	2018
Revenues:							
Property taxes	\$ 3,466,150	406,723	989,199	904,888	2,821,044	8,588,004	8,342,481
Replacement tax	462,469	-	-	-	-	462,469	371,986
Sales tax	1,417,879	-	-	-	-	1,417,879	1,406,097
State income tax	1,690,117	-	-	-	-	1,690,117	1,506,505
Video gaming tax	15,044	-	-	-	-	15,044	6,806
Operating and capital grants / contributions	3,810,283	1,292,015	-	159,432	25,312	5,287,042	4,724,027
Motor fuel tax allotments	-	-	-	-	695,170	695,170	819,300
Licenses and permits	9,157	1,825	-	-	-	10,982	62,993
Fees, fines, and charges for services	4,869,721	583,306	-	130,082	878,325	6,461,434	6,329,319
Collector's interest and costs	147,485	-	-	-	-	147,485	129,010
Interest	291,158	2,406	21,889	710	71,692	387,855	186,400
Rent	187,135	-	-	-	-	187,135	173,148
Other revenue	128,040	-	-	1,028	95,735	224,803	159,401
Total revenues	16,494,638	2,286,275	1,011,088	1,196,140	4,587,278	25,575,419	24,217,473
Expenditures:							
Current:							
General and administration	4,287,535	-	-	-	190,345	4,477,880	4,457,013
Public safety	5,758,274	-	-	-	47,931	5,806,205	5,391,347
Judiciary and court related	2,250,927	-	-	-	59,718	2,310,645	2,285,120
Public health and welfare	45,912	2,142,035	-	1,189,303	524,693	3,901,943	4,110,230
Transportation	-	-	-	-	1,888,646	1,888,646	1,847,205
Employee benefits	791,131	-	786,133	-	701,607	2,278,871	2,596,501
Other expenditures	97,927	-	-	-	-	97,927	90,554
Capital outlay	2,342,811	-	-	-	51,526	2,394,337	814,520
Total expenditures	15,574,517	2,142,035	786,133	1,189,303	3,464,466	23,156,454	21,592,490

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2019	2018
Excess (deficiency) of revenues over (under) expenditures	\$ 920,121	144,240	224,955	6,837	1,122,812	2,418,965	2,624,983
Other financing sources (uses):							
Transfers in	340,669	-	20,000	-	20,000	380,669	366,115
Transfers out	(40,000)	(3,000)	-	(3,000)	(334,669)	(380,669)	(366,115)
Capital lease proceeds	681,870	-	-	-	-	681,870	-
Total other financing sources (uses)	982,539	(3,000)	20,000	(3,000)	(314,669)	681,870	-
Net change in fund balance	1,902,660	141,240	244,955	3,837	808,143	3,100,835	2,624,983
Fund balance, beginning of year	27,366,962	1,484,812	1,636,044	1,457,661	5,868,258	37,813,737	35,188,754
Fund balance, end of year	\$ 29,269,622	1,626,052	1,880,999	1,461,498	6,676,401	40,914,572	37,813,737

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	November 30, 2019	2018
Net change in fund balances- total governmental funds	\$ 3,100,835	2,624,983
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	1,775,573	495,782
Capital asset disposals, net	(4,950)	(22,104)
Depreciation expense	(2,044,557)	(2,070,418)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	(681,870)	-
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.		
Accrued interest payable	(2,318)	-
Compensated absences	92,874	(149,740)
Net pension liability (asset), net	(872,591)	(126,497)
Other postemployment benefits	(20,174)	2,510
Change in net position of governmental activities	<u>\$ 1,342,822</u>	<u>754,516</u>

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, 2019

(With Comparative Figures for November 30, 2018)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30,	
			2019	2018
<u>Assets</u>				
Cash on hand and in bank	\$ 592,580	10,571,612	11,164,192	9,858,036
Certificates of deposit	-	80,419	80,419	115,229
Other investments	2,238,428	-	2,238,428	2,093,981
Receivables:				
Accrued interest	-	-	-	15
Delinquent taxes	-	36,016	36,016	10,262
Due from State of Illinois	305,904	-	305,904	189,639
Total assets	<u>\$ 3,136,912</u>	<u>10,688,047</u>	<u>13,824,959</u>	<u>12,267,162</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 102,376	-	102,376	197,844
Due to taxing bodies	-	8,453,819	8,453,819	7,126,125
Due to others	-	2,234,228	2,234,228	2,520,724
Total liabilities	<u>102,376</u>	<u>10,688,047</u>	<u>10,790,423</u>	<u>9,844,693</u>
Net Position:				
Restricted for township transportation projects	<u>3,034,536</u>	<u>-</u>	<u>3,034,536</u>	<u>2,422,469</u>
Total liabilities and net position	<u>\$ 3,136,912</u>	<u>10,688,047</u>	<u>13,824,959</u>	<u>12,267,162</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Year Ended November 30,	
	2019	2018
Additions		
State of Illinois	\$ 3,115,188	2,701,548
Interest on investments	58,690	39,153
Miscellaneous	12,129	8,713
Total additions	3,186,007	2,749,414
Deductions		
Transportation	2,573,940	2,897,073
Net additions (deductions)	612,067	(147,659)
Net position, beginning of year	2,422,469	2,570,128
Net position, end of year	\$ 3,034,536	2,422,469

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, 2019**

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, 2019

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, 2019**

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 financial reporting purposes.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019

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, 2019

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 2018 are reflected as revenues in fiscal year 2019, and amounted to \$8,579,065 (excluding interest), including \$958,282 received subsequent to year-end and recorded as accounts receivable on the accompanying financial statements. Amounts not recognized by November 30, 2019 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 2019 in the amount of \$8,855,679 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 2020.

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, 2019

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 a new capital lease during the year ended November 30, 2019. See Note 5 for detail.

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.

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.

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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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 \$462 of prepaid items as of November 30, 2019.

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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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, 2019.

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

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 2019 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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

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	\$ 51,629,858
Less: Capital lease payable	<u>(681,870)</u>
Net investment in capital assets	<u>\$ 50,947,988</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.

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, 2019:

Inventory	\$ 61,821
Prepaid items	<u>462</u>
Total	<u>\$ 62,283</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

S. Fund Balance Classification (Continued)

2. Restricted:

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances are restricted for the following purposes at November 30, 2019:

Roads and bridges	\$1,256,007
Retirement	2,719,468
Public health and welfare	263,581
Judiciary and court related	221,140
Public safety	116,652
Recordkeeping	147,257
General government	392,712
Insurance	<u>616,422</u>
Total	<u>\$5,733,239</u>

3. Committed:

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County Board has committed the fund balances of various special revenue funds. Fund balances are committed for the following purposes at November 30, 2019:

Roads and bridges	\$ 220,675
Judiciary and court related	177,504
Public safety	100,416
Recordkeeping	90,214
General government	<u>2,654,459</u>
Total	<u>\$3,243,268</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

S. Fund Balance Classification (Continued)

4. Assigned:

This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board, or through the County Board delegating this responsibility to another party through the budgetary process. Fund balances are assigned for the following purposes at November 30, 2019:

Roads and bridges	\$ 2,216,417
Public health and welfare	3,456,201
Judiciary and court related	2,212
Public safety	15,017
Recordkeeping and general government	220,485
Insurance	68,171
Capital projects	<u>19,128,899</u>
Total	<u>\$ 25,107,402</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 \$6,767,380 at November 30, 2019.

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.

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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 2: CASH AND INVESTMENTS

The investment and deposit of County monies is governed by provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies must be invested in one or more of the following:

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the statutes and as shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan association incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation (FDIC);
- C. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County has adopted a formal investment policy which states that collateral with a market value of 110 percent of deposits in excess of \$250,000 per institution shall be required. The policy also states that all investment securities purchased by the County and all collateral pledged to the County's deposits shall be held in safekeeping by an independent third party.

The County's deposits and certificates of deposit are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution.

As of November 30, 2019, none of the County's bank balance of \$22,671,455 (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.

Investments

As of November 30, 2019, the County's investments were as follows:

	Carrying Amount	Market Value
Certificates of deposit	\$ 11,967,483	11,967,483
Investment pools	8,502,919	8,502,919
Total investments	<u>\$ 20,470,402</u>	<u>20,470,402</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

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:

	Remaining Maturity (in Months)				
	12 months or less	13-24 months	25-60 months	61+ months	Total
Certificates of deposit	\$ 11,967,483	-	-	-	11,967,483
Investment pools	8,502,919	-	-	-	8,502,919
Total investments	<u>\$ 20,470,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,470,402</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. It's policy allows investment in short-term obligations of corporations organized in the United States with assets exceeding \$500,000 if such obligations are rated at the time of purchase within the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase.

As of November 30, 2019, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAAM by Standard and Poor's.

Additionally, during the year, the Livingston County Treasurer serves in an agency capacity as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The policy to obtain securities follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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, 2019	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	\$ 11,967,483	-	11,967,483	-
Investment pools	8,502,919	4,465,944	4,036,975	-
Total Primary Government	<u>\$ 20,470,402</u>	<u>4,465,944</u>	<u>16,004,458</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 Illinois Metropolitan Investments balances at November 30, 2019, were 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, 2019

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2019 was as follows:

	Balance as of December 1, 2018	Additions	Deletions	Balance as of November 30, 2019
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,679,430	-	-	2,679,430
Construction in progress	-	649,376	-	649,376
Total capital assets not being depreciated	2,679,430	649,376	-	3,328,806
Depreciable capital assets:				
Buildings	52,434,300	-	-	52,434,300
Infrastructure	15,130,716	-	-	15,130,716
Vehicles	2,749,379	488,230	(80,699)	3,156,910
Machinery and equipment	2,265,910	224,821	(72,090)	2,418,641
Computer equipment	1,377,631	413,145	-	1,790,777
Computer software	485,839	-	-	485,839
Dispatch equipment	2,829,247	-	-	2,829,247
Total depreciable capital assets	77,273,022	1,126,196	(152,789)	78,246,430
Less accumulated depreciation:				
Buildings	(12,611,736)	(962,248)	-	(13,573,984)
Infrastructure	(9,140,313)	(391,217)	-	(9,531,530)
Vehicles	(2,367,638)	(282,085)	80,699	(2,569,024)
Machinery and equipment	(1,653,044)	(138,125)	67,140	(1,724,029)
Computer equipment	(1,342,362)	(49,358)	-	(1,391,720)
Computer software	(485,839)	-	-	(485,839)
Dispatch equipment	(447,728)	(221,524)	-	(669,252)
Total accumulated depreciation	(28,048,660)	(2,044,557)	147,839	(29,945,378)
Total capital assets being depreciated, net	49,224,362	(918,361)	(4,950)	48,301,052
Governmental activities capital assets, net	\$ 51,903,792	(268,985)	(4,950)	51,629,858

Capital purchases for the year ended November 30, 2019 consisted of \$649,376 of construction in progress. This is a new energy efficiency project with SmartWatt, in which they will replace lights and install new control systems. Additionally, the County purchased several new police and highway department vehicles, and spent \$406,940 for a new voting system. Disposals consisted of old vehicles sold or traded for the new vehicles.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Depreciation expense was charged to functions / programs as follows:

Governmental activities:	
General government	\$ 274,578
Public safety	820,583
Judiciary and court related	394,365
Public health and welfare	7,321
Transportation	547,710
Total governmental activities	<u>\$ 2,044,557</u>

NOTE 5: LONG-TERM DEBT

A summary of changes in the County's long-term debt is as follows:

	Balance, December 1, 2018	Additions	Deductions	Balance, November 30, 2019	Due Within One Year
Capital lease payable	\$ -	681,870	-	681,870	75,574
Compensated absences	1,783,797	1,690,923	(1,783,797)	1,690,923	-
Net pension liability (asset)	(2,676,951)	12,711,702	(2,582,914)	7,451,837	-
Net OPEB liability	774,114	76,811	(55,905)	795,020	-
Total long-term debt	<u>\$ (119,040)</u>	<u>15,161,306</u>	<u>(4,422,616)</u>	<u>10,619,650</u>	<u>75,574</u>

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

On October 1, 2019, the County entered into a Municipal Lease-Purchase Agreement in the amount of \$681,870 with SmartWatt for an energy efficiency project. The lease has an interest rate of 3.468% and matures April 1, 2027. The lease has a current balance of \$681,870 and will be paid out of the General Fund. Payments are due annually as follows:

Year Ending November 30,	Principal	Interest	Total Payment
2020	\$ 75,574	11,822	87,396
2021	71,194	21,024	92,218
2022	76,429	18,555	94,984
2023	81,929	15,905	97,834
2024	87,705	13,064	100,769
2025	93,769	10,023	103,792
2026	100,135	6,771	106,906
2027	95,135	3,299	98,434
	<u>\$ 681,870</u>	<u>100,463</u>	<u>782,333</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019:

Assessed valuation (2018)	\$ 736,905,674
Statutory debt limitation (2.875%)	\$ 21,186,038
Amount of debt applicable to debt limitation	681,870
Legal Debt Margin	\$ 20,504,168

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.

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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Benefits Provided – (Continued)

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Membership

As of December 31, 2018, the County's plan membership consisted of the following:

	RP	SLEP	VAC
Retirees and beneficiaries	248	19	1
Inactive, non-retired members	182	9	0
Active members	156	27	2
Total	586	55	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 2018 and the fiscal year ended November 30, 2019 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 2018	8.11%	20.02%	9.16%	N/A
County required contribution rate for 2019	4.88%	19.70%	4.66%	N/A
County actual contributions for 2018	\$ 578,902	372,338	3,849	955,089
County actual contributions for fiscal year 2019	\$ 368,878	395,072	2,250	766,200

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

Payable to the Pension Plan

At November 30, 2019, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2019:

	Payable at November 30, 2019
Regular Plan	\$ 30,182
SLEP Plan	62,691
VAC Plan	246
Total	<u>\$ 93,119</u>

Net Pension Liability (Asset)

At December 31, 2018, the County had a net pension liability, determined as follows:

	RP	SLEP	VAC	Total
Total Pension Liability	\$ 54,065,690	19,077,333	140,273	73,283,296
Plan Fiduciary Net Position	50,073,543	15,617,574	140,342	65,831,459
Net Pension Liability (Asset)	<u>\$ 3,992,147</u>	<u>3,459,759</u>	<u>(69)</u>	<u>7,451,837</u>

The net pension liabilities (assets) were measured as of December 31, 2018, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2018.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2018, 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, 2018.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2017	\$ 69,123,582	71,800,533	(2,676,951)
Changes for the year:			
Service cost	1,033,369	-	1,033,369
Interest on the total pension liability	5,088,317	-	5,088,317
Benefit changes	-	-	-
Differences between expected and actual experience	(446,983)	-	(446,983)
Assumption changes	2,077,069	-	2,077,069
Employer contributions	-	955,089	(955,089)
Employee contributions	-	462,594	(462,594)
Net plan investment income	-	(4,512,947)	4,512,947
Benefit payments and refunds	(3,592,058)	(3,592,058)	-
Other	-	718,248	(718,248)
Net changes	<u>4,159,714</u>	<u>(5,969,074)</u>	<u>10,128,788</u>
Balances at December 31, 2018	<u>\$ 73,283,296</u>	<u>65,831,459</u>	<u>7,451,837</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2018:

- 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 7.25%.
- 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, 2018:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20-8.50%
Cash Equivalents	<u>1%</u>	2.50%
Total	100%	

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Single Discount Rate

A Single Discount Rate of 7.25% 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, 2018 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	7.25%	7.25%	7.25%
Municipal bond rate	3.71%	3.71%	3.71%
Resulting single discount rate	7.25%	7.25%	7.25%

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.

	Regular Plan		
		Current	
	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 60,820,179	54,065,690	48,535,720
Plan Fiduciary Net Position	50,073,543	50,073,543	50,073,543
Net Pension Liability/(Asset)	<u>\$ 10,746,636</u>	<u>3,992,147</u>	<u>(1,537,823)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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

SLEP Plan			
	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>(6.25%)</u>	<u>Discount Rate</u>	<u>(8.25%)</u>
Total Pension Liability	\$ 21,769,589	19,077,333	16,878,006
Plan Fiduciary Net Position	15,617,574	15,617,574	15,617,574
Net Pension Liability/(Asset)	<u>\$ 6,152,015</u>	<u>3,459,759</u>	<u>1,260,432</u>
VAC Plan			
	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>(6.25%)</u>	<u>Discount Rate</u>	<u>(8.25%)</u>
Total Pension Liability	\$ 152,330	140,273	129,696
Plan Fiduciary Net Position	140,342	140,342	140,342
Net Pension Liability/(Asset)	<u>\$ 11,988</u>	<u>(69)</u>	<u>(10,646)</u>
County Total			
	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u></u>	<u>Discount Rate</u>	<u></u>
Total Pension Liability	\$ 82,742,098	73,283,296	65,543,422
Plan Fiduciary Net Position	65,831,459	65,831,459	65,831,459
Net Pension Liability/(Asset)	<u>\$ 16,910,639</u>	<u>7,451,837</u>	<u>(288,037)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019, the County recognized pension expense of \$1,495,322. At November 30, 2019, 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	\$ 609,839	603,973
Changes in assumptions	1,464,408	613,796
Net difference between projected and actual earnings on pension plan investments	8,885,172	4,037,673
Contributions subsequent to the measurement date	657,549	-
Total	<u>\$ 11,616,968</u>	<u>5,255,442</u>

In the table above, \$657,549 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, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources			
Calendar Year Ending December 31,	Regular Plan	SLEP	VAC	Total
2019	\$ 1,405,267	469,182	2,498	1,876,947
2020	870,589	188,951	1,290	1,060,830
2021	464,115	227,226	1,160	692,501
2022	1,500,384	552,133	3,679	2,056,196
2023	-	17,503	-	17,503
Thereafter	-	-	-	-
Total	<u>\$ 4,240,355</u>	<u>1,454,995</u>	<u>8,627</u>	<u>5,703,977</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Based on the most recent actuarial valuation, 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	<u>7</u>
Total	<u><u>161</u></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, 2019 were \$55,904.

Net OPEB Liability

At November 30, 2019, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$	795,020
Plan Fiduciary Net Position		<u>-</u>
Net OPEB Liability	\$	<u><u>795,020</u></u>

The net OPEB liability was measured as of November 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2017, rolled forward to December 1, 2018.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019, 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, 2019:

- 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, 2018 IMRF Actuarial Valuation Report.
- Retirement rates were based on the December 31, 2018 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 (changed from 3.22% in 2018), which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2019.

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)	\$ 853,288	795,020	740,973

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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)	\$ 721,683	795,020	879,823

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

For the year ended November 30, 2019, the County recognized OPEB expense of \$76,078. At November 30, 2019, 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	\$ 76,592	-
Changes in assumptions	84,942	37,039
Net difference between projected and actual earnings on pension plan investments	-	-
Total	\$ 161,534	37,039

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
2020	\$ 22,448	(5,226)
2021	22,448	(5,226)
2022	22,448	(5,226)
2023	22,448	(5,226)
2024	22,448	(5,226)
Thereafter	49,294	(10,909)
Total	\$ 161,534	(37,039)

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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 is in effect from November 1, 2018 through November 1, 2020 at \$307.50 per acre, and requires semi-annual installments of \$34,239. The County recognized revenue of \$68,477 under this lease during the year ended November 30, 2019.

B. 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, 2019.

C. 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. Term 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, 2019.

D. 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 \$19,944 under this lease during the year ended November 30, 2019.

E. 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, 2019.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 9: LEASE AGREEMENTS – LESSOR – (CONTINUED)

Future minimum lease payments receivable under these leases total \$468,812 and are scheduled to be collected as follows:

During the years ending November 30,	
2020	\$ 95,840
2021	27,363
2022	27,363
2023	17,391
2024	7,419
Thereafter	293,436
Total	<u>\$ 468,812</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 Vermilion Valley JETSB. The County recognized \$4,500 in lease expense under this agreement during the year ended November 30, 2019.

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, 2019.

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, 2019.

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 \$1,413 for the year ended November 30, 2019.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

D. Livingston County Circuit Clerk

In January of 2018, the Livingston County Circuit Clerk entered into a lease agreement for the rental of a 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 \$180 for the year ended November 30, 2019.

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, 2019.

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 \$636 for the year ended November 30, 2019.

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 \$1,908 for the year ended November 30, 2019.

E. 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, 2019.

F. 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, 2019.

G. Livingston County Mental Health

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 \$1,158 for the year ended November 30, 2019.

In February of 2019, the Livingston County Mental Health Board entered into an agreement for the rental of a copy machine. The term of the contract is 60 months with monthly payments of \$228 per month. Total rent expense under this lease amounted to \$2,280 for the year ended November 30, 2019.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

H. Livingston County Sheriff

In January of 2018, 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 \$1,315 for the year ended November 30, 2019.

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 \$996 for the year ended November 30, 2019.

Future minimum lease payments under these agreements as of November 30, 2019 total \$106,889 and are due to be paid as follows:

Year ending November 30,	Minimum Lease Payments
2020	\$ 28,984
2021	19,109
2022	10,648
2023	7,784
2024	4,956
Thereafter	4,500
Total	<u>\$ 75,981</u>

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

NOTE 11: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds for the year ended November 30, 2019:

Fund	Excess
Document Storage	\$ 1,350
State's Attorney Drug Traffic Prevention	1,070
State's Attorney Automation	4,102
Maintenance & Child Support Collection	13
Animal Control - Low Cost Spay & Neuter	23,961
Tax Sale in Error	9,149

NOTE 12: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2019 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General:		
General account	\$ 92,926	1,133,443
Other accounts	1,901,874	1,162,026
General Fund total	1,994,800	2,295,469
Less: Intra-fund transfers	(1,954,800)	(1,954,800)
General Fund, net	40,000	340,669
Public Health	3,000	-
Illinois Municipal Retirement	-	20,000
Mental Health	3,000	-
Non-major Special Revenue Funds	334,669	20,000
Totals	<u>\$ 380,669</u>	<u>380,669</u>

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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 \$223,250 for dispatch services during the year ended November 30, 2019. No fees were payable to the Authority at November 30, 2019.

The County also acts as fiscal agent for the VVRECJA. The County received \$44,012 for these services during the year ended November 30, 2019.

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, 2019**

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. 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. At November 30, 2019, the Retiree Services account held \$378,526 in HRA funds for retirees.

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, 2019, the County abated property taxes totaling \$31,595 under the various agreements. The most significant agreement is as follows:

- 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 \$27,593 for the year ended November 30, 2019.

NOTE 18: CHANGES IN ACCOUNTING PRINCIPLES

Current Changes

GASB Statement No. 83, *Certain Asset Retirement Obligations* establishes criteria for determining the timing and pattern recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations, and requires the current value of a government's asset retirement obligations to be adjusted for the effects of general inflation or deflation at least annually. The requirements of this Statement are effective for reporting period in which the measurement date of the pension liability is after June 15, 2018. Adoption of this statement had no impact on the County's financial statements for 2019.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

NOTE 18: CHANGES IN ACCOUNTING PRINCIPLES – (CONTINUED)

Future Accounting Pronouncements

GASB Statement No. 84, *Fiduciary Activities* establishes criteria for identifying fiduciary activities of all state and local governments. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The County has yet to determine the effect of this Statement.

GASB Statement No. 87, *Leases* improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County has not determined the effect of this Statement.

NOTE 19: SUBSEQUENT EVENTS

Management evaluated subsequent events through April 8, 2020, 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, 2019 as a result of events occurring between December 1, 2019 and April 8, 2020.

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property taxes	\$ 3,505,000	3,505,000	3,466,150	3,290,690
Replacement tax	450,000	450,000	462,469	371,986
Sales tax	1,650,000	1,650,000	1,417,879	1,406,097
State income tax	1,245,000	1,245,000	1,690,117	1,506,505
Video gaming tax	6,000	6,000	15,044	6,806
Operating grants / contributions	3,196,034	3,196,034	3,810,283	3,027,311
Licenses and permits	6,000	6,000	9,157	3,205
Charges for services	4,671,912	4,671,912	4,869,721	4,951,471
Collector's interest and costs	100,000	100,000	147,485	129,010
Interest on investments	108,714	108,714	291,158	157,480
Rent	178,140	178,140	187,135	173,148
Other revenue	5,000	5,000	128,040	51,855
Total revenues	15,121,800	15,121,800	16,494,638	15,075,564
Expenditures:				
Current:				
General and administration	5,390,522	5,390,522	4,287,535	4,235,945
Public safety	5,477,856	5,707,493	5,758,274	5,359,648
Judiciary and court related	2,361,187	2,361,187	2,250,927	2,230,264
Public health and welfare	49,704	49,704	45,912	204,242
Employee benefits	1,014,811	944,845	791,131	902,079
Other expenditures	370,002	210,331	97,927	90,554
Capital outlay	7,235,208	7,235,208	2,342,811	583,622
Total expenditures	21,899,290	21,899,290	15,574,517	13,606,354
Excess (deficiency) of revenues over (under) expenditures	(6,777,490)	(6,777,490)	920,121	1,469,210
Other financing sources (uses):				
Transfers in	294,650	294,650	340,669	310,878
Transfers out	(40,000)	(40,000)	(40,000)	(40,000)
Capital lease proceeds	-	-	681,870	-
Proceeds from disposal of capital assets	(56,000)	(56,000)	-	-
Total other financing sources (uses)	198,650	198,650	982,539	270,878
Net change in fund balance	\$ (6,578,840)	(6,578,840)	1,902,660	1,740,088
Fund balance, beginning of year			27,366,962	25,626,874
Fund balance, end of year			\$ 29,269,622	27,366,962

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property taxes	\$ 410,800	410,800	406,710	398,658
T.B. clinic	2,500	2,500	1,933	1,437
Asthma initiative	5,000	5,000	5,000	5,000
BBO/Intensive Prenatal Care Management	89,376	89,376	60,340	72,024
Bioterrorism Preparedness	43,618	43,618	55,452	38,423
Community Care / ECIAAA (CCU)	81,000	81,000	142,560	144,314
Donations	15,000	15,000	13,891	12,701
Environmental Health	70,000	70,000	55,648	85,056
Early period screening diagnosis treatment	88,500	88,500	82,992	60,334
Family case management	80,280	80,280	109,127	113,875
Family planning program	89,100	89,100	78,436	73,370
Healthy families of Illinois grant	185,700	185,700	165,461	195,619
Hubert estate	6,000	6,000	6,245	5,125
Humiston trust	21,000	21,000	21,000	21,000
IL Breast & Cervical Cancer Project	89,938	89,938	89,594	86,151
Illinois Tobacco Free Communities	20,714	20,714	27,540	618
Income from immunizations	170,000	170,000	194,939	171,080
Lead poisoning prevention	8,000	8,000	23,718	6,320
Local health protection grant	75,708	75,708	75,708	89,170
Medicaid match	65,000	65,000	76,664	35,853
Miscellaneous	1,000	1,000	-	753
Oral health assessment	2,000	2,000	-	-
Other clinics	27,300	27,300	16,710	23,025
Other grants	-	-	3,500	-
Potential grants	100,000	100,000	-	-
Public health nursing	13,000	13,000	1,982	168,645
School based health clinic grant	90,620	90,620	83,935	97,710
Vector prevention grant	16,264	16,264	21,730	-
Vision and hearing grant	19,000	19,000	25,843	20,778
Wellness clinic	84,300	84,300	81,223	69,682
Women, infants, and children (WIC)	86,254	86,254	87,698	100,686
Women's Health Clinic	12,000	12,000	9,542	12,810
Grants in kind	500,000	500,000	258,813	252,728
Interest on investments	2,000	2,000	2,341	2,056
Total revenue	2,570,972	2,570,972	2,286,275	2,365,001

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures:				
Personnel	\$ 1,395,611	1,395,611	1,250,299	1,275,062
Contractual	123,500	123,500	75,882	78,311
Travel - mileage	50,000	50,000	55,501	50,992
Telephone	15,000	15,000	14,828	14,296
Postage	10,000	10,000	5,044	11,339
Rent	55,500	55,500	54,500	54,500
Nurses' supplies	25,000	25,000	18,614	28,365
Printing and educational materials	10,000	10,000	9,254	12,447
Office supplies	27,000	27,000	31,947	24,999
Copier lease	12,000	12,000	13,173	12,558
Dues and training expense	14,000	14,000	3,639	12,372
Miscellaneous	1,000	1,000	1,253	750
Equipment and repair	3,500	3,500	22,942	2,379
Computer hardware and software	22,000	22,000	25,512	30,035
Donations	15,000	15,000	7,773	9,976
Advertising	4,500	4,500	2,640	11,049
Insurance - employee health	196,800	196,800	173,693	182,099
Contingency	10,000	10,000	-	-
Immunizations - vaccines	105,000	105,000	121,364	115,389
Immunization - grants in kind	-	-	53,825	54,355
WIC food instruments	500,000	500,000	200,352	196,423
Total expenditures	2,595,411	2,595,411	2,142,035	2,177,696
Excess (deficiency) of revenues over (under) expenditures	(24,439)	(24,439)	144,240	187,305
Other financing sources (uses):				
Transfers out to:				
IMRF Fund	-	-	-	(8,677)
Social Security Fund	-	-	-	(6,560)
General Fund	(3,000)	(3,000)	(3,000)	(3,000)
Total other financing sources (uses)	(3,000)	(3,000)	(3,000)	(18,237)
Net change in fund balance	\$ (27,439)	(27,439)	141,240	169,068
Fund balance, beginning of year			1,484,812	1,315,744
Fund balance, end of year			\$ 1,626,052	1,484,812

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property taxes	\$ 1,000,000	1,000,000	989,199	1,037,051
Interest on investments	1,250	1,250	21,889	3,996
Total revenue	1,001,250	1,001,250	1,011,088	1,041,047
Expenditures:				
County payment to Illinois Municipal Retirement	1,200,000	1,200,000	786,133	986,597
Total expenditures	1,200,000	1,200,000	786,133	986,597
Excess (deficiency) of revenue over (under) expenditures	(198,750)	(198,750)	224,955	54,450
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	-	8,677
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	20,000	20,000	20,000	28,677
Net change in fund balance	\$ (178,750)	(178,750)	244,955	83,127
Fund balance, beginning of year			1,636,044	1,552,917
Fund balance, end of year			\$ 1,880,999	1,636,044

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 909,065	909,065	904,888	904,451
Case coordination	218,000	218,000	144,240	234,241
Medicaid	17,500	17,500	15,192	19,734
Livingston County Commission on Children and Youth	36,000	36,000	47,868	45,742
377 Program administration	83,253	83,253	82,214	80,910
Interest on investments	700	700	710	662
Miscellaneous	-	-	1,028	366
Total revenues	1,264,518	1,264,518	1,196,140	1,286,106
Expenditures:				
Salaries	312,807	312,807	279,516	304,494
Board expenditures	750	750	-	-
Benefits	64,000	64,000	61,013	60,092
Purchases of services:				
Institute for Human Resources	545,969	545,969	510,954	535,264
IHR - Medicaid	15,400	15,400	42,226	17,366
Against domestic violence	36,674	36,674	36,674	36,674
Operation snowball	5,640	5,640	5,640	5,100
Futures Unlimited Case Management	209,900	209,900	209,900	196,825
Systems development	8,000	8,000	1,750	6,551
Audit	2,000	2,000	900	-
Lease/rent	6,500	6,500	6,501	6,500
Professional training, dues, and subscriptions	11,300	11,300	4,428	5,484
Travel, telephones, and meals	8,250	8,250	8,773	12,627
Contractual services - postage, leasing, and repairs	22,371	22,371	5,627	15,659
Physician	-	-	1,980	1,500
Commodities	5,725	5,725	6,165	4,251
Equipment	7,500	7,500	3,777	3,869
Building maintenance	2,000	2,000	-	-
Miscellaneous	-	-	3,479	367
Total expenditures	1,264,786	1,264,786	1,189,303	1,212,623
Excess (deficiency) of revenues over (under) expenditures	(268)	(268)	6,837	73,483
Other financing sources (uses):				
Transfer to General Fund	(3,000)	(3,000)	(3,000)	(3,000)
Net change in fund balance	\$ (3,268)	(3,268)	3,837	70,483
Fund balance, beginning of year			1,457,661	1,387,178
Fund balance, end of year			\$ 1,461,498	1,457,661

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,				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 659,004	802,277	828,914	832,449	862,899
Interest on the total pension liability	3,749,659	3,725,705	3,642,790	3,520,474	3,263,924
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	4,220	520,029	(506,498)	(222,606)	(86,018)
Assumption changes	1,483,191	(1,592,303)	-	-	1,585,373
Benefit payments and refunds	(2,992,680)	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Net change in total pension liability	2,903,394	319,029	1,409,176	1,691,012	3,684,914
Total pension liability - beginning	51,162,296	50,843,267	49,434,091	47,743,079	44,058,165
Total pension liability - ending	<u>\$ 54,065,690</u>	<u>51,162,296</u>	<u>50,843,267</u>	<u>49,434,091</u>	<u>47,743,079</u>
PLAN FIDUCIARY NET POSITION					
Employer contributions	\$ 578,902	627,139	699,368	735,244	726,846
Employee contributions	321,216	343,139	360,523	357,928	364,724
Pension plan net investment income	(3,431,475)	8,761,477	3,196,746	241,813	2,839,063
Benefit payments and refunds	(2,992,680)	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Other	557,188	(745,913)	87,453	(528,110)	79,364
Net change in plan fiduciary net position	(4,966,849)	5,849,163	1,788,060	(1,632,430)	2,068,733
Plan net position - beginning	55,040,392	49,191,229	47,403,169	49,035,599	46,966,866
Plan net position - ending	<u>\$ 50,073,543</u>	<u>55,040,392</u>	<u>49,191,229</u>	<u>47,403,169</u>	<u>49,035,599</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 3,992,147</u>	<u>(3,878,096)</u>	<u>1,652,038</u>	<u>2,030,922</u>	<u>(1,292,520)</u>
Plan fiduciary net position as a percentage of total pension liability	92.62%	107.58%	96.75%	95.89%	102.71%
Covered valuation payroll	\$ 7,138,123	7,351,998	7,831,686	7,924,324	7,924,324
Employer's net pension liability as a percentage of covered valuation payroll	55.93%	-52.75%	21.09%	25.63%	-16.31%

* 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,				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 370,343	344,692	354,259	346,402	325,012
Interest on the total pension liability	1,328,959	1,227,397	1,149,096	1,127,493	1,010,248
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	(449,833)	396,401	104,835	(651,944)	517,006
Assumption changes	591,106	(46,049)	(22,052)	-	238,352
Benefit payments and refunds	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Net change in total pension liability	1,245,528	1,355,270	1,037,709	295,481	1,581,139
Total pension liability - beginning	17,831,805	16,476,535	15,438,826	15,143,345	13,562,206
Total pension liability - ending	<u>\$ 19,077,333</u>	<u>17,831,805</u>	<u>16,476,535</u>	<u>15,438,826</u>	<u>15,143,345</u>
PLAN FIDUCIARY NET POSITION					
Employer contributions	\$ 372,338	389,255	409,531	370,534	379,838
Employee contributions	139,487	144,169	131,352	132,384	130,141
Pension plan net investment income	(1,074,053)	2,595,105	905,678	65,565	754,866
Benefit payments and refunds	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Other	159,647	(181,841)	416,161	(245,465)	(5,124)
Net change in plan fiduciary net position	(997,628)	2,379,517	1,314,293	(203,452)	750,242
Plan net position - beginning	16,615,202	14,235,685	12,921,392	13,124,844	12,374,602
Plan net position - ending	<u>\$ 15,617,574</u>	<u>16,615,202</u>	<u>14,235,685</u>	<u>12,921,392</u>	<u>13,124,844</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 3,459,759</u>	<u>1,216,603</u>	<u>2,240,850</u>	<u>2,517,434</u>	<u>2,018,501</u>
Plan fiduciary net position as a percentage of total pension liability	81.86%	93.18%	86.40%	83.69%	86.67%
Covered valuation payroll	\$ 1,859,831	1,922,245	1,751,353	1,762,818	1,735,210
Employer's net pension liability as a percentage of covered valuation payroll	186.03%	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,				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 4,022	4,284	4,475	4,015	3,884
Interest on the total pension liability	9,699	9,648	9,291	8,378	7,304
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	(1,370)	(3,324)	(4,756)	3,739	310
Assumption changes	2,772	(5,683)	(118)	235	6,702
Benefit payments and refunds	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Net change in total pension liability	10,792	688	4,747	12,317	14,359
Total pension liability - beginning	129,481	128,793	124,046	111,729	97,370
Total pension liability - ending	<u>\$ 140,273</u>	<u>129,481</u>	<u>128,793</u>	<u>124,046</u>	<u>111,729</u>
PLAN FIDUCIARY NET POSITION					
Employer contributions	\$ 3,849	4,308	4,000	3,738	3,658
Employee contributions	1,891	1,805	1,773	1,797	1,611
Pension plan net investment income	(7,419)	21,838	7,954	572	6,502
Benefit payments and refunds	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Other	1,413	(2,153)	(125)	(1,740)	(195)
Net change in plan fiduciary net position	(4,597)	21,561	9,457	317	7,735
Plan net position - beginning	144,939	123,378	113,921	113,604	105,869
Plan net position - ending	<u>\$ 140,342</u>	<u>144,939</u>	<u>123,378</u>	<u>113,921</u>	<u>113,604</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ (69)</u>	<u>(15,458)</u>	<u>5,415</u>	<u>10,125</u>	<u>(1,875)</u>
Plan fiduciary net position as a percentage of total pension liability	100.05%	111.94%	95.80%	91.84%	101.68%
Covered valuation payroll	\$ 42,028	40,110	39,408	39,933	35,799
Employer's net pension liability as a percentage of covered valuation payroll	-0.16%	-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*

Regular Plan					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 578,902	578,902	-	7,138,123	8.11%
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%
Sheriff's Law Enforcement Personnel Plan					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 372,338	372,338	-	1,859,831	20.02%
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%
Veteran's Assistance Employees					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 3,850	3,849	1	42,028	9.16%
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 2018 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): 25-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 29 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.
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* 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	
	2019	2018
TOTAL OPEB LIABILITY		
Service cost	\$ 32,517	31,377
Interest on the total OPEB liability	26,340	19,301
Benefit changes	-	-
Differences between expected and actual experience	-	98,206
Assumption changes	17,205	(24,058)
Benefit payments and refunds	(55,904)	(68,490)
Other changes	748	64,918
Net change in total OPEB liability	20,906	121,254
Total OPEB liability - beginning	774,114	652,860
Total OPEB liability - ending	<u>\$ 795,020</u>	<u>774,114</u>
PLAN FIDUCIARY NET POSITION		
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>	<u>-</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET)	<u>\$ 795,020</u>	<u>774,114</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%
Covered valuation payroll**	\$ 7,453,165	7,453,165
Employer's net OPEB liability as a percentage of covered valuation payroll	10.67%	10.39%

* Schedule to be built prospectively from 2018

** Based on most recent actuarial valuation

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

Regular Plan					
Fiscal Year Ending November 30,	Actuarially Determined Contribution	Implicit Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll**	Contributions as a Percentage of Covered Payroll
2019	\$ -	68,490	(68,490)	7,453,165	0.92%
2018	-	55,904	(55,904)	7,453,165	0.75%

Notes to Schedule

Valuation Date: December 1, 2018

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.

** Based on most recent actuarial valuation.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2019

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 15, 2018 and was not amended; however, resolutions authorizing transfers of budgetary amounts within the General Fund were adopted on November 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, 2019.

OTHER SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet
November 30, 2019

	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	\$ 1,944,160	499,295	16,076	174,488	31,504	48,185	62,399
Certificates of deposit	-	-	100,000	800,000	1,195,877	-	-
Other investments	3,412,053	-	-	-	-	-	-
Receivables:							
Accounts	750,712	-	-	-	-	-	-
Accrued interest	-	177	8	651	2,468	-	-
Property taxes	317,237	66,229	3,323	-	-	-	-
Due from State of Illinois	395,869	-	-	-	-	-	-
Prepaid items	462	-	-	-	-	-	-
Revenue stamps inventory	40,447	-	-	-	-	-	-
Total assets	6,860,940	565,701	119,407	975,139	1,229,849	48,185	62,399
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	2,986,800	650,000	15,000	-	-	-	-
Total assets and deferred outflows	\$ 9,847,740	1,215,701	134,407	975,139	1,229,849	48,185	62,399
<u>Liabilities</u>							
Accounts payable	\$ 197,149	515	-	-	-	16,299	-
Accrued items	428,176	-	-	-	-	-	9,636
Total liabilities	625,325	515	-	-	-	16,299	9,636
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	2,986,800	650,000	15,000	-	-	-	-
<u>Fund balance</u>							
Non-spendable	40,909	-	-	-	-	-	-
Restricted	-	562,186	54,236	-	-	-	-
Committed	-	-	-	975,139	1,229,849	31,886	-
Assigned	-	3,000	65,171	-	-	-	52,763
Unassigned	6,194,706	-	-	-	-	-	-
Total fund balance	6,235,615	565,186	119,407	975,139	1,229,849	31,886	52,763
Total liabilities, deferred inflows and fund balance	\$ 9,847,740	1,215,701	134,407	975,139	1,229,849	48,185	62,399

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
<u>Assets</u>							
Cash in bank	\$ 133,112	5,286	5,923,077	14,613	5,174,048	5,580	14,031,823
Certificates of deposit	440,562	185,000	2,174,948	150,000	1,279,582	50,000	6,375,969
Other investments	-	-	4,355,571	-	-	-	7,767,624
Receivables:							
Accounts	-	-	280,234	-	-	-	1,030,946
Accrued interest	-	-	2,505	-	1,977	-	7,786
Property taxes	-	-	-	-	-	-	386,789
Due from State of Illinois	-	-	-	-	-	-	395,869
Prepaid items	-	-	-	-	-	-	462
Revenue stamps inventory	-	-	-	-	-	-	40,447
Total assets	573,674	190,286	12,736,335	164,613	6,455,607	55,580	30,037,715
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	3,651,800
Total assets and deferred outflows	\$ 573,674	190,286	12,736,335	164,613	6,455,607	55,580	33,689,515
<u>Liabilities</u>							
Accounts payable	\$ -	-	115,806	-	-	512	330,281
Accrued items	-	-	-	-	-	-	437,812
Total liabilities	-	-	115,806	-	-	512	768,093
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	3,651,800
<u>Fund balance</u>							
Non-spendable	-	-	-	-	-	-	40,909
Restricted	-	-	-	-	-	-	616,422
Committed	-	190,286	-	164,613	-	55,068	2,646,841
Assigned	-	-	12,620,529	-	6,455,607	-	19,197,070
Unassigned	573,674	-	-	-	-	-	6,768,380
Total fund balance	573,674	190,286	12,620,529	164,613	6,455,607	55,068	29,269,622
Total liabilities, deferred inflows and fund balance	\$ 573,674	190,286	12,736,335	164,613	6,455,607	55,580	33,689,515

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
Revenues:							
Property tax	\$ 2,842,774	593,593	29,783	-	-	-	-
Replacement tax	462,469	-	-	-	-	-	-
Sales tax	1,417,879	-	-	-	-	-	-
State income tax	1,690,117	-	-	-	-	-	-
Video gaming tax	15,044	-	-	-	-	-	-
Federal revenue	37,871	-	-	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	3,772,412	-	-	-	-	-	-
Licenses and permits	9,157	-	-	-	-	-	-
Charges for services	1,169,921	-	-	-	-	-	-
Collector's interest and costs	147,485	-	-	-	-	-	-
Interest on investments	58,999	157	1,072	13,071	21,521	78	86
Rent	187,135	-	-	-	-	-	-
Other revenue	9,027	-	-	-	-	-	-
Total revenues	11,820,290	593,750	30,855	13,071	21,521	78	86
Expenditures:							
Current:							
General and administration	2,645,226	556,653	4,855	820,000	-	214,218	-
Public safety	5,521,087	-	-	-	-	-	-
Judiciary and court related	2,250,927	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Public health and welfare	22,912	-	-	-	-	-	-
Employee benefits	789,652	-	-	-	-	-	-
Other expenditures	96,811	-	-	-	-	-	-
Capital outlay	46,251	-	-	-	-	396,244	-
Total expenditures	11,372,866	556,653	4,855	820,000	-	610,462	-
Excess (deficiency) of revenues over (under) expenditures	447,424	37,097	26,000	(806,929)	21,521	(610,384)	86
Other financing sources (uses):							
Transfers in	1,133,443	-	-	750,000	-	412,026	-
Transfers out	(92,926)	(25,000)	-	(150,000)	(66,390)	-	-
Capital lease proceeds	-	-	-	-	-	-	-
Total other financing sources (uses)	1,040,517	(25,000)	-	600,000	(66,390)	412,026	-
Net change in fund balance	1,487,941	12,097	26,000	(206,929)	(44,869)	(198,358)	86
Fund balance, beginning of year	4,747,674	553,089	93,407	1,182,068	1,274,718	230,244	52,677
Fund balance, end of year	\$ 6,235,615	565,186	119,407	975,139	1,229,849	31,886	52,763

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, 2019

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
Revenues:							
Property tax	\$ -	-	-	-	-	-	3,466,150
Replacement tax	-	-	-	-	-	-	462,469
Sales tax	-	-	-	-	-	-	1,417,879
State income tax	-	-	-	-	-	-	1,690,117
Video gaming tax	-	-	-	-	-	-	15,044
Federal revenue	-	-	-	-	-	-	37,871
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	-	-	3,772,412
Licenses and permits	-	-	-	-	-	-	9,157
Charges for services	-	-	3,699,800	-	-	-	4,869,721
Collector's interest and costs	-	-	-	-	-	-	147,485
Interest on investments	8,297	2,189	103,158	2,398	79,583	549	291,158
Rent	-	-	-	-	-	-	187,135
Other revenue	-	-	119,013	-	-	-	128,040
Total revenues	8,297	2,189	3,921,971	2,398	79,583	549	16,494,638
Expenditures:							
Current:							
General and administration	-	-	44,907	-	-	1,676	4,287,535
Public safety	-	-	237,187	-	-	-	5,758,274
Judiciary and court related	-	-	-	-	-	-	2,250,927
Transportation	-	-	-	-	-	-	-
Public health and welfare	-	-	23,000	-	-	-	45,912
Employee benefits	-	-	1,479	-	-	-	791,131
Other expenditures	-	-	1,116	-	-	-	97,927
Capital outlay	-	-	1,571,682	-	328,634	-	2,342,811
Total expenditures	-	-	1,879,371	-	328,634	1,676	15,574,517
Excess (deficiency) of revenues over (under) expenditures	8,297	2,189	2,042,600	2,398	(249,051)	(1,127)	920,121
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	2,295,469
Transfers out	-	-	(1,660,484)	-	-	-	(1,994,800)
Capital lease proceeds	-	-	681,870	-	-	-	681,870
Total other financing sources (uses)	-	-	(978,614)	-	-	-	982,539
Net change in fund balance	8,297	2,189	1,063,986	2,398	(249,051)	(1,127)	1,902,660
Fund balance, beginning of year	565,377	188,097	11,556,543	162,215	6,704,658	56,195	27,366,962
Fund balance, end of year	\$ 573,674	190,286	12,620,529	164,613	6,455,607	55,068	29,269,622

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 2,875,000	2,875,000	2,842,774	2,610,794
Replacement tax	450,000	450,000	462,469	371,986
Sales tax	1,650,000	1,650,000	1,417,879	1,406,097
State income tax	1,245,000	1,245,000	1,690,117	1,506,505
Video gaming tax	6,000	6,000	15,044	6,806
State of Illinois and other reimbursements:				
State's Attorney's salary	148,340	148,340	149,454	146,578
Assistant State's Attorney's salaries	48,500	48,500	48,874	92,125
Public Defender reimbursement	102,108	102,108	102,986	100,810
Probation officer salary	33,200	33,200	37,200	22,000
Probation grants in aid	245,536	245,536	306,000	343,532
Supervisor of Assessments	33,300	33,300	30,901	30,295
School recourse officer program	100,000	100,000	102,379	-
Election grants - state and federal	11,000	11,000	37,871	33,120
ESDA	6,000	6,000	9,808	16,836
Sheriff's town contracts	30,000	30,000	38,333	41,667
Jail reimbursement	2,434,050	2,434,050	2,921,642	2,218,348
Justice benefits	4,000	4,000	4,800	4,000
Miscellaneous grants	-	-	20,035	-
Total State of Illinois and other reimbursements	3,196,034	3,196,034	3,810,283	3,049,311
Charges for services:				
Assessor	32,400	32,400	31,834	31,218
Business Office Fees	44,012	44,012	44,012	37,050
Animal Control Fees	58,000	58,000	57,317	59,344
State Attorney's Fees	34,000	34,000	28,734	30,250
Licenses and permits (regional planning)	6,000	6,000	9,157	3,205
County Clerk/Recorder	250,000	250,000	281,510	230,844
Court services	1,500	1,500	181	1,786
Circuit Clerk	590,000	590,000	649,237	593,815
Sheriff's services and reimbursements	68,000	68,000	49,953	72,947
Court appointed attorney	44,000	44,000	27,143	20,554
Total charges for services	1,127,912	1,127,912	1,179,078	1,081,013
Collector's interest and costs	100,000	100,000	147,485	129,010
Interest on investments	2,000	2,000	58,999	23,177
Rents	178,140	178,140	187,135	140,917
Miscellaneous	5,000	5,000	9,027	8,720
Total revenues	10,835,086	10,835,086	11,820,290	10,334,336

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 16,000	16,000	20,280	14,180
Committee work	43,000	43,000	30,000	35,995
Audit	83,000	83,000	82,580	78,320
Mileage	17,000	17,000	17,661	15,774
Dues & memberships	2,000	2,000	1,050	1,829
Miscellaneous expenses	5,600	5,600	2,937	6,901
Total County Board members	166,600	166,600	154,508	152,999
County Board Office:				
Executive director	68,025	68,025	67,912	67,129
Meetings, training, travel	3,000	3,000	2,135	1,834
Dues & memberships	1,500	1,500	1,600	1,500
Office supplies	3,900	3,900	4,032	4,326
Total County Board Office	76,425	76,425	75,679	74,789
Human Resources:				
Human resources director	52,020	52,020	51,938	52,139
Consulting services	800	800	500	1,000
Other professional & technical services	900	900	666	777
Meetings, training, travel	5,000	5,000	2,637	2,387
Postage & shipping	200	200	139	150
Printing	3,500	3,500	5,389	3,702
Dues & membershyips	4,000	4,000	3,636	3,528
Operating expenses	3,050	3,050	1,902	1,983
Supplies and equipment	1,500	1,500	497	916
Total Human Resources	70,970	70,970	67,304	66,582
Information Technology:				
Information technology director	92,472	92,472	92,325	91,274
Part-time wages	26,141	26,141	25,977	24,808
Meetings, training, travel	3,000	3,000	986	250
Cell phone	900	900	1,200	1,200
Office supplies	1,300	1,300	650	630
Data processing services	800	800	550	575
Telephone	50,000	50,000	34,135	34,232

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Postage & shipping	\$ 250	250	54	14
Enterprise system maintenance	95,000	95,000	115,420	117,278
Computer and website costs	6,000	6,000	8,021	7,263
Software	4,500	4,500	1,129	1,809
Copy paper	13,500	13,500	6,929	10,010
Consulting	6,000	6,000	5,113	700
Equipment	40,500	40,500	46,251	46,447
Total Information Technology	340,363	340,363	338,740	336,490
County Clerk:				
County Clerk's salary	68,800	68,800	68,800	68,351
Deputies salaries	171,635	171,635	169,698	168,483
Comp time buyout	800	800	1,655	1,567
Data processing services	8,850	8,850	8,411	8,548
Postage & shipping	6,200	6,200	6,493	6,035
Meetings, travel, & training	3,000	3,000	2,659	2,114
Dues & memberships	780	780	140	250
Office supplies	7,200	7,200	7,222	6,750
Bookkeeping supplies	4,200	4,200	4,639	2,932
Miscellaneous	50	50	45	-
Total County Clerk	271,515	271,515	269,762	265,030
Elections:				
Election deputy salary	31,625	31,625	31,818	31,790
Comp time buyout	3,600	3,600	1,014	4,347
Part-time Salaries	3,000	3,000	-	-
General primary judges' pay	10,800	10,800	-	35,699
General election judges' pay	49,770	49,770	39,637	33,417
General primary printing	1,500	1,500	171	7,437
General election printing	5,800	5,800	5,679	2,899
County supplies	500	500	612	28
General primary supplies	39,700	39,700	39,720	40,974
General election supplies	39,700	39,700	39,828	41,621
Voter registration and fees	19,430	19,430	17,171	40
Election equipment	6,000	6,000	-	350
Computer purchase and maintenance	14,500	14,500	18,800	18,950
Computer software	19,000	19,000	2,470	10,798
Total Elections	244,925	244,925	196,920	228,350

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 68,800	68,800	68,800	68,351
Deputy salaries	55,628	55,628	53,274	84,715
Comp time buyout	500	500	70	407
Part-time salaries	2,500	2,500	2,893	-
Data processing service	15,500	15,500	13,793	14,236
Meetings, training, & travel	1,500	1,500	976	1,499
Office supplies	9,000	9,000	8,143	7,396
Tax bills - supplies and expense	18,500	18,500	18,268	12,309
Total County Treasurer	171,928	171,928	166,217	188,913
Finance:				
Finance Resource Specialist salary	51,000	51,000	50,631	58,267
Part-time salaries	17,901	17,901	10,247	12,776
Meetings, training, & travel	600	600	538	268
Mileage	150	150	-	-
Supplies and equipment	1,200	1,200	1,335	1,005
Dues & memberships	300	300	475	550
Total Finance	71,151	71,151	63,226	72,866
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	61,904	61,904	61,806	61,282
Deputies salaries	92,170	92,170	89,647	90,717
GIS map specialist	41,868	41,868	42,503	41,499
Part-time salaries	7,200	7,200	-	-
Data processing services	43,500	43,500	43,882	40,173
Consulting services	-	-	1,250	-
County mapping	8,000	8,000	8,197	3,236
Meetings, training, & travel	3,600	3,600	3,320	2,810
Mileage	600	600	358	447
Printing - legal notices	34,000	34,000	32,554	7,030
Dues & memberships	1,000	1,000	385	882
Office supplies	7,500	7,500	6,295	3,977
Minor capital equipment	500	500	-	-
Total Supervisor of Assessments	301,842	301,842	290,197	252,053
Board of Review:				
Board per-diem	14,790	14,790	14,556	14,270
Meetings, training, & travel	270	270	-	-
Mileage	1,000	1,000	455	302
Total Board of Review	16,060	16,060	15,011	14,572

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 20,633	20,633	20,602	20,344
Assistant	12,000	12,000	8,875	8,889
Secretary	6,200	6,200	6,227	2,946
Planning commissioner per diem	3,500	3,500	675	625
Meetings, training & travel	400	400	10	55
Mileage	8,000	8,000	5,771	5,098
Postage	1,300	1,300	1,215	1,276
Printing	2,800	2,800	2,558	1,482
Office supplies	1,450	1,450	870	758
Total Regional Planning and Zoning	56,283	56,283	46,803	41,473
Livingston Board of Appeals:				
Per diem	3,360	3,360	880	2,760
Mileage	1,250	1,250	514	1,462
Total Livingston Board of Appeals	4,610	4,610	1,394	4,222
Maintenance - General:				
Salaries:				
Maintenance supervisor	64,461	64,461	64,402	11,280
Custodial wages	97,083	98,583	98,204	34,524
Maintenance labor	143,590	143,590	150,946	31,984
Overtime	6,000	6,000	-	-
Waste disposal	2,000	2,000	-	401
Equipment maintenance	500	500	2,714	1,527
Equipment rental	1,000	1,000	-	142
Life safety	1,000	1,000	-	-
Service contracts	44,296	44,296	50,504	46,130
Meetings, training, & travel	3,000	3,000	-	1,400
Cell phone stipend	-	-	-	100
Office Supplies	500	500	489	667
County tool replacement and repair	4,000	4,000	1,285	1,480
Total Maintenance - General	367,430	368,930	368,544	129,635

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 5,000	5,000	1,561	2,269
Elevator maintenance	3,000	3,000	2,466	3,251
Maintenance of equipment	10,000	10,000	9,431	5,021
Cleaning supplies	2,500	2,500	1,702	3,535
Grounds maintenance	2,000	2,000	456	723
Life safety inspection	5,500	4,000	1,971	2,195
Service contracts	5,000	5,000	3,282	3,595
Total Maintenance - Courthouse	33,000	31,500	20,869	20,589
Maintenance - Law and Justice Center:				
Custodial salaries	-	-	-	31,703
Maintenance labor	-	-	-	80,954
General building and maintenance	13,500	13,500	4,497	955
Elevator maintenance	1,350	1,350	10,853	9,041
Equipment maintenance	25,000	25,000	27,958	23,287
Cleaning supplies	4,500	4,500	3,722	3,914
Equipment and supplies	500	500	-	230
Grounds maintenance	4,500	4,500	95	3,053
Life safety inspection	5,500	5,500	4,665	4,132
Service contracts	22,000	22,000	23,540	27,625
Total Maintenance - Law and Justice	76,850	76,850	75,330	184,894
Maintenance - Public Safety Complex:				
Maintenance director	-	-	-	60,423
Custodial salaries	-	-	-	28,801
Building maintenance and repairs	20,000	20,000	20,911	17,851
Elevator maintenance	4,000	4,000	2,158	2,010
Equipment maintenance	40,000	40,000	30,645	45,681
Grounds maintenance	4,500	4,500	131	2,045
Cleaning supplies	2,550	2,550	1,070	577
Life safety inspection	16,920	16,920	4,858	19,915
Service contracts	2,500	2,500	18,878	2,036
Total Maintenance - Public Safety Complex	90,470	90,470	78,651	179,339

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Water Street:				
General building repairs	\$ 3,000	3,000	34	124
Equipment maintenance	4,000	4,000	1,455	6,272
Grounds maintenance	500	500	432	360
Cleaning supplies	500	500	-	18
Life Safety	500	500	829	746
Service Contracts	4,500	4,500	3,274	3,001
Total Regions Bank Building	13,000	13,000	6,024	10,521
Facilities Systems:				
Electricity CH	25,000	25,000	24,460	23,803
Electricity LJC	80,000	80,000	88,286	85,141
Electricity PSC	125,000	125,000	133,047	134,107
Electricity Water Street	12,000	12,000	9,716	6,375
Electricity H&E	30,000	30,000	25,158	25,593
Gas CH	20,000	20,000	13,946	13,541
Gas LJC	30,000	30,000	17,721	16,579
Gas PSC	60,000	60,000	32,186	31,305
Gas Water Street	6,000	6,000	3,172	2,751
Gas H&E	20,000	20,000	15,015	12,112
Water and Sewer CH	5,500	5,500	5,218	5,364
Water and Sewer LJC	12,500	12,500	16,105	16,355
Water and Sewer PSC	38,000	38,000	65,472	55,664
Water and Sewer Water Street	1,000	1,000	930	639
Water and Sewer H&E	5,000	5,000	5,866	7,706
Total Facilities Systems	470,000	470,000	456,298	437,035
Total general and administration	2,843,422	2,843,422	2,691,477	2,660,352

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 84,000	84,000	84,000	73,602
Public Safety Director	-	-	-	2,521
Chief Deputy	160,682	160,682	160,427	158,567
Deputies salaries	1,439,255	1,439,255	1,448,010	1,308,898
Secretaries	87,940	87,940	87,839	87,795
Deputies paid holiday	10,000	10,000	-	737
Contractual buyout	147,378	147,378	129,784	120,985
Deputies overtime	55,000	61,650	64,079	54,798
Sheriff's Merit Commission	1,000	1,000	550	700
Investigative costs	2,750	2,750	1,078	2,411
Radio maintenance	33,000	33,000	37,358	33,954
Meetings, training, & travel	20,000	20,000	23,060	21,058
Dues	2,500	2,500	1,280	1,300
Supplies and equipment	15,750	15,750	13,661	11,964
Uniform replacement	68,700	87,650	82,004	76,904
Replacement vests	4,000	4,000	4,339	3,620
Total Sheriff	2,131,955	2,157,555	2,137,469	1,959,814
Jail:				
Salaries:				
Jail directors	143,146	143,146	127,474	141,262
Correctional officers	1,195,933	1,195,933	1,144,222	1,143,332
Transport officers	-	-	91,936	-
Transport officers - part time	41,600	83,550	86,873	27,554
Courthouse security pay	294,902	294,902	278,861	282,820
TCCO/paid holiday	30,000	30,000	-	19,999
Contractual buyout	13,000	13,000	37,224	-
Overtime	70,000	70,000	72,898	114,625
Overtime - transport officers	37,400	146,900	144,889	166,402
Inmate meals	99,945	110,132	96,041	133,447
Inmate meals - transfers	153,000	153,000	188,567	140,163
Meetings, training, & travel	41,000	41,000	36,250	22,079
Board and care of prisoners	85,000	85,000	57,142	70,591
Prisoners - medical	420,000	420,000	428,153	262,014
Supplies	10,000	10,000	12,566	9,269
Uniform replacement	75,000	75,000	64,158	73,102
Contractual services	-	-	-	36,000
Total Jail	2,709,926	2,871,563	2,867,254	2,642,659

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Part-time salaries	\$ 5,057	5,057	5,602	4,852
Secretaries salary	29,427	29,427	26,392	29,038
Professional services	11,000	11,000	3,338	1,995
Meetings, training, & travel	3,000	3,000	1,974	505
Lease / rental	38,000	38,000	36,000	36,000
Office supplies	3,000	3,000	7,746	10,002
Operating expenses	2,500	2,500	1,655	2,674
Total Animal Control	91,984	91,984	82,707	85,066
County Coroner:				
Salaries:				
County Coroner	56,000	56,000	55,000	55,453
Chief deputy	12,000	12,000	10,846	11,242
Part-time salareis	5,000	5,000	3,283	4,493
Coroner's secretary	26,374	26,374	27,397	27,455
On call pay	5,000	5,000	4,690	4,879
Postage	1,000	1,000	686	434
Meetings, training, & travel	3,000	3,000	2,884	2,083
Mileage	2,500	2,500	3,534	3,934
Cell phones	1,100	1,100	1,772	1,059
Dues	700	700	605	605
Post mortem autopsies	70,000	86,400	92,003	101,864
Office supplies	5,000	5,000	2,625	3,644
OSHA supplies	1,700	1,700	1,913	1,474
Equipment	2,000	2,000	535	1,449
Total County Coroner	191,374	207,774	207,773	220,068
Solid Waste Management:				
Solid waste director salary	34,388	34,388	34,336	33,907
Meetings, training, & travel	700	700	423	373
Contractual	43,000	43,000	34,210	31,150
Recycling	700	700	413	-
Office supplies	300	300	78	10
Total Solid Waste Management	79,088	79,088	69,460	65,440

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
Public Safety (Continued):				
ESDA:				
Salary	\$ 13,755	13,755	13,735	13,563
Cell phone	1,200	1,200	1,263	1,000
Supplies and other	3,000	3,000	1,015	965
Grant expenditures (Multi-Hazard Mitigation)	-	26,000	27,031	-
Unified command post operations	2,800	2,800	665	590
Total ESDA	20,755	46,755	43,709	16,118
Total Public Safety	5,225,082	5,454,719	5,408,372	4,989,165
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	68,800	68,800	68,800	68,351
Deputies salaries	265,551	265,551	254,629	239,292
Part-time salaries	27,500	27,500	19,692	17,329
Witness fees, summons, subpoenas	900	900	465	396
Meetings, training, travel expenses	800	800	197	988
Postage	7,200	7,200	7,368	7,945
Printing	600	600	2,967	1,592
Association memberships	450	450	435	435
Supplies	13,000	13,000	9,901	9,128
Equipment	3,000	3,000	-	837
Total Circuit Clerk	387,801	387,801	364,454	346,293
State's Attorney's office:				
Salaries:				
State's Attorney salary	170,172	170,172	171,683	169,438
Assistant salaries	203,552	203,552	206,211	200,873
Victim Coordinator salary	13,393	13,393	13,368	13,104
Full time wages - secretaries	169,363	169,363	171,036	167,100
Outsourced services	12,000	12,000	7,899	2,188
Trial expenditures	7,000	7,000	1,117	2,350
Appellate services	15,000	15,000	15,000	15,000
Postage	3,500	3,500	2,492	3,051
Dues and memberships	2,500	2,500	2,281	1,876
Cell phones	2,000	2,000	1,800	1,800
Operating expenditures	4,500	4,500	1,373	2,815
Supplies and equipment	15,500	15,500	9,882	15,202
Total State's Attorney's office	618,480	618,480	604,142	594,797

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
Judiciary and court related (Continued):				
Public Defender:				
Public Defender	\$ 153,155	153,155	154,515	153,607
Salaries - Assistant	41,046	41,046	28,956	40,506
Secretary	28,980	28,980	28,931	28,598
Outside legal counsel	57,500	57,500	57,500	57,500
Postage	850	850	845	845
Meetings, travel, & training	750	750	300	688
Publications	250	250	-	-
Association membership	400	400	234	548
Supplies and equipment	3,675	3,675	4,450	3,627
Total Public Defender	286,606	286,606	275,731	285,919
Circuit Court:				
Secretaries	105,457	105,457	109,360	105,724
Bailiff and matrons	9,202	9,202	7,711	9,675
Court appointed counsel - regular	35,000	35,000	36,067	26,947
Special prosecutor fees	2,500	2,500	-	425
Jurors fees and mileage	60,000	60,000	42,049	52,667
Transcript fees	4,000	4,000	776	2,396
Pre-sentence evaluation fees	8,000	8,000	2,345	2,850
Interpreter fees	5,000	5,000	2,546	3,214
Judges' salaries	1,800	1,800	1,374	1,403
Jurors' meals	2,000	2,000	711	1,020
Court appointed physician	27,500	27,500	24,883	18,948
Supplies and equipment	10,000	10,000	9,927	16,745
Supplies and equipment - reporter	1,000	1,000	139	111
Books	11,000	11,000	16,263	5,918
Total Circuit Court	282,459	282,459	254,151	248,043
Jury Commission:				
Jury clerk's salary	13,812	13,812	9,645	9,033
Jury commissioner's salary	750	750	752	564
Supplies and equipment	7,000	7,000	6,644	6,166
Total Jury Commission	21,562	21,562	17,041	15,763

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department:				
Salaries:				
Probation Director	\$ 76,140	76,140	76,018	75,138
Probation Supervisor	58,278	58,278	57,658	26,370
Probation Officers	425,228	425,228	412,728	448,916
Admin/office assistants	62,733	62,733	63,170	60,766
Overtime / Merit	6,000	6,000	6,468	5,435
Part-time wages	7,500	7,500	617	1,227
Other prof/tech services	4,500	4,500	6,576	-
Meetings, training, & travel	8,000	8,000	17,090	16,622
Mileage	1,500	1,500	477	647
Cell phones	3,900	3,900	5,208	3,079
Postage	1,500	1,500	1,271	1,287
Residential & detention alternatives	8,000	8,000	4,681	7,187
Individual service program	35,000	35,000	24,306	17,370
Contract - juvenile detention	35,000	35,000	24,956	46,715
Supplies	2,000	2,000	8,191	5,190
Drug testing supplies	22,000	22,000	22,184	20,929
Uniforms	2,000	2,000	3,627	3,301
Equipment	4,000	4,000	-	3,960
Officer reimbursements	1,000	1,000	182	107
Total Court services department	764,279	764,279	735,408	744,246
Total judiciary and court related	2,361,187	2,361,187	2,250,927	2,235,061
Public Health and Welfare:				
Maintenance - Health and Education building:				
General building repairs	3,000	3,000	676	4,802
Equipment maintenance	8,204	8,204	6,844	11,294
Cleaning supplies	3,500	3,500	2,205	1,418
Grounds	1,000	1,000	407	829
Elevator Maintenance	600	600	300	36
Life Safety	1,900	1,900	2,550	2,871
Service Contracts	8,500	8,500	9,930	6,998
Total maintenance - Health and Education building	26,704	26,704	22,912	28,248
Total Public Health and Welfare	26,704	26,704	22,912	28,248

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Expenditures (Continued):				
Employee benefits:				
Employer share of health insurance	\$ 1,007,811	937,845	785,094	818,105
Employer share of life insurance	3,000	3,000	2,558	2,501
Employee wellness program	2,000	2,000	2,000	-
Total employee benefits	1,012,811	942,845	789,652	820,606
Other expenditures:				
Property taxes	8,800	8,800	8,991	8,223
Regional Office of Education	49,320	49,320	49,320	48,600
Leadership Training	8,500	8,500	8,500	3,150
Department Salaries	112,711	112,711	112,715	135,384
Contingency / Miscellaneous	190,671	31,000	30,000	30,000
Total other expenditures	370,002	210,331	209,526	225,357
Total expenditures	11,839,208	11,839,208	11,372,866	10,958,789

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Excess (deficiency) of revenues over (under) expenditures	\$ (1,004,122)	(1,004,122)	447,424	(624,453)
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	551,384	551,384	551,384	693,785
Streator Host Agreement Account	79,088	79,088	66,390	63,188
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	18,000	20,900
Maintenance and Child Support Fee Fund	3,000	3,000	3,000	3,500
Probation Service Fee Fund	80,000	80,000	126,139	96,894
Court Systems Fund	25,000	25,000	25,000	24,000
Court Security Fund	50,000	50,000	50,000	50,000
Court Automation Fund	15,000	15,000	15,000	15,000
Document Storage Fund	15,000	15,000	15,000	15,000
Law Library Fund	2,150	2,150	2,030	2,084
Arrestees' Medical Costs Fund	7,000	7,000	7,000	4,000
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 Account	(56,000)	(56,000)	(52,926)	(36,910)
Total other financing sources (uses)	1,004,122	1,004,122	1,040,517	1,113,350
Net change in fund balance	\$ -	-	1,487,941	488,897
Fund balance, beginning of year			4,747,674	4,258,777
Fund balance, end of year			\$ 6,235,615	4,747,674

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 600,000	600,000	593,593	650,054
Interest on investments	300	300	157	134
Total revenues	600,300	600,300	593,750	650,188
Expenditures:				
Current:				
General and administration:				
General liability insurance	556,600	556,600	555,307	525,338
Bonds	4,000	4,000	831	2,992
Property appraisal	500	500	515	500
Total expenditures	561,100	561,100	556,653	528,830
Excess (deficiency) of revenues over (under) expenditures	39,200	39,200	37,097	121,358
Other financing sources (uses):				
Operating transfers out	(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	\$ 14,200	14,200	12,097	96,358
Fund balance, beginning of year			553,089	456,731
Fund balance, end of year			\$ 565,186	553,089

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 30,000	30,000	29,783	29,842
Interest on investments	200	200	1,072	214
Total revenues	30,200	30,200	30,855	30,056
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	35,000	35,000	4,855	534
Total expenditures	35,000	35,000	4,855	534
Excess (deficiency) of revenues over (under) expenditures	\$ (4,800)	(4,800)	26,000	29,522
Fund balance, beginning of year			93,407	63,885
Fund balance, end of year			\$ 119,407	93,407

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ 5,000	5,000	13,071	4,821
Total revenues	5,000	5,000	13,071	4,821
Expenditures:				
Current:				
General and administrative:				
GLCEDC	80,000	80,000	80,000	80,000
GLCEDC Grants	575,000	575,000	575,000	575,000
Economic development program	1,086,950	1,086,950	165,000	179,657
Total expenditures	1,741,950	1,741,950	820,000	834,657
Excess (deficiency) of revenues over (under) expenditures	(1,736,950)	(1,736,950)	(806,929)	(829,836)
Other financing sources (uses):				
Operating transfers out	(150,000)	(150,000)	(150,000)	(150,000)
Operating transfers in	750,000	750,000	750,000	250,000
Total other financing sources (uses)	600,000	600,000	600,000	100,000
Net change in fund balance	\$ (1,136,950)	(1,136,950)	(206,929)	(729,836)
Fund balance, beginning of year			1,182,068	1,911,904
Fund balance, end of year			\$ 975,139	1,182,068

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ 9,000	9,000	21,521	13,043
Total revenues	9,000	9,000	21,521	13,043
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	9,000	9,000	21,521	13,043
Other financing sources (uses):				
Operating transfers out	(79,088)	(79,088)	(66,390)	(63,188)
Total other financing sources (uses)	(79,088)	(79,088)	(66,390)	(63,188)
Net change in fund balance	<u>\$ (70,088)</u>	<u>(70,088)</u>	(44,869)	(50,145)
Fund balance, beginning of year			<u>1,274,718</u>	<u>1,324,863</u>
Fund balance, end of year			<u>\$ 1,229,849</u>	<u>1,274,718</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ 100	100	78	107
Insurance proceeds	-	-	-	38,835
Miscellaneous	-	-	-	4,300
Total revenues	100	100	78	43,242
Expenditures:				
Current:				
Repairs & maintenance	74,600	74,600	80,261	76,515
Fuel	100,000	100,000	133,957	119,256
Capital outlay:				
New vehicles	380,000	380,000	396,244	225,825
Total expenditures	554,600	554,600	610,462	421,596
Excess (deficiency) of revenues over (under) expenditures	(554,500)	(554,500)	(610,384)	(378,354)
Other financing sources (uses):				
Transfer from other funds	415,100	415,100	412,026	396,010
Total other financing sources (uses)	415,100	415,100	412,026	396,010
Net change in fund balance	\$ (139,400)	(139,400)	(198,358)	17,656
Fund balance, beginning of year			230,244	212,588
Fund balance, end of year			\$ 31,886	230,244

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ -	-	86	86
Total revenues	-	-	86	86
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	86	86
Other financing sources (uses):				
Operating transfers in	-	-	-	52,591
Total other financing sources (uses)	-	-	-	52,591
Net change in fund balance	\$ -	-	86	52,677
Fund balance, beginning of year			52,677	-
Fund balance, end of year			\$ 52,763	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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ 2,500	2,500	8,297	6,584
Total revenues	2,500	2,500	8,297	6,584
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,500</u>	<u>2,500</u>	8,297	6,584
Fund balance, beginning of year			<u>565,377</u>	<u>558,793</u>
Fund balance, end of year			<u>\$ 573,674</u>	<u>565,377</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ 112	112	2,189	113
Total revenues	112	112	2,189	113
Expenditures:				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 112</u>	<u>112</u>	2,189	113
Fund balance, beginning of year			<u>188,097</u>	<u>187,984</u>
Fund balance, end of year			<u>\$ 190,286</u>	<u>188,097</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Contract payments	\$ 3,500,000	3,500,000	3,699,800	3,781,663
Interest on investments	29,000	29,000	103,158	37,317
Pontiac host miscellaneous	-	-	119,013	-
Total revenues	3,529,000	3,529,000	3,921,971	3,818,980
Expenditures:				
Current:				
Legal fees	25,000	25,000	44,907	48,787
Early retirement plan	2,000	2,000	1,479	81,473
LivCo Soil and Water Conservation	23,000	23,000	23,000	23,000
ETSB dispatch funding	232,774	232,774	223,250	216,670
Odell tower operations	20,000	20,000	13,937	18,429
Miscellaneous	-	-	1,116	-
Capital Outlay:				
General fund finance	-	-	-	24,736
H&E building improvements	-	-	-	1,549
Equipment maintenance building	122,596	122,596	-	2,813
Zoning & subdivision regulations update	50,000	50,000	-	-
Grain elevator appraisal	75,000	75,000	73,200	-
Courthouse improvements	18,000	18,000	18,400	30,000
Highway building improvements	148,371	148,371	-	-
Law & justice building	424,828	424,828	77,135	22,959
Election equipment	461,500	461,500	411,740	-
General fund information tech equipment	150,000	150,000	48,774	101,852
HR/Payroll software upgrade	54,220	54,220	-	-
Equipment- Highway	205,000	205,000	205,000	-
Equipment - Coroner	21,408	21,408	9,705	9,295
School resources officers- radios	16,000	16,000	14,927	-
Public Safety facility	108,285	108,285	-	-
Waterstreet improvements	-	-	63,425	-
Energy savings program	-	-	649,376	-
Total expenditures	2,157,982	2,157,982	1,879,371	581,563

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Excess (deficiency) of revenues over (under) expenditures	\$ 1,371,018	1,371,018	2,042,600	3,237,417
Other financing sources (uses):				
Transfer to General Account	(551,384)	(551,384)	(551,384)	(693,785)
Transfer to Enterprise Zone Account	(750,000)	(750,000)	(750,000)	-
Transfer to Vehicle Account	(359,100)	(359,100)	(359,100)	(359,100)
Capital lease proceeds	-	-	681,870	-
Total other financing sources (uses)	(1,660,484)	(1,660,484)	(978,614)	(1,052,885)
Net change in fund balance	\$ (289,466)	(289,466)	1,063,986	2,184,532
Fund balance, beginning of year			11,556,543	9,372,011
Fund balance, end of year			\$ 12,620,529	11,556,543

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Farm rental	\$ -	-	-	32,231
Interest on investments	500	500	2,398	699
Total revenues	500	500	2,398	32,930
Expenditures:				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 500	500	2,398	32,930
Fund balance, beginning of year			162,215	129,285
Fund balance, end of year			\$ 164,613	162,215

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ 60,000	60,000	79,583	71,179
Total revenues	60,000	60,000	79,583	71,179
Expenditures				
Capital projects	5,000,000	5,000,000	328,634	112,999
Demolition	-	-	-	581
Community Healthcare Program	-	-	-	152,994
Total expenditures	5,000,000	5,000,000	328,634	266,574
Excess (deficiency) of revenues over (under) expenditures	(4,940,000)	(4,940,000)	(249,051)	(195,395)
Other financing sources (uses):				
Transfer to Enterprise Account	-	-	-	(250,000)
Total other financing sources (uses)	-	-	-	(250,000)
Net change in fund balance	\$ (4,940,000)	(4,940,000)	(249,051)	(445,395)
Fund balance, beginning of year			6,704,658	7,150,053
Fund balance, end of year			\$ 6,455,607	6,704,658

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Interest on investments	\$ 2	2	549	6
Solar farm application fees	50,000	50,000	-	70,000
Total revenues	50,002	50,002	549	70,006
Expenditures:				
Current:				
General and administration	9,450	9,450	1,676	13,811
Total expenditures	9,450	9,450	1,676	13,811
Excess (deficiency) of revenues over (under) expenditures	\$ 40,552	40,552	(1,127)	56,195
Fund balance, beginning of year			56,195	-
Fund balance, end of year			\$ 55,068	56,195

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2019

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, 2019

Law Library Fund

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

Indemnity Fund

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

Special Recording Fee Fund

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

Sheriff Drug Traffic Prevention Fund

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

Court Automation Fund

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

County Treasurer's Automation Fund

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

Victim Coordinator Services Fund

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

Veteran's Assistance Fund

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

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2019

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, 2019

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, 2019

		Special Revenue Funds						
		Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
<u>Assets</u>								
Cash in bank	\$	1,748,246	383,506	78,550	151,933	192,246	458,457	3,435
Certificates of deposit		3,876,514	600,000	-	400,000	700,000	-	-
Other investments		735,295	-	723,144	-	-	-	-
Receivables:								
Accounts		166,644	59,218	85,499	-	-	-	-
Accrued interest		727	186	-	88	88	111	-
Property taxes		314,797	79,340	-	39,678	39,678	46,348	-
Due from State of Illinois		-	-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets		6,842,223	1,122,250	887,193	591,699	932,012	504,916	3,435
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years		2,904,331	746,310	-	373,232	373,232	417,240	-
Total assets and deferred outflows	\$	9,746,554	1,868,560	887,193	964,931	1,305,244	922,156	3,435
<u>Liabilities</u>								
Accounts payable	\$	113,000	13,613	-	50,015	36,716	-	-
Due to others		16,519	-	-	-	-	-	-
Accrued items		36,303	24,076	7,732	-	-	-	-
Total liabilities		165,822	37,689	7,732	50,015	36,716	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		2,904,331	746,310	-	373,232	373,232	417,240	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		3,235,818	-	-	299,743	884,842	114,891	-
Committed		596,427	-	-	-	-	-	3,435
Assigned		2,844,156	1,084,561	879,461	241,941	10,454	390,025	-
Unassigned		-	-	-	-	-	-	-
Total fund balance		6,676,401	1,084,561	879,461	541,684	895,296	504,916	3,435
Total liabilities, deferred inflows, and fund balance	\$	9,746,554	1,868,560	887,193	964,931	1,305,244	922,156	3,435

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

		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	\$	110,455	1,362	19,769	16,581	3,342	11,003	3,958
Certificates of deposit		650,000	-	310,000	206,000	6,000	170,000	15,014
Other investments		-	-	-	-	-	-	-
Receivables:								
Accounts		-	-	8,380	-	-	-	3,945
Accrued interest		188	-	-	-	-	-	-
Property taxes		77,826	-	-	-	-	-	-
Due from State of Illinois		-	-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets		838,469	1,362	338,149	222,581	9,342	181,003	22,917
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years		705,100	-	-	-	-	-	-
Total assets and deferred outflows	\$	1,543,569	1,362	338,149	222,581	9,342	181,003	22,917
<u>Liabilities</u>								
Accounts payable	\$	-	-	-	-	-	-	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	-	-	-	-	-	-
Total liabilities		-	-	-	-	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		705,100	-	-	-	-	-	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		838,469	-	120,973	147,257	7,957	123,261	8,027
Committed		-	1,362	-	75,324	-	57,742	14,890
Assigned		-	-	217,176	-	1,385	-	-
Unassigned		-	-	-	-	-	-	-
Total fund balance		838,469	1,362	338,149	222,581	9,342	181,003	22,917
Total liabilities, deferred inflows, and fund balance	\$	1,543,569	1,362	338,149	222,581	9,342	181,003	22,917

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	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	\$ 875	15,647	8,180	10,416	10,761	6,196
Certificates of deposit	10,000	125,000	10,000	90,000	177,500	10,000
Other investments	12,151	-	-	-	-	-
Receivables:						
Accounts	-	-	-	-	-	-
Accrued interest	-	22	-	-	-	-
Property taxes	-	15,452	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	23,026	156,121	18,180	100,416	188,261	16,196
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	140,000	-	-	-	-
Total assets and deferred outflows	\$ 23,026	296,121	18,180	100,416	188,261	16,196
<u>Liabilities</u>						
Accounts payable	\$ -	2,936	-	-	6,326	361
Due to others	-	-	-	-	-	-
Accrued items	-	4,495	-	-	-	-
Total liabilities	-	7,431	-	-	6,326	361
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	140,000	-	-	-	-
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	21,834	148,690	10,657	-	76,238	11,870
Committed	1,192	-	7,523	100,416	105,697	-
Assigned	-	-	-	-	-	3,965
Unassigned	-	-	-	-	-	-
Total fund balance	23,026	148,690	18,180	100,416	181,935	15,835
Total liabilities, deferred inflows, and fund balance	\$ 23,026	296,121	18,180	100,416	188,261	16,196

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	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	\$ 10,978	955	5,135	7,218	1,458	-
Certificates of deposit	-	-	-	20,000	7,000	-
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	2,792	-	-	-	-
Accrued interest	-	-	-	-	-	44
Property taxes	-	-	-	-	-	16,475
Due from State of Illinois	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	10,978	3,747	5,135	27,218	8,458	16,519
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	149,217
Total assets and deferred outflows	\$ 10,978	3,747	5,135	27,218	8,458	165,736
<u>Liabilities</u>						
Accounts payable	\$ -	-	-	-	-	-
Due to others	-	-	-	-	-	16,519
Accrued items	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	16,519
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	149,217
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	10,945	1,865	4,582	23,909	8,366	-
Committed	-	-	553	-	-	-
Assigned	33	1,882	-	3,309	92	-
Unassigned	-	-	-	-	-	-
Total fund balance	10,978	3,747	5,135	27,218	8,458	-
Total liabilities, deferred inflows, and fund balance	\$ 10,978	3,747	5,135	27,218	8,458	165,736

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

		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	\$	59,984	8,467	52,040	92,097	3,853	19,389
Certificates of deposit		45,000	60,000	-	200,000	25,000	40,000
Other investments		-	-	-	-	-	-
Receivables:							
Accounts		-	-	-	-	-	6,810
Accrued interest		-	-	-	-	-	-
Property taxes		-	-	-	-	-	-
Due from State of Illinois		-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-
Total assets		104,984	68,467	52,040	292,097	28,853	66,199
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years		-	-	-	-	-	-
Total assets and deferred outflows	\$	104,984	68,467	52,040	292,097	28,853	66,199
<u>Liabilities</u>							
Accounts payable	\$	-	3,033	-	-	-	-
Due to others		-	-	-	-	-	-
Accrued items		-	-	-	-	-	-
Total liabilities		-	3,033	-	-	-	-
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years		-	-	-	-	-	-
<u>Fund Balance</u>							
Nonspendable		-	-	-	-	-	-
Restricted		97,366	63,229	49,861	71,422	23,365	66,199
Committed		7,618	-	-	220,675	-	-
Assigned		-	2,205	2,179	-	5,488	-
Unassigned		-	-	-	-	-	-
Total fund balance		104,984	65,434	52,040	292,097	28,853	66,199
Total liabilities, deferred inflows, and fund balance	\$	104,984	68,467	52,040	292,097	28,853	66,199

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, 2019

	Totals	Special Revenue Funds					Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	
Revenues:							
Property taxes	\$ 2,821,044	711,005	-	355,569	355,569	415,365	-
Operating and capital grants	25,312	-	-	-	-	-	-
Motor fuel tax	695,170	-	695,170	-	-	-	-
Fees, fines, and charges for services	878,325	265,973	-	-	-	-	22,788
Interest	71,692	7,028	17,781	4,318	8,515	216	192
Other	95,735	25,017	68,609	-	-	-	-
Total revenues	4,587,278	1,009,023	781,560	359,887	364,084	415,581	22,980
Expenditures:							
Current:							
General administration	190,345	-	-	-	-	-	-
Public safety	47,931	-	-	-	-	-	-
Judiciary and court related	59,718	-	-	-	-	-	-
Public health and welfare	524,693	-	-	-	-	391,271	-
Transportation	1,888,646	811,464	807,423	198,347	71,412	-	-
Employee benefits	701,607	-	-	-	-	-	-
Capital Outlay	51,526	51,526	-	-	-	-	-
Total expenditures	3,464,466	862,990	807,423	198,347	71,412	391,271	-
Excess (deficiency) of revenues over (under) expenditures	1,122,812	146,033	(25,863)	161,540	292,672	24,310	22,980
Other financing sources (uses):							
Transfers in	20,000	-	-	-	-	-	-
Transfers out	(334,669)	(3,000)	-	-	-	-	(25,000)
Total other financing sources (uses)	(314,669)	(3,000)	-	-	-	-	(25,000)
Net change in fund balance	808,143	143,033	(25,863)	161,540	292,672	24,310	(2,020)
Fund balance, beginning of year	5,868,258	941,528	905,324	380,144	602,624	480,606	5,455
Fund balance, end of year	\$ 6,676,401	1,084,561	879,461	541,684	895,296	504,916	3,435

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, 2019**

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 697,466	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	13,245	9,230	108,867	83	70,205	9,145
Interest	7,642	2	6,806	2,804	61	2,685	254
Other	-	-	-	-	-	-	-
Total revenues	705,108	13,247	16,036	111,671	144	72,890	9,399
Expenditures:							
Current:							
General administration	-	-	-	22,909	-	-	5,483
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	12,190	-	-	-	27,010	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	701,607	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	701,607	12,190	-	22,909	-	27,010	5,483
Excess (deficiency) of revenues over (under) expenditures	3,501	1,057	16,036	88,762	144	45,880	3,916
Other financing sources (uses):							
Transfers in	20,000	-	-	-	-	-	-
Transfers out	-	(2,030)	-	-	-	(15,000)	-
Total other financing sources (uses)	20,000	(2,030)	-	-	-	(15,000)	-
Net change in fund balance	23,501	(973)	16,036	88,762	144	30,880	3,916
Fund balance, beginning of year	814,968	2,335	322,113	133,819	9,198	150,123	19,001
Fund balance, end of year	\$ 838,469	1,362	338,149	222,581	9,342	181,003	22,917

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, 2019**

	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	\$ -	138,420	-	-	-	-
Operating and capital grants	20,900	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	59,079	82,982	55,584	9,539
Interest	455	728	334	2,129	2,988	121
Other	-	50	-	1,593	-	-
Total revenues	21,355	139,198	59,413	86,704	58,572	9,660
Expenditures:						
Current:						
General administration	-	-	-	-	-	-
Public safety	-	-	-	900	-	11,070
Judiciary and court related	-	-	-	-	13,350	-
Public health and welfare	-	133,422	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	-	133,422	-	900	13,350	11,070
Excess (deficiency) of revenues over (under) expenditures	21,355	5,776	59,413	85,804	45,222	(1,410)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(18,000)	-	(50,000)	(126,139)	(15,000)	-
Total other financing sources (uses)	(18,000)	-	(50,000)	(126,139)	(15,000)	-
Net change in fund balance	3,355	5,776	9,413	(40,335)	30,222	(1,410)
Fund balance, beginning of year	19,671	142,914	8,767	140,751	151,713	17,245
Fund balance, end of year	\$ 23,026	148,690	18,180	100,416	181,935	15,835

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, 2019

	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	\$ -	-	-	-	-	147,650
Operating and capital grants	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	3,709	8,645	7,595	11,688	849	-
Interest	5	3	5	72	76	-
Other	-	-	-	-	-	-
Total revenues	3,714	8,648	7,600	11,760	925	147,650
Expenditures:						
Current:						
General administration	-	-	-	154	-	147,650
Public safety	-	-	-	-	-	-
Judiciary and court related	5,102	-	13	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	5,102	-	13	154	-	147,650
Excess (deficiency) of revenues over (under) expenditures	(1,388)	8,648	7,587	11,606	925	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(7,000)	(3,000)	(500)	-	-
Total other financing sources (uses)	-	(7,000)	(3,000)	(500)	-	-
Net change in fund balance	(1,388)	1,648	4,587	11,106	925	-
Fund balance, beginning of year	12,366	2,099	548	16,112	7,533	-
Fund balance, end of year	\$ 10,978	3,747	5,135	27,218	8,458	-

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, 2019**

	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	-	-	-	-	4,412	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	96,735	9,674	14,471	-	11,049	7,190
Interest	885	1,434	27	2,992	267	867
Other	-	-	-	-	466	-
Total revenues	97,620	11,108	14,498	2,992	16,194	8,057
Expenditures:						
Current:						
General administration	-	-	-	-	-	14,149
Public safety	-	35,961	-	-	-	-
Judiciary and court related	-	-	2,053	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	-	35,961	2,053	-	-	14,149
Excess (deficiency) of revenues over (under) expenditures	97,620	(24,853)	12,445	2,992	16,194	(6,092)
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	42,620	(24,853)	12,445	2,992	1,194	(6,092)
Fund balance, beginning of year	62,364	90,287	39,595	289,105	27,659	72,291
Fund balance, end of year	\$ 104,984	65,434	52,040	292,097	28,853	66,199

LIVINGSTON COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 383,506
Certificates of deposit	600,000
Receivables, net	
Accounts	59,218
Accrued interest	186
Property taxes	79,340
Total assets	<u>1,122,250</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>746,310</u>
Total assets and deferred outflows	<u>\$ 1,868,560</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 13,613
Accrued items	<u>24,076</u>
Total liabilities	<u>37,689</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>746,310</u>
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Fund balance:

Assigned	<u>1,084,561</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,868,560</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 718,961	718,961	711,005	681,423
Township MFT engineering - roads	95,000	95,000	111,163	104,021
Township MFT engineering - bridges	30,000	30,000	32,333	36,525
Township CAB engineering	12,000	12,000	5,183	11,381
MFT Equipment rental	50,000	50,000	50,000	50,000
Interest on investments	1,600	1,600	7,028	1,887
Material sales to municipalities	8,000	8,000	23,157	9,528
Permit fees	20,000	20,000	29,137	21,550
Sale of used equipment	10,000	10,000	15,000	27,080
Miscellaneous	3,000	3,000	25,017	1,612
Reimbursement from other agencies	1,000	1,000	-	-
Total revenues	949,561	949,561	1,009,023	945,007
Expenditures:				
Salaries:				
Engineers and technicians	227,500	227,500	216,157	208,565
Secretary and bookkeeping	71,500	71,500	69,505	67,196
Day labor employees	225,300	225,300	237,874	222,643
Operating costs for office and garage	25,000	25,000	21,615	19,466
Office supplies	6,200	6,200	-	-
Employee health insurance premiums	96,000	96,000	79,956	81,815
Gas, oil, and grease	75,000	75,000	50,860	61,472
Repair of machinery	80,000	80,000	60,550	82,505
Materials and supplies for road repairs	20,000	20,000	7,405	4,379
Repair of bridges and culverts	25,000	25,000	1,209	5,161
Miscellaneous	12,000	12,000	8,238	12,280
Purchase of machinery and equipment	115,000	115,000	51,526	226,173
Buildings and grounds maintenance	45,000	45,000	14,405	17,321
Computer hardware and software	9,000	9,000	10,228	3,289
Contractual services	75,000	75,000	33,462	59,883
Total expenditures	1,107,500	1,107,500	862,990	1,072,148
Excess (deficiency) of revenues over (under) expenditures	(157,939)	(157,939)	146,033	(127,141)
Other financing sources (uses):				
Transfer to General Fund	(3,000)	(3,000)	(3,000)	(3,000)
Net change in fund balance	\$ (160,939)	(160,939)	143,033	(130,141)
Fund balance, beginning of year			941,528	1,071,669
Fund balance, end of year			\$ 1,084,561	941,528

LIVINGSTON COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet
November 30, 2019

Assets

Cash on hand and in bank	\$ 78,550
Other investments	723,144
Accounts receivable	<u>85,499</u>
Total assets	<u>\$ 887,193</u>

Liabilities and Fund Balance

Liabilities:	
Accrued items	<u>\$ 7,732</u>
Fund Balance:	
Assigned	<u>879,461</u>
Total liabilities and fund balance	<u>\$ 887,193</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Motor fuel tax	\$ 727,000	727,000	695,170	819,300
Reimbursements	57,100	57,100	57,989	57,050
Interest on investments	1,050	1,050	17,781	12,003
Miscellaneous	5,000	5,000	10,620	11,947
Total revenues	790,150	790,150	781,560	900,300
Expenditures:				
Salaries - County Engineer	114,200	114,200	115,815	113,976
Salaries - engineers	10,000	10,000	-	-
Salaries - day labor	230,000	230,000	197,783	208,999
Design & construction engineering	10,000	10,000	-	-
Right-of-way	2,000	2,000	-	-
Equipment expense	50,000	50,000	50,000	50,000
Construction - surface	250,000	250,000	-	-
Construction - bridge / culvert	220,000	220,000	-	-
General maintenance	589,000	589,000	443,825	348,797
Total expenditures	1,475,200	1,475,200	807,423	721,772
Excess (deficiency) of revenues over (under) expenditures	\$ (685,050)	(685,050)	(25,863)	178,528
Fund balance, beginning of year			905,324	726,796
Fund balance, end of year			\$ 879,461	905,324

LIVINGSTON COUNTY, ILLINOIS
COUNTY AID TO BRIDGES FUND

SCHEDULE C-7

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 151,933
Certificates of deposit	400,000
Receivables, net	
Accrued interest	88
Property taxes	39,678
Total assets	<u>591,699</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>373,232</u>
Total assets and deferred outflows	<u>\$ 964,931</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 50,015</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>373,232</u>
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Fund balance:

Restricted	299,743
Assigned	<u>241,941</u>
Total fund balance	<u>541,684</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 964,931</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 359,491	359,491	355,569	343,497
Interest on investments	1,550	1,550	4,318	684
Reimbursements	-	-	-	32,967
Total revenues	361,041	361,041	359,887	377,148
Expenditures:				
Design & construction engineering	100,000	100,000	94,496	79,297
Day labor construction	50,000	50,000	10,114	7,838
Construction: bridges / culverts	340,000	340,000	93,737	192,323
Total expenditures	490,000	490,000	198,347	279,458
Excess (deficiency) of revenues over (under) expenditures	\$ (128,959)	(128,959)	161,540	97,690
Fund balance, beginning of year			380,144	282,454
Fund balance, end of year			\$ 541,684	380,144

LIVINGSTON COUNTY, ILLINOIS
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet
November 30, 2019

<u>Assets and Deferred Outflows of Resources</u>	
Assets:	
Cash on hand and in bank	\$ 192,246
Certificates of deposit	700,000
Receivables, net	
Accrued interest	88
Property taxes	39,678
Total assets	932,012
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	373,232
Total assets and deferred outflows	\$ 1,305,244
<u>Deferred Inflows of Resources and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 36,716
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	373,232
Fund balance:	
Restricted	884,842
Assigned	10,454
Total fund balance	895,296
Total liabilities, deferred inflows, and fund balance	\$ 1,305,244

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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 359,491	359,491	355,569	344,616
Interest on investments	270	270	8,515	692
Total revenue	359,761	359,761	364,084	345,308
Expenditures:				
Design & construction engineering	75,000	75,000	2,820	-
Construction: surface	150,000	150,000	68,592	-
Construction: bridges / culverts	450,000	450,000	-	-
Total expenditures	675,000	675,000	71,412	-
Excess (deficiency) of revenues over (under) expenditures	\$ (315,239)	(315,239)	292,672	345,308
Fund balance, beginning of year			602,624	257,316
Fund balance, end of year			\$ 895,296	602,624

LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 458,457
Receivables, net	
Accrued interest	111
Property taxes	<u>46,348</u>
Total assets	<u>504,916</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>417,240</u>
Total assets and deferred outflows	<u>\$ 922,156</u>

Deferred Inflows of Resources, and Fund Balance

Deferred Inflows of Resources:

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

Restricted	114,891
Assigned	<u>390,025</u>
Total fund balance	<u>504,916</u>
Total deferred inflows, and fund balance	<u>\$ 922,156</u>

LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 417,240	417,240	415,365	415,103
Interest on investments	275	275	216	210
Other	-	-	-	2,876
Total revenues	417,515	417,515	415,581	418,189
Expenditures:				
Staff salary and benefits	64,281	64,281	64,281	63,021
Board member expenses	1,020	1,020	1,020	1,020
Purchase of services:				
Futures Unlimited, Inc.	300,322	300,322	268,254	265,035
OSF Infant Toddler Enrichment Program	35,889	35,889	19,766	17,564
MOSAIC	10,000	10,000	9,215	11,868
Systems development	13,430	13,430	4,151	8,438
Adaptive recreation	6,500	6,500	6,647	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	2,024	1,980
Professional dues/expenses	5,712	5,712	5,712	5,712
Commodities	2,040	2,040	2,041	2,040
Total expenditures	449,394	449,394	391,271	387,578
Excess (deficiency) of revenues over (under) expenditures	\$ (31,879)	(31,879)	24,310	30,611
Fund balance, beginning of year			480,606	449,995
Fund balance, end of year			\$ 504,916	480,606

**LIVINGSTON COUNTY, ILLINOIS
COURT SYSTEMS FUND**

SCHEDULE C-13

**Balance Sheet
November 30, 2019**

<u>Assets</u>	
Cash on hand and in bank	\$ 3,435
Total assets	<u>\$ 3,435</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 3,435
Total fund balance	<u>\$ 3,435</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

SCHEDULE C-14

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Charges for services	\$ 26,000	26,000	22,788	24,621
Interest on investments	6	6	192	9
Total revenues	<u>26,006</u>	<u>26,006</u>	<u>22,980</u>	<u>24,630</u>
Expenditures:				
Court system costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,006</u>	<u>26,006</u>	<u>22,980</u>	<u>24,630</u>
Other financing sources (uses):				
Transfers out	(25,000)	(25,000)	(25,000)	(24,000)
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(24,000)</u>
Net change in fund balance	<u>\$ 1,006</u>	<u>1,006</u>	(2,020)	630
Fund balance, beginning of year			<u>5,455</u>	<u>4,825</u>
Fund balance, end of year			<u>\$ 3,435</u>	<u>5,455</u>

LIVINGSTON COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash on hand and in bank	\$ 110,455
Certificates of deposit	650,000
Receivables, net	
Accrued interest	188
Property taxes	<u>77,826</u>
Total assets	<u>838,469</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>705,100</u>
Total assets and deferred outflows	<u>\$ 1,543,569</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>838,469</u>
Total deferred inflows and fund balance	<u>\$ 1,543,569</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
General property tax	\$ 705,100	705,100	697,466	699,760
Interest on investments	2,000	2,000	7,642	1,653
Total revenues	707,100	707,100	705,108	701,413
Expenditures:				
County payment to social security	762,000	762,000	701,607	707,825
Total expenditures	762,000	762,000	701,607	707,825
Excess (deficiency) of revenues over (under) expenditures	(54,900)	(54,900)	3,501	(6,412)
Other financing sources (uses):				
Transfers in:				
Community healthcare	-	-	-	6,560
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	20,000	20,000	20,000	26,560
Net change in fund balance	<u>\$ (34,900)</u>	<u>(34,900)</u>	23,501	20,148
Fund balance, beginning of year			814,968	794,820
Fund balance, end of year			<u>\$ 838,469</u>	<u>814,968</u>

Balance Sheet
November 30, 2019

<u>Assets</u>		
Cash on hand and in bank		\$ 1,362
Total assets		<u>\$ 1,362</u>
<u>Fund Balance</u>		
Committed fund balance		\$ 1,362
Total fund balance		<u>\$ 1,362</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Law library fees	\$ 17,500	17,500	13,245	16,997
Interest on investments	5	5	2	4
Total revenues	17,505	17,505	13,247	17,001
Expenditures:				
Law library costs	18,000	18,000	12,190	21,587
Total expenditures	18,000	18,000	12,190	21,587
Excess (deficiency) of revenues over (under) expenditures	(495)	(495)	1,057	(4,586)
Other financing sources (uses):				
Transfers out	(2,150)	(2,150)	(2,030)	(2,084)
Total other financing sources (uses)	(2,150)	(2,150)	(2,030)	(2,084)
Net change in fund balance	\$ (2,645)	(2,645)	(973)	(6,670)
Fund balance, beginning of year			2,335	9,005
Fund balance, end of year			\$ 1,362	2,335

**LIVINGSTON COUNTY, ILLINOIS
INDEMNITY FUND**

SCHEDULE C-19

**Balance Sheet
November 30, 2019**

<u>Assets</u>	
Cash on hand and in bank	\$ 19,769
Certificates of deposit	310,000
Receivables, net	
Due from Collector	8,380
Total assets	<u>\$ 338,149</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 120,973
Assigned fund balance	217,176
Total fund balance	<u>\$ 338,149</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

SCHEDULE C-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Fees	\$ 8,000	8,000	9,230	8,500
Interest on investments	1,000	1,000	6,806	1,566
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>16,036</u>	<u>10,066</u>
Expenditures:				
Indemnity payments	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 9,000</u>	<u>9,000</u>	16,036	10,066
Fund balance, beginning of year			<u>322,113</u>	<u>312,047</u>
Fund balance, end of year			<u>\$ 338,149</u>	<u>322,113</u>

LIVINGSTON COUNTY, ILLINOIS
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet
November 30, 2019

Assets

Cash on hand and in bank	\$ 16,581
Certificates of deposit	<u>206,000</u>
Total assets	<u>\$ 222,581</u>

Fund Balance

Restricted fund balance	\$ 147,257
Committed fund balance	<u>75,324</u>
Total fund balance	<u>\$ 222,581</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Fees	\$ 28,000	28,000	108,867	46,215
Interest on investments	350	350	2,804	386
Total revenues	28,350	28,350	111,671	46,601
Expenditures:				
Recorder's automation expense	80,000	80,000	22,909	23,295
Total expenditures	80,000	80,000	22,909	23,295
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (51,650)</u>	<u>(51,650)</u>	88,762	23,306
Fund balance, beginning of year			133,819	110,513
Fund balance, end of year			<u>\$ 222,581</u>	<u>133,819</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-23

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 3,342
Certificates of deposit	6,000
Total assets	<u>\$ 9,342</u>
 <u>Fund Balance</u>	
Restricted fund balance	\$ 7,957
Assigned fund balance	1,385
Total fund balance	<u>\$ 9,342</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-24

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Forfeited funds	\$ 1,000	1,000	83	286
Donations	-	-	-	115
Interest on investments	5	5	61	7
Total revenues	<u>1,005</u>	<u>1,005</u>	<u>144</u>	<u>408</u>
Expenditures:				
Drug traffic prevention	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>3,099</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>3,099</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,495)</u>	<u>(1,495)</u>	144	(2,691)
Fund balance, beginning of year			<u>9,198</u>	<u>11,889</u>
Fund balance, end of year			<u>\$ 9,342</u>	<u>9,198</u>

LIVINGSTON COUNTY, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-25

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 11,003
Certificates of deposit	170,000
Total assets	<u>\$ 181,003</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 123,261
Committed fund balance	57,742
Total fund balance	<u>\$ 181,003</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-26

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Court automation fees	\$ 68,000	68,000	70,205	71,266
Interest on investments	375	375	2,685	396
Total revenues	<u>68,375</u>	<u>68,375</u>	<u>72,890</u>	<u>71,662</u>
Expenditures:				
Automation	<u>38,000</u>	<u>38,000</u>	<u>27,010</u>	<u>19,284</u>
Total expenditures	<u>38,000</u>	<u>38,000</u>	<u>27,010</u>	<u>19,284</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,375</u>	<u>30,375</u>	<u>45,880</u>	<u>52,378</u>
Other financing sources (uses):				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 15,375</u>	<u>15,375</u>	30,880	37,378
Fund balance, beginning of year			<u>150,123</u>	<u>112,745</u>
Fund balance, end of year			<u>\$ 181,003</u>	<u>150,123</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 3,958
Certificates of deposit	15,014
Due from collector	<u>3,945</u>
Total assets	<u>\$ 22,917</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 8,027
Committed fund balance	<u>14,890</u>
Total fund balance	<u>\$ 22,917</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Fees	\$ 6,500	6,500	9,145	8,603
Interest on investments	<u>45</u>	<u>45</u>	<u>254</u>	<u>67</u>
Total revenues	<u>6,545</u>	<u>6,545</u>	<u>9,399</u>	<u>8,670</u>
Expenditures:				
Treasurer's automation expenditures	<u>7,500</u>	<u>7,500</u>	<u>5,483</u>	<u>8,349</u>
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>5,483</u>	<u>8,349</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (955)</u>	<u>(955)</u>	3,916	321
Fund balance, beginning of year			<u>19,001</u>	<u>18,680</u>
Fund balance, end of year			<u>\$ 22,917</u>	<u>19,001</u>

LIVINGSTON COUNTY, ILLINOIS
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet
November 30, 2019

<u>Assets</u>		
Cash on hand and in bank	\$	875
Certificate of deposit		10,000
Other investments		<u>12,151</u>
Total assets	\$	<u>23,026</u>
<u>Fund Balance</u>		
Restricted fund balance	\$	21,834
Committed fund balance		<u>1,192</u>
Total fund balance	\$	<u>23,026</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
State grant	\$ 20,900	20,900	20,900	20,900
Interest on investments	160	160	455	306
Total revenues	21,060	21,060	21,355	21,206
Expenditures				
Victim coordination expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	21,060	21,060	21,355	21,206
Other financing sources (uses):				
Transfers out	(18,000)	(18,000)	(18,000)	(20,900)
Total other financing sources (uses)	(18,000)	(18,000)	(18,000)	(20,900)
Net change in fund balance	\$ 3,060	3,060	3,355	306
Fund balance, beginning of year			19,671	19,365
Fund balance, end of year			\$ 23,026	19,671

LIVINGSTON COUNTY, ILLINOIS
VETERANS ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet
November 30, 2019

<u>Assets and Deferred Outflows of Resources</u>	
Cash on hand and in bank	\$ 15,647
Certificate of deposit	125,000
Receivables, net	
Accrued interest	22
Property taxes	<u>15,452</u>
Total assets	<u>156,121</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>140,000</u>
Total assets and deferred outflows	<u>\$ 296,121</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,936
Accrued expenses	<u>4,495</u>
Total liabilities	<u>7,431</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>140,000</u>
Fund balance:	
Restricted	<u>148,690</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 296,121</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Appropriations		Year Ended November 30,	
	Original	Final	2019	2018
Revenues:				
Property tax	\$ 140,000	140,000	138,420	78,989
Interest on investments	150	150	728	89
Donations and other	-	-	50	200
Total revenues	140,150	140,150	139,198	79,278
Expenditures:				
Superintendent	33,192	33,192	35,352	32,445
Transportation of veterans - drivers' pay	27,000	27,000	30,137	28,552
Office help	17,981	17,981	17,929	17,514
IMRF	2,500	2,500	2,250	3,882
FICA	6,100	6,100	6,662	6,216
Unemployment	-	-	312	324
Van expenses	12,000	12,000	11,109	9,507
Office rent	4,800	4,800	4,800	4,800
Education and conventions	4,000	4,000	-	-
Mileage	250	250	2,900	881
Telephone	3,000	3,000	3,375	2,950
Postage	600	600	318	267
Veterans emergency assistance	1,000	1,000	480	257
Groceries and medicine	6,000	6,000	2,498	4,335
Rent for veterans	13,000	13,000	8,990	8,244
Utilities for veterans	6,000	6,000	4,674	6,043
Miscellaneous	1,000	1,000	6	28
Office supplies	3,000	3,000	1,630	1,846
Contingency	2,000	2,000	-	-
Total expenditures	143,423	143,423	133,422	128,091
Excess (deficiency) of revenues over (under) expenditures	\$ (3,273)	(3,273)	5,776	(48,813)
Fund balance, beginning of year			142,914	191,727
Fund balance, end of year			\$ 148,690	142,914

**LIVINGSTON COUNTY, ILLINOIS
COURT SECURITY FUND**

SCHEDULE C-33

**Balance Sheet
November 30, 2019**

<u>Assets</u>	
Cash on hand and in bank	\$ 8,180
Certificate of deposit	10,000
Total assets	<u>\$ 18,180</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 10,657
Committed fund balance	7,523
Total fund balance	<u>\$ 18,180</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

SCHEDULE C-34

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Charges for services	\$ 50,000	50,000	59,079	49,959
Interest on investments	11	11	334	18
Total revenues	<u>50,011</u>	<u>50,011</u>	<u>59,413</u>	<u>49,977</u>
Expenditures:				
Court security costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,011</u>	<u>50,011</u>	<u>59,413</u>	<u>49,977</u>
Other financing sources (uses):				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Net change in fund balance	<u>\$ 11</u>	<u>11</u>	9,413	(23)
Fund balance, beginning of year			<u>8,767</u>	<u>8,790</u>
Fund balance, end of year			<u>\$ 18,180</u>	<u>8,767</u>

LIVINGSTON COUNTY, ILLINOIS
PROBATION SERVICES FEE FUND

SCHEDULE C-35

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 10,416
Certificates of deposit	90,000
Total assets	<u>\$ 100,416</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 100,416
Total fund balance	<u>\$ 100,416</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-36

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Probation fees	\$ 91,200	91,200	82,982	81,348
Interest on investments	400	400	2,129	485
Other revenues	-	-	1,593	-
Total revenues	<u>91,600</u>	<u>91,600</u>	<u>86,704</u>	<u>81,833</u>
Expenditures:				
Contractual services	25,000	25,000	-	2,217
Capital outlay	-	-	900	4,725
Other expenditures	5,000	5,000	-	5,988
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>900</u>	<u>12,930</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,600</u>	<u>61,600</u>	<u>85,804</u>	<u>68,903</u>
Other financing sources (uses):				
Transfers out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(126,139)</u>	<u>(96,894)</u>
Total other financing sources (uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(126,139)</u>	<u>(96,894)</u>
Net change in fund balance	<u>\$ (18,400)</u>	<u>(18,400)</u>	<u>(40,335)</u>	<u>(27,991)</u>
Fund balance, beginning of year			140,751	168,742
Fund balance, end of year			<u>\$ 100,416</u>	<u>140,751</u>

LIVINGSTON COUNTY, ILLINOIS
DOCUMENT STORAGE FUND

SCHEDULE C-37

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 10,761
Certificates of deposit	177,500
Total assets	<u>\$ 188,261</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 6,326</u>
Fund Balance:	
Restricted	76,238
Committed	105,697
Total fund balance	<u>181,935</u>
Total liabilities and fund balance	<u>\$ 188,261</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Document storage fees	\$ 48,000	48,000	55,584	51,329
Interest on investments	5	5	2,988	471
Total revenues	<u>48,005</u>	<u>48,005</u>	<u>58,572</u>	<u>51,800</u>
Expenditures:				
Document storage expenditures	<u>12,000</u>	<u>12,000</u>	<u>13,350</u>	<u>12,064</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>13,350</u>	<u>12,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,005</u>	<u>36,005</u>	<u>45,222</u>	<u>39,736</u>
Other financing sources (uses):				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 21,005</u>	<u>21,005</u>	30,222	24,736
Fund balance, beginning of year			151,713	126,977
Fund balance, end of year			<u>\$ 181,935</u>	<u>151,713</u>

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

SCHEDULE C-39

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 6,196
Certificate of deposit	10,000
Total assets	<u>\$ 16,196</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 361</u>
Fund Balance:	
Restricted	11,870
Assigned	<u>3,965</u>
Total fund balance	<u>15,835</u>
Total liabilities and fund balance	<u>\$ 16,196</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Forfeited funds	\$ 4,000	4,000	9,163	4,190
Circuit Clerk fees	2,000	2,000	376	5,813
Interest on investments	10	10	121	10
Total revenues	<u>6,010</u>	<u>6,010</u>	<u>9,660</u>	<u>10,013</u>
Expenditures:				
Drug traffic prevention expenditures	<u>10,000</u>	<u>10,000</u>	<u>11,070</u>	<u>6,476</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>11,070</u>	<u>6,476</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,990)</u>	<u>(3,990)</u>	<u>(1,410)</u>	<u>3,537</u>
Fund balance, beginning of year			<u>17,245</u>	<u>13,708</u>
Fund balance, end of year			<u>\$ 15,835</u>	<u>17,245</u>

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

SCHEDULE C-41

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 10,978
Total assets	<u>\$ 10,978</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 10,945
Assigned fund balance	33
Total fund balance	<u>\$ 10,978</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Fines, fees, and forfeitures	\$ 4,000	4,000	3,709	3,594
Interest on investments	5	5	5	6
Total revenues	<u>4,005</u>	<u>4,005</u>	<u>3,714</u>	<u>3,600</u>
Expenditures:				
Judiciary and court related	<u>1,000</u>	<u>1,000</u>	<u>5,102</u>	<u>494</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>5,102</u>	<u>494</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,005</u>	<u>3,005</u>	(1,388)	3,106
Fund balance, beginning of year			<u>12,366</u>	<u>9,260</u>
Fund balance, end of year			<u>\$ 10,978</u>	<u>12,366</u>

LIVINGSTON COUNTY, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND

SCHEDULE C-43

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 955
Accounts receivable	2,792
Total assets	<u>\$ 3,747</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,865
Assigned fund balance	1,882
Total fund balance	<u>\$ 3,747</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-44

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Arrestees fee	\$ 7,000	7,000	8,645	4,220
Interest on investments	3	3	3	2
Total revenues	<u>7,003</u>	<u>7,003</u>	<u>8,648</u>	<u>4,222</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>8,648</u>	<u>4,222</u>
Other financing sources (uses):				
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,000)</u>
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,000)</u>
Net change in fund balance	<u>\$ 3</u>	<u>3</u>	1,648	222
Fund balance, beginning of year			<u>2,099</u>	<u>1,877</u>
Fund balance, end of year			<u>\$ 3,747</u>	<u>2,099</u>

LIVINGSTON COUNTY, ILLINOIS
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-45

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 5,135
Total assets	<u>\$ 5,135</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,582
Committed fund balance	553
Total fund balance	<u>\$ 5,135</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-46

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Maintenance and child support fees	\$ 3,500	3,500	7,595	3,318
Interest on investments	6	6	5	4
Total revenues	<u>3,506</u>	<u>3,506</u>	<u>7,600</u>	<u>3,322</u>
Expenditures				
General government expenditures	-	-	13	-
Total expenditures	<u>-</u>	<u>-</u>	<u>13</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,506</u>	<u>3,506</u>	<u>7,587</u>	<u>3,322</u>
Other financing sources (uses):				
Transfers out	(3,000)	(3,000)	(3,000)	(3,500)
Total other financing sources (uses)	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,500)</u>
Net change in fund balance	<u>\$ 506</u>	<u>506</u>	4,587	(178)
Fund balance, beginning of year			548	726
Fund balance, end of year			<u>\$ 5,135</u>	<u>548</u>

LIVINGSTON COUNTY, ILLINOIS
VITAL RECORDS FUND

SCHEDULE C-47

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 7,218
Certificate of deposit	20,000
Total assets	<u>\$ 27,218</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 23,909
Assigned fund balance	3,309
Total fund balance	<u>\$ 27,218</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-48

	<u>Appropriations</u>		<u>Year Ended</u> <u>November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
State grant	\$ 1,500	1,500	-	1,897
Fees	4,100	4,100	11,688	4,592
Interest on investments	5	5	72	10
Total revenues	<u>5,605</u>	<u>5,605</u>	<u>11,760</u>	<u>6,499</u>
Expenditures:				
Vital records expense	<u>10,000</u>	<u>10,000</u>	<u>154</u>	<u>4,318</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>154</u>	<u>4,318</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,395)</u>	<u>(4,395)</u>	<u>11,606</u>	<u>2,181</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>\$ (4,895)</u>	<u>(4,895)</u>	<u>11,106</u>	<u>1,681</u>
Fund balance, beginning of year			<u>16,112</u>	<u>14,431</u>
Fund balance, end of year			<u>\$ 27,218</u>	<u>16,112</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF E-CITATION FUND

SCHEDULE C-49

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 1,458
Certificate of deposit	7,000
Total assets	<u>\$ 8,458</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 8,366
Assigned fund balance	92
Total fund balance	<u>\$ 8,458</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-50

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Forfeited funds	\$ 596	596	849	837
Interest on investments	4	4	76	4
Total revenues	<u>600</u>	<u>600</u>	<u>925</u>	<u>841</u>
Expenditures:				
General administration	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 600</u>	<u>600</u>	925	841
Fund balance, beginning of year			<u>7,533</u>	<u>6,692</u>
Fund balance, end of year			<u>\$ 8,458</u>	<u>7,533</u>

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

SCHEDULE C-51

**Balance Sheet
November 30, 2019**

<u>Assets and Deferred Outflows of Resources</u>	
Receivables, net	
Accrued interest	\$ 44
Property taxes	16,475
Total assets	<u>16,519</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	149,217
Total assets and deferred outflows	<u>\$ 165,736</u>
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	\$ 16,519
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	149,217
Total liabilities and deferred inflows	<u>\$ 165,736</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

SCHEDULE C-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Property tax	\$ 149,217	149,217	147,650	148,152
Total revenues	<u>149,217</u>	<u>149,217</u>	<u>147,650</u>	<u>148,152</u>
Expenditures:				
County cooperative extension education service	149,217	149,217	147,650	148,152
Total expenditures	<u>149,217</u>	<u>149,217</u>	<u>147,650</u>	<u>148,152</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS
GIS AUTOMATION FUND

SCHEDULE C-53

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 59,984
Certificates of deposit	45,000
Total assets	<u>\$ 104,984</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 97,366
Committed fund balance	7,618
Total fund balance	<u>\$ 104,984</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-54

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Fees	\$ 65,500	65,500	96,735	78,332
Interest on investments	50	50	885	163
Total revenues	<u>65,550</u>	<u>65,550</u>	<u>97,620</u>	<u>78,495</u>
Expenditures				
GIS automation expenditures	<u>30,000</u>	<u>30,000</u>	-	29,259
Total expenditures	<u>30,000</u>	<u>30,000</u>	-	<u>29,259</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,550</u>	<u>35,550</u>	<u>97,620</u>	<u>49,236</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>\$ (19,450)</u>	<u>(19,450)</u>	42,620	(5,764)
Fund balance, beginning of year			<u>62,364</u>	<u>68,128</u>
Fund balance, end of year			<u>\$ 104,984</u>	<u>62,364</u>

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

SCHEDULE C-55

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 8,467
Certificates of deposit	60,000
Total assets	<u>\$ 68,467</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 3,033</u>
Fund balance:	
Restricted	\$ 63,229
Assigned	2,205
Total fund balance	<u>65,434</u>
Total liabilities and fund balance	<u>\$ 68,467</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Fees	\$ 12,500	12,500	9,674	10,481
Interest on investments	300	300	1,434	315
Total revenues	<u>12,800</u>	<u>12,800</u>	<u>11,108</u>	<u>10,796</u>
Expenditures:				
Contractual fees	12,000	12,000	35,961	13,919
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>35,961</u>	<u>13,919</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 800</u>	<u>800</u>	(24,853)	(3,123)
Fund balance, beginning of year			<u>90,287</u>	<u>93,410</u>
Fund balance, end of year			<u>\$ 65,434</u>	<u>90,287</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-57

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 52,040
Total assets	<u>\$ 52,040</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 49,861
Assigned fund balance	2,179
Total fund balance	<u>\$ 52,040</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-58

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Fees for services	\$ 8,000	8,000	14,471	9,964
Interest on investments	15	15	27	21
Total revenues	<u>8,015</u>	<u>8,015</u>	<u>14,498</u>	<u>9,985</u>
Expenditures:				
Operation and administration expenses	<u>6,000</u>	<u>6,000</u>	<u>2,053</u>	<u>1,427</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>2,053</u>	<u>1,427</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,015</u>	<u>2,015</u>	12,445	8,558
Fund balance, beginning of year			<u>39,595</u>	<u>31,037</u>
Fund balance, end of year			<u>\$ 52,040</u>	<u>39,595</u>

LIVINGSTON COUNTY, ILLINOIS
ROAD USE AGREEMENT FUND

SCHEDULE C-59

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 92,097
Certificates of deposit	200,000
Total assets	<u>\$ 292,097</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	220,675
Total fund balance	<u>\$ 292,097</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-60

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Reimbursements	\$ -	-	-	-
Interest on investments	620	620	2,992	630
Total revenues	620	620	2,992	630
Expenditures:				
Design & construction engineering	50,000	50,000	-	-
Construction - bridges / culverts	200,000	200,000	-	-
Total expenditures	250,000	250,000	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (249,380)</u>	<u>(249,380)</u>	2,992	630
Fund balance, beginning of year			289,105	288,475
Fund balance, end of year			<u>\$ 292,097</u>	<u>289,105</u>

LIVINGSTON COUNTY, ILLINOIS
CORONER'S FEES FUND

SCHEDULE C-61

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 3,853
Certificate of deposit	25,000
Total assets	<u>\$ 28,853</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 23,365
Assigned fund balance	5,488
Total fund balance	<u>\$ 28,853</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-62

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
State grant	\$ 5,000	5,000	4,412	4,477
Fees	550	550	224	225
Cremation Permits	10,000	10,000	10,475	10,050
Autopsy Reports	550	550	350	300
Miscellaneous	650	650	466	413
Interest on investments	20	20	267	21
Total revenues	<u>16,770</u>	<u>16,770</u>	<u>16,194</u>	<u>15,486</u>
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,770</u>	<u>16,770</u>	<u>16,194</u>	<u>15,486</u>
Other financing sources (uses):				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 1,770</u>	<u>1,770</u>	<u>1,194</u>	<u>486</u>
Fund balance, beginning of year			<u>27,659</u>	<u>27,173</u>
Fund balance, end of year			<u>\$ 28,853</u>	<u>27,659</u>

LIVINGSTON COUNTY, ILLINOIS
TAX SALE IN ERROR FUND

SCHEDULE C-63

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash on hand and in bank	\$ 19,389
Certificates of deposit	40,000
Accounts receivable, net	<u>6,810</u>
Total assets	<u><u>\$ 66,199</u></u>
<u>Fund Balance</u>	
Restricted fund balance	<u>\$ 66,199</u>
Total fund balance	<u><u>\$ 66,199</u></u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-64

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Fees	\$ 7,000	7,000	7,190	7,000
Interest on investments	<u>200</u>	<u>200</u>	<u>867</u>	<u>217</u>
Total revenues	<u>7,200</u>	<u>7,200</u>	<u>8,057</u>	<u>7,217</u>
Expenditures:				
General government	<u>5,000</u>	<u>5,000</u>	<u>14,149</u>	<u>7,695</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>14,149</u>	<u>7,695</u>
Excess (deficiency) of revenues over (under) expenditures	<u><u>\$ 2,200</u></u>	<u><u>2,200</u></u>	<u>(6,092)</u>	<u>(478)</u>
Fund balance, beginning of year			<u>72,291</u>	<u>72,769</u>
Fund balance, end of year			<u><u>\$ 66,199</u></u>	<u><u>72,291</u></u>

LIVINGSTON COUNTY, ILLINOIS

Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2019

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, 2019

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

	November 30, 2019			November 30, 2018
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 554,253	38,327	592,580	296,678
Certificates of deposit	-	-	-	40,000
Other investments	2,238,428	-	2,238,428	2,093,981
Accrued interest receivable	-	-	-	15
Due from State of Illinois	305,904	-	305,904	189,639
Total assets	<u>\$ 3,098,585</u>	<u>38,327</u>	<u>3,136,912</u>	<u>2,620,313</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	<u>\$ 70,066</u>	<u>32,310</u>	<u>102,376</u>	<u>197,844</u>
Net Position:				
Restricted for township transportation projects	<u>3,028,519</u>	<u>6,017</u>	<u>3,034,536</u>	<u>2,422,469</u>
Total liabilities and net position	<u>\$ 3,098,585</u>	<u>38,327</u>	<u>3,136,912</u>	<u>2,620,313</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, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Year Ended November 30, 2019			Year Ended November 30, 2018
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 2,894,373	220,815	3,115,188	2,701,548
Interest on investments	58,507	183	58,690	39,153
Miscellaneous	12,129	-	12,129	8,713
Total revenues	2,965,009	220,998	3,186,007	2,749,414
Deductions:				
Transportation	2,354,785	219,155	2,573,940	2,897,073
Total expenditures	2,354,785	219,155	2,573,940	2,897,073
Net additions (deductions)	610,224	1,843	612,067	(147,659)
Net position, beginning of year	2,418,295	4,174	2,422,469	2,570,128
Net position, end of year	\$ 3,028,519	6,017	3,034,536	2,422,469

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
November 30, 2019

	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	\$ 10,571,612	8,588,338	-	497,563	1,754	10,198
Certificates of deposit	80,419	-	-	80,419	-	-
Other investments	-	-	-	-	-	-
Delinquent taxes receivable	36,016	36,016	-	-	-	-
Total assets	<u>\$ 10,688,047</u>	<u>8,624,354</u>	<u>-</u>	<u>577,982</u>	<u>1,754</u>	<u>10,198</u>
<u>Liabilities</u>						
Liabilities:						
Due to taxing bodies	\$ 8,453,819	8,453,819	-	-	-	-
Due to others	2,234,228	170,535	-	577,982	1,754	10,198
Total liabilities	<u>\$ 10,688,047</u>	<u>8,624,354</u>	<u>-</u>	<u>577,982</u>	<u>1,754</u>	<u>10,198</u>

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE E-1
(CONTINUED)

Combining Statement of Assets and Liabilities
November 30, 2019

	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	\$ 91	1	378,526	450	677,346	43,872	373,473
Certificates of deposit	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 91</u>	<u>1</u>	<u>378,526</u>	<u>450</u>	<u>677,346</u>	<u>43,872</u>	<u>373,473</u>
<u>Liabilities</u>							
Liabilities:							
Due to taxing bodies	\$ -	-	-	-	-	-	-
Due to others	91	1	378,526	450	677,346	43,872	373,473
Total liabilities	<u>\$ 91</u>	<u>1</u>	<u>378,526</u>	<u>450</u>	<u>677,346</u>	<u>43,872</u>	<u>373,473</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2019**

	Total	County Collector Fund	Inheritance Tax Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
Balance, November 30, 2018	\$ 9,646,849	7,276,184	501	563,814	27,462	10,159
Increases	97,116,584	70,552,848	-	125,759	92	10,694,223
Deductions	(96,075,386)	(69,204,678)	(501)	(111,591)	(25,800)	(10,694,184)
Balance, November 30, 2019	<u>\$ 10,688,047</u>	<u>8,624,354</u>	<u>-</u>	<u>577,982</u>	<u>1,754</u>	<u>10,198</u>

LIVINGSTON COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE E-2
(CONTINUED)

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2019

	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, 2018	\$ 69	1	491,032	450	823,639	111,994	341,544
Increases	4,071,462	6,022,984	218	-	2,343,708	1,653,649	1,651,641
Deductions	(4,071,440)	(6,022,984)	(112,724)	-	(2,490,001)	(1,721,771)	(1,619,712)
Balance, November 30, 2019	<u>\$ 91</u>	<u>1</u>	<u>378,526</u>	<u>450</u>	<u>677,346</u>	<u>43,872</u>	<u>373,473</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2019**

	Totals	Juror Service Account	Judicial Sales Account	Correctional Center Reimbursements Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2018	\$ 823,639	6,669	98,892	434	-	66	717,578
Increases	2,343,708	46,516	49	-	44,769	-	2,252,374
Deductions	(2,490,001)	(42,596)	-	(434)	(44,769)	-	(2,402,202)
Balance, November 30, 2019	<u>\$ 677,346</u>	<u>10,589</u>	<u>98,941</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>567,750</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2019**

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2018	\$ 111,994	1,605	108,814	1,575
Increases	1,653,649	676,524	977,093	32
Deductions	(1,721,772)	(676,694)	(1,044,826)	(252)
Balance, November 30, 2019	<u>\$ 43,871</u>	<u>1,435</u>	<u>41,081</u>	<u>1,355</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, 2019

	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, 2018	\$ 341,544	59,493	30,459	137,597	4,079	68,966	3,200	-	4,255	12,938	4,176	16,381
Increases	1,651,641	996,856	118,977	84,347	3,650	-	355,523	45,288	2,280	36,649	1,785	6,286
Deductions	(1,619,712)	(978,585)	(104,188)	(84,934)	(574)	(14,995)	(345,892)	(45,288)	(425)	(29,120)	(4,151)	(11,560)
Balance, November 30, 2019	<u>\$ 373,473</u>	<u>77,764</u>	<u>45,248</u>	<u>137,010</u>	<u>7,155</u>	<u>53,971</u>	<u>12,831</u>	<u>-</u>	<u>6,110</u>	<u>20,467</u>	<u>1,810</u>	<u>11,107</u>

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

	Tax Year				
	2014	2015	2016	2017	2018
Assessed valuations	\$ 657,428,296	672,226,209	678,811,338	700,770,885	736,905,674
Tax rates:					
County Levies:					
General (Corporate)	0.32418	0.34698	0.36253	0.37448	0.38761
IMRF / SLEP	0.18253	0.18816	0.18265	0.14875	0.13486
County Highway	0.10089	0.09941	0.09805	0.09774	0.09694
County Aid to Bridges	0.05045	0.04918	0.04963	0.04927	0.04848
Tuberculosis Clinic	0.00426	0.00402	0.00397	0.00385	0.00365
Federal Aid Highway Matching	0.05000	0.05000	0.04980	0.04943	0.05176
County Health	0.05704	0.05579	0.05502	0.05339	0.04848
Tort Judgement & Liability					
Insurance	0.07606	0.05652	0.05575	0.09324	0.08092
Social Security	0.09887	0.10487	0.10343	0.10037	0.09509
County Extension Education	0.02226	0.02220	0.02190	0.02125	0.02013
Veterans' Assistance	0.02351	0.02299	0.02267	0.01133	0.01888
Unemployment Insurance	0.00153	0.00149	0.00441	0.00428	0.00406
Subtotal	0.99158	1.00161	1.00981	1.00738	0.99086
Mental Health Levies:					
Mental Health Board 708	0.13884	0.13309	0.13392	0.12973	0.12337
Mental Health Board 377	0.06246	0.06108	0.06146	0.05954	0.05663
Subtotal	0.20130	0.19417	0.19538	0.18927	0.18000
Total all levies	1.19288	1.19578	1.20519	1.19665	1.17086
Tax extensions:					
County Levies:					
General (Corporate)	\$ 2,131,251	2,332,490	2,460,895	2,624,247	2,856,320
IMRF / SLEP	1,200,004	1,264,861	1,239,849	1,042,397	993,791
County Highway	663,279	668,260	665,575	684,933	714,356
County Aid to Bridges	331,673	330,601	336,894	345,270	357,252
Tuberculosis Clinic	28,006	27,023	26,949	26,980	26,897
Federal Aid Highway Matching	328,714	336,113	338,048	346,391	381,422
County Health	374,997	375,035	373,482	374,142	357,252
Tort Judgement & Liability					
Insurance	500,040	379,942	378,437	653,399	596,304
Social Security	649,999	704,964	702,095	703,364	700,724
County Extension Education	146,344	149,234	148,660	148,914	148,339
Veterans' Assistance	154,561	154,545	153,887	79,397	139,128
Unemployment Insurance	10,059	10,016	29,936	29,993	29,918
Subtotal	6,518,927	6,733,085	6,854,705	7,059,426	7,301,704
Mental Health Levies:					
Mental Health Board 708	912,773	894,666	909,064	909,110	909,121
Mental Health Board 377	410,630	410,596	417,197	417,239	417,310
Subtotal	1,323,403	1,305,262	1,326,262	1,326,349	1,326,430
Total all levies	\$ 7,842,331	8,038,347	8,180,966	8,385,775	8,628,134
Tax Collections	\$ 7,827,239	8,028,329	8,165,922	8,342,618	8,579,065

OTHER REQUIRED REPORTING



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SONDRA RANKIN, MBA

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, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Livingston County, Illinois' basic financial statements and have issued our report thereon dated April 8, 2020.

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 8, 2020.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 8, 2020