

LIVINGSTON COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2020

LIVINGSTON COUNTY, ILLINOIS

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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, 2020, 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, 2020, 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, 2019, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 8, 2020, 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 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, the fiduciary fund combining and individual fund financial statements, and the Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also 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 fiduciary fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual general and non-major fund financial statements and the combining and fiduciary fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 2021, 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 7, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

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, 2020. 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 \$2,837,397 to \$91,245,880 in 2020 from \$88,408,483 in 2019.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$2,837,397 on the government-wide financial statements.
- During the current fiscal year, \$358,362 was transferred to the General Account and \$409,100 was transferred to the Vehicle Replacement Account from the Pontiac Host Agreement Account within the General Fund for general obligations and capital purchases. Revenue from the Cook County and Federal Inmate Program contributed \$2,980,398 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$31,810,451 which represents a 8.68% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$1,723,076, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,834,706, and the Mental Health Fund ended the year with a fund balance of \$1,413,636. Overall, the County's governmental funds ended the year with a fund balance of \$44,906,835 which represents an increase of 9.76% over the prior year.
- The General Fund's total expenditures of \$14,786,075 were \$7,721,564 less than the \$22,507,639 budgeted for the 2020 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 \$859,784 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, 2020

Overview of the Financial Statements

This report consists of seven parts: government-wide financial statements, fund financial statements, notes to financial statements, required supplementary information, other supplementary information, other required reporting, and single audit. 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, 2020

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.

Single Audit Section: The County was required to undergo an audit of its compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs. The Independent Auditors' Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance, Schedule of Expenditures of Federal Awards, and Schedule of Findings and Questioned Costs associated with this audit are included in this section of the report.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

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 35,648 for 2020. 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, 2020

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 increased to 7.94% for 2020 from 4.88% in 2019, a 62.7% increase. The Sheriff's Law Enforcement Personnel Plan rate increased from 19.70% in 2019 to 23.55% in 2020, a 19.5% increase.
- Mental Health Fund – This fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). The primary sources of funding for Mental Health are annual property taxes and various grants from DHS. The Mental Health Board operates behavior health and case management services.

Non-major Special Revenue Funds:

County Highway Fund	County Motor Fuel Tax Fund
County Aid to Bridges Fund	Veterans' Assistance Fund
Mental Health Fund – 377 Board	Social Security Fund
Indemnity Fund	Special Recording Fee Fund
Sheriff Drug Traffic Prevention Fund	Court Automation Fund
County Treasurer's Automation Fund	Victim Coordinator Services Fund
Court Systems Fund	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	Public Defender Record Automation Account Fund
Transportation Safety Hire-back Account Fund	

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2020

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

Condensed Financial Information

	Statement of Net Position		
	Governmental Activities		% Change
	2020	2019	2019-2020
<u>Assets</u>			
Current and other assets	\$ 57,086,992	50,851,559	12.26%
Capital assets	50,802,043	51,629,858	-1.60%
Total assets	<u>107,889,035</u>	<u>102,481,417</u>	<u>5.28%</u>
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions & OPEB	2,431,735	11,778,502	-79.35%
Total deferred outflows	<u>2,431,735</u>	<u>11,778,502</u>	<u>-79.35%</u>
<u>Liabilities</u>			
Current and other liabilities	1,796,540	1,159,200	54.98%
Long-term liabilities	3,960,287	10,544,076	-62.44%
Total liabilities	<u>5,756,827</u>	<u>11,703,276</u>	<u>-50.81%</u>
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	9,101,083	8,855,679	2.77%
Deferred outflows from pensions	4,216,980	5,292,481	-20.32%
Total deferred inflows	<u>13,318,063</u>	<u>14,148,160</u>	<u>-5.87%</u>
<u>Net Position</u>			
Net investment in capital assets	50,195,747	50,947,988	-1.48%
Restricted	6,216,411	5,733,239	8.43%
Unrestricted	34,833,722	31,727,256	9.79%
Total net position	<u>\$ 91,245,880</u>	<u>88,408,483</u>	<u>3.21%</u>

Assets:

At November 30, 2020, total governmental assets, excluding deferred outflows of resources, were \$107,889,035 compared to \$102,481,417 at November 30, 2019. Cash, investments, and receivables increased, resulting in an overall increase in total assets.

Liabilities:

At November 30, 2020, total governmental liabilities, excluding deferred inflows of resources, were \$5,756,827, versus \$11,703,276 at November 30, 2019. The significant decrease is due primarily to a decrease in the net pension liability of \$6.2 million.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2020

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

Condensed Financial Information (Continued)

Net Position:

At November 30, 2020, the County's governmental net position was \$91,245,880, an increase of \$2,837,397 from November 30, 2019.

	Change in Net Position		
	Governmental Activities		% Change
	2020	2019	2019-2020
Revenues:			
Program revenues:			
Charges for services	\$ 9,432,273	9,563,242	-1.37%
Operating grants and contributions	3,639,170	2,343,701	55.27%
General revenues:			
Property taxes	8,820,430	8,588,004	2.71%
Other taxes	5,053,242	4,280,679	18.05%
Interest	277,658	387,855	-28.41%
Miscellaneous	362,459	411,938	-12.01%
Total revenues	<u>27,585,232</u>	<u>25,575,419</u>	<u>7.86%</u>
Program expenses:			
General and administration	5,187,398	5,936,771	-12.62%
Public safety	8,067,772	7,501,067	7.55%
Judiciary and court related	3,312,700	3,416,914	-3.05%
Public health and welfare	4,949,122	4,679,393	5.76%
Transportation	3,217,188	2,696,134	19.33%
Interest	13,655	2,318	489.09%
Total expenses	<u>24,747,835</u>	<u>24,232,597</u>	<u>2.13%</u>
Change in net position	<u>2,837,397</u>	<u>1,342,822</u>	<u>111.30%</u>
Net position, beginning of year	<u>88,408,483</u>	<u>87,065,661</u>	<u>1.54%</u>
Net position, end of year	<u><u>\$ 91,245,880</u></u>	<u><u>88,408,483</u></u>	<u><u>3.21%</u></u>

LIVINGSTON COUNTY, ILLINOIS

**Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2020**

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

Condensed Financial Information (Continued)

Total Revenues:

Governmental revenues increased by \$2,009,813 from fiscal year 2019 to fiscal year 2020, primarily because the County received many new grants to assist with the COVID-19 pandemic. Property taxes and revenues from other taxes also increased, while interest income decreased due to declining rates.

Total Expenses:

Total governmental expenses increased \$515,238 for the year ended November 30, 2020 compared to the year ended November 30, 2019. The increase is roughly 2.13% higher than the previous fiscal year, and this can be attributed to an increase in overall personnel expenses due to the current COVID-19 pandemic. 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 73%.

	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
General and administration	\$ 5,187,398	5,936,771	3,559,697	5,014,342
Public safety	8,067,772	7,501,067	4,230,254	3,838,853
Judiciary and court related	3,312,700	3,416,914	2,174,202	2,227,047
Public health and welfare	4,949,122	4,679,393	(682,847)	(1,187,067)
Transportation	3,217,188	2,696,134	2,381,431	2,430,161
Interest	13,655	2,318	13,665	2,318
Total	\$ 24,747,835	24,232,597	11,676,392	12,325,654

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, 2020**

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 \$7,710,109. Within the General Fund, the General Account's expenditures were \$859,784 less than budgeted.

Major Special Revenue Funds

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

Capital Assets

At November 30, 2020, the Livingston County had \$50,802,043 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>2020</u>	<u>2019</u>
Land	\$ 2,679,430	2,679,430
Construction in progress	178,153	649,376
Buildings	39,032,402	38,860,316
Infrastructure	5,444,120	5,599,186
Vehicles	494,956	584,886
Machinery and equipment	658,808	694,612
Computer equipment	349,698	399,057
Dispatch equipment	1,964,475	2,159,995
Totals	<u>\$ 50,802,043</u>	<u>51,626,858</u>

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

Long-Term Obligations

At November 30, 2020, the County had \$2,673,604 in long-term obligations outstanding, including \$606,296 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, 2020
(With Comparative Figures for November 30, 2019)

	2020	2019
<u>Assets</u>		
Cash on hand and in bank	\$ 24,911,943	18,629,939
Certificates of deposit	9,779,711	11,967,483
Other investments	9,600,645	8,502,919
Receivables (net of estimated uncollectible):		
Accounts	1,371,135	1,204,588
Accrued interest	16,205	9,138
Property taxes	9,332,070	9,813,961
Due from State of Illinois	691,915	661,248
Due from others		
Prepays	-	462
Inventories	25,491	61,821
Net pension asset	1,357,877	-
Capital assets:		
Land and construction in progress	2,857,583	3,328,806
Other capital assets, net of accumulated depreciation	47,944,460	48,301,052
Total capital assets	<u>50,802,043</u>	<u>51,629,858</u>
Total assets	<u>107,889,035</u>	<u>102,481,417</u>
<u>Deferred Outflows of Resources</u>		
Deferred outflows from retirement benefits	246,837	161,534
Deferred outflows from pensions	2,184,898	11,616,968
Total deferred outflows of resources	<u>2,431,735</u>	<u>11,778,502</u>
<u>Liabilities</u>		
Accounts payable	835,050	449,166
Accrued items	886,405	617,941
Due to others	3,891	16,519
Capital lease payable:		
Due in one year	71,194	75,574
Due in more than one year	535,102	606,296
Compensated absences:		
Due in one year	214,576	253,638
Due in more than one year	1,215,930	1,437,285
Net pension liability	1,237,785	7,451,837
Net OPEB liability	756,894	795,020
Total liabilities	<u>5,756,827</u>	<u>11,703,276</u>
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	9,101,083	8,855,679
Deferred inflows from retirement benefits	208,537	37,039
Deferred inflows from pensions	4,008,443	5,255,442
Total deferred inflows of resources	<u>13,318,063</u>	<u>14,148,160</u>
<u>Net Position</u>		
Net investment in capital assets	50,195,747	50,947,988
Restricted for:		
Roads and bridges	1,339,896	1,256,007
Retirement	2,663,988	2,719,468
Public health and welfare	317,520	263,581
Judiciary and court related	289,559	221,140
Public safety	180,363	116,652
Recordkeeping	272,449	147,257
General government	471,937	392,712
Insurance	680,699	616,422
Unrestricted	34,833,722	31,727,256
Total net position	<u>\$ 91,245,880</u>	<u>88,408,483</u>

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, 2020

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

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2020	2019
Governmental activities:						
General and administration	\$ 5,187,398	1,053,008	574,693	-	(3,559,697)	(5,014,342)
Public safety	8,067,772	3,225,049	612,469	-	(4,230,254)	(3,838,853)
Judiciary and court related	3,312,700	798,281	340,217	-	(2,174,202)	(2,227,047)
Public health and welfare	4,949,122	4,018,584	1,613,385	-	682,847	1,187,067
Transportation	3,217,188	337,351	-	498,406	(2,381,431)	(2,430,161)
Unallocated interest	13,655	-	-	-	(13,655)	(2,318)
Total governmental activities	24,747,835	9,432,273	3,140,764	498,406	(11,676,392)	(12,325,654)
Total primary government	\$ 24,747,835	9,432,273	3,140,764	498,406	(11,676,392)	(12,325,654)
General revenues:						
Taxes:						
Property taxes				\$ 8,820,430	8,588,004	
Replacement tax				413,329	462,469	
Sales tax				1,469,927	1,417,879	
State income tax				1,821,238	1,690,117	
Video gaming tax				15,248	15,044	
Cannabis use tax				7,113	-	
Motor fuel taxes				1,326,387	695,170	
Interest				277,658	387,855	
Miscellaneous				362,459	411,938	
Total general revenues				14,513,789	13,668,476	
Change in net position				2,837,397	1,342,822	
Net position, beginning of year				88,408,483	87,065,661	
Net position, end of year				\$ 91,245,880	88,408,483	

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

Balance Sheet - Governmental Funds

November 30, 2020

(With Comparative Figures for November 30, 2019)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois	Mental Health	Non-major Governmental Funds	2020	2019
			Municipal Retirement				
<u>Assets</u>							
Cash on hand and in bank	\$ 16,290,285	1,571,649	446,293	1,390,926	5,212,790	24,911,943	18,629,939
Certificates of deposit	6,446,711	15,000	1,500,000	-	1,818,000	9,779,711	11,967,483
Other investments	8,539,502	-	-	-	1,061,143	9,600,645	8,502,919
Receivables, net:							
Accounts receivable	1,124,663	-	-	20,977	225,495	1,371,135	1,204,588
Accrued interest	16,193	12	-	-	-	16,205	9,138
Property taxes	3,825,183	459,221	1,010,154	932,800	3,104,712	9,332,070	9,813,961
Due from State of Illinois	491,445	200,470	-	-	-	691,915	661,248
Prepaid items	-	-	-	-	-	-	462
Inventories	668	24,823	-	-	-	25,491	61,821
Total assets	\$ 36,734,650	2,271,175	2,956,447	2,344,703	11,422,140	55,729,115	50,851,559
<u>Liabilities</u>							
Accounts payable	\$ 578,672	33,062	-	18,460	204,856	835,050	449,166
Accrued items	615,527	66,995	136,741	3,542	59,451	882,256	615,623
Due to others	-	-	-	-	3,891	3,891	16,519
Total liabilities	1,194,199	100,057	136,741	22,002	268,198	1,721,197	1,081,308
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	3,730,000	448,042	985,000	909,065	3,028,976	9,101,083	8,855,679
<u>Fund Balance</u>							
Non-spendable	668	24,823	-	-	-	25,491	62,283
Restricted	680,699	-	1,834,706	-	3,701,006	6,216,411	5,733,239
Committed	2,531,615	-	-	-	602,527	3,134,142	3,243,268
Assigned	20,354,222	1,698,253	-	1,413,636	3,821,433	27,287,544	25,107,402
Unassigned	8,243,247	-	-	-	-	8,243,247	6,768,380
Total fund balance (deficit)	31,810,451	1,723,076	1,834,706	1,413,636	8,124,966	44,906,835	40,914,572
Total liabilities, deferred inflows, and fund balance	\$ 36,734,650	2,271,175	2,956,447	2,344,703	11,422,140	55,729,115	50,851,559

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

LIVINGSTON COUNTY, ILLINOIS

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

November 30, 2020

(With Comparative Figures for November 30, 2019)

STATEMENT C

(CONTINUED)

	<u>November 30,</u>	
	<u>2020</u>	<u>2019</u>
Total fund balance for governmental funds	\$ 44,906,835	40,914,572
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	82,413,727	81,575,236
Accumulated depreciation	(31,611,684)	(29,945,378)
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	(4,149)	(2,318)
Capital lease payable	(606,296)	(681,870)
Compensated absences	(1,430,506)	(1,690,923)
Net pension (liability) asset, net	120,092	(7,451,837)
Net OPEB liability	(756,894)	(795,020)
Deferred inflows and outflows of resources related to pensions and retirement benefits are not reported in the governmental funds.		
Deferred outflows	2,431,735	11,778,502
Deferred inflows	(4,216,980)	(5,292,481)
Net position of governmental activities	<u>\$ 91,245,880</u>	<u>88,408,483</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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2020	2019
Revenues:							
Property taxes	\$ 3,635,997	423,753	960,941	906,722	2,893,017	8,820,430	8,588,004
Replacement tax	413,329	-	-	-	-	413,329	462,469
Sales tax	1,469,927	-	-	-	-	1,469,927	1,417,879
State income tax	1,821,238	-	-	-	-	1,821,238	1,690,117
Video gaming tax	15,248	-	-	-	-	15,248	15,044
Cannabis use tax	7,113	-	-	-	-	7,113	-
Operating and capital grants / contributions	4,654,439	1,592,408	-	20,977	525,330	6,793,154	5,287,042
Motor fuel tax allotments	-	-	-	-	1,326,387	1,326,387	695,170
Licenses and permits	7,073	1,885	-	-	-	8,958	10,982
Fees, fines, and charges for services	4,554,142	397,723	-	127,034	1,078,493	6,157,392	6,461,434
Collector's interest and costs	111,939	-	-	-	-	111,939	147,485
Interest	228,745	1,855	10,401	576	36,081	277,658	387,855
Rent	187,135	-	-	-	-	187,135	187,135
Other revenue	71,338	230	-	2,353	101,403	175,324	224,803
Total revenues	17,177,663	2,417,854	971,342	1,057,662	5,960,711	27,585,232	25,575,419
Expenditures:							
Current:							
General and administration	3,708,266	-	-	-	280,628	3,988,894	4,477,880
Public safety	6,100,399	-	-	-	49,316	6,149,715	5,806,205
Judiciary and court related	2,217,286	-	-	-	44,461	2,261,747	2,310,645
Public health and welfare	52,348	2,336,447	-	1,105,524	502,301	3,996,620	3,901,943
Transportation	-	-	-	-	1,569,072	1,569,072	1,888,646
Employee benefits	798,459	-	1,037,635	-	735,151	2,571,245	2,278,871
Other expenditures	398,495	-	-	-	-	398,495	97,927
Debt service - capital lease	87,398	-	-	-	-	87,398	-
Capital outlay	1,423,424	-	-	-	1,146,359	2,569,783	2,394,337
Total expenditures	14,786,075	2,336,447	1,037,635	1,105,524	4,327,288	23,592,969	23,156,454

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Major Governmental Funds					Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	Non-major Governmental Funds	2020	2019
Excess (deficiency) of revenues over (under) expenditures	\$ 2,391,588	81,407	(66,293)	(47,862)	1,633,423	3,992,263	2,418,965
Other financing sources (uses):							
Transfers in	204,858	15,617	20,000	-	20,000	260,475	380,669
Transfers out	(55,617)	-	-	-	(204,858)	(260,475)	(380,669)
Capital lease proceeds	-	-	-	-	-	-	681,870
Total other financing sources (uses)	149,241	15,617	20,000	-	(184,858)	-	681,870
Net change in fund balance	2,540,829	97,024	(46,293)	(47,862)	1,448,565	3,992,263	3,100,835
Fund balance, beginning of year	29,269,622	1,626,052	1,880,999	1,461,498	6,676,401	40,914,572	37,813,737
Fund balance, end of year	\$ 31,810,451	1,723,076	1,834,706	1,413,636	8,124,966	44,906,835	40,914,572

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	November 30,	
	2020	2019
Net change in fund balances- total governmental funds	\$ 3,992,263	3,100,835
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	1,291,967	1,775,573
Capital asset disposals, net	-	(4,950)
Depreciation expense	(2,119,782)	(2,044,557)
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)
Payments on long-term liabilities are reported as expenditures in governmental funds, but as a decrease in long-term liabilities in the Statement of Net Position		
	75,574	-
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	(1,831)	(2,318)
Compensated absences	260,417	92,874
Net pension liability (asset), net	(613,142)	(872,591)
Other postemployment benefits	(48,069)	(20,174)
Change in net position of governmental activities	<u>\$ 2,837,397</u>	<u>1,342,822</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, 2020
(With Comparative Figures for November 30, 2019)**

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30,	
			2020	2019
<u>Assets</u>				
Cash on hand and in bank	\$ 1,583,344	4,761,991	6,345,335	9,858,036
Certificates of deposit	-	25,582	25,582	115,229
Other investments	3,625,613	-	3,625,613	2,093,981
Receivables:				
Accrued interest	-	-	-	15
Delinquent taxes	-	3,168	3,168	10,262
Due from State of Illinois	261,692	-	261,692	189,639
Total assets	<u>\$ 5,470,649</u>	<u>4,790,741</u>	<u>10,261,390</u>	<u>12,267,162</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 136,019	-	136,019	197,844
Due to taxing bodies	-	2,373,872	2,373,872	7,126,125
Due to others	-	2,416,869	2,416,869	2,520,724
Total liabilities	<u>136,019</u>	<u>4,790,741</u>	<u>4,926,760</u>	<u>9,844,693</u>
Net Position:				
Restricted for township transportation projects	<u>5,334,630</u>	<u>-</u>	<u>5,334,630</u>	<u>2,422,469</u>
Total liabilities and net position	<u>\$ 5,470,649</u>	<u>4,790,741</u>	<u>10,261,390</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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Year Ended November 30,	
	2020	2019
Additions		
State of Illinois	\$ 3,688,997	3,115,188
Rebuild Illinois grant	1,799,846	-
Interest on investments	24,502	58,690
Miscellaneous	-	12,129
Total additions	<u>5,513,345</u>	<u>3,186,007</u>
Deductions		
Transportation	<u>3,213,251</u>	<u>2,573,940</u>
Net additions (deductions)	2,300,094	612,067
Net position, beginning of year	<u>3,034,536</u>	<u>2,422,469</u>
Net position, end of year	<u>\$ 5,334,630</u>	<u>3,034,536</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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, 2020

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, 2020

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 60 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, Solar Farm Application Fees Account, Public Defender Record Automation Account, and Transportation Safety Highway Hire-back Account are also grouped with the General Fund for GASB 54 purposes.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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. These funds are both restricted for tort related expenditures and assigned for any related expenditures.
2. Unemployment Insurance Account – to account for property tax revenues received for payment of unemployment expenses. These funds are both restricted for the payment of unemployment insurance expenditures and assigned for any related expenditures.
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.
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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

13. Public Defender Record Automation Account – to account for fees received for the Criminal and Traffic Assessment Act. The funds are committed by the Board to pay for expenses incurred by the County to establish and maintain an automated record keeping system for the public defender’s office.
14. Transportation Safety Highway Hire-back Account – to account for fees received for highway safety violations. The funds are committed by the Board to pay for expenses incurred by the County to monitor construction or maintenance zones.

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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

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.

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 2019 are reflected as revenues in fiscal year 2020, and amounted to \$8,812,028 including \$233,888 received subsequent to year-end and recorded as accounts receivable on the accompanying financial statements. Amounts not collected by the Collector by November 30, 2020 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 2020 in the amount of \$9,101,083 have been recognized as deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2021.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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.

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

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

F. *Long-Term Liabilities*

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

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The County issued no debt in fiscal year 2020.

G. *Budget and Appropriations*

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection prior to final adoption, prior to the beginning of the year. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

Transfers of budgeted amounts among object classification, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund.

Fiscal year budgets have not been prepared for certain Special Revenue Funds, as expenditures are controlled by approval other than the County Board.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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.

J. Inter-fund Activity

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

K. Allowance for receivables

Accounts receivable in governmental funds are reported at gross with no allowance for uncollectible amounts, since the amount of any uncollectible account is immaterial.

L. Inventory

All inventory is valued at cost using the first-in / first-out (FIFO) method.

Inventory in the General Fund is the balance of revenue stamps on hand at year end, valued at cost. Inventory in the Public Health Fund represents vaccines on hand at year end. Inventories are equally offset by non-spendable fund balance reserves in the respective funds, indicating that they are not “available and spendable.” Inventories are accounted for using the consumption method, on a modified accrual basis.

M. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The County has reported no prepaid items as of November 30, 2020.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

N. Accumulated Unpaid Vacation and Sick Pay (Compensated Absences)

County employees are annually granted vacation and sick leave. Employees are allowed to accumulate vacation days in varying amounts depending on longevity and / or contract. Vacation vests for all employees. Full-time county employees can accumulate twelve days of sick leave a year. All accumulated sick pay is forfeited upon an employee's termination of employment with the County for all County offices other than the Sheriff and Probation Offices. Sheriff's Office employees are paid for unused sick days up to a maximum of 240 days at varying percentages for those employees employed for eight or more years. Accumulated unpaid compensated absences have been accrued in the government-wide financial statements.

For employees other than the Sheriff and Probation Offices, upon retirement, up to 240 accumulated sick days may be credited to Illinois Municipal Retirement benefits as per their rules and regulations.

O. Pensions

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

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

P. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Livingston County Postretirement Health Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Plan has no assets at November 30, 2020.

See Note 8 for details regarding the County's OPEB plan.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Q. Deferred Outflows / Inflows of Resources

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

1. Deferred property taxes related to the 2020 property tax levy are reported as deferred inflows on both the government-wide and fund financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.
3. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to other postemployment benefits used to determine the net OPEB obligation are reported as deferred inflows and outflows on the government-wide statements.

R. Net Position Classification

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

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

Capital assets, net of accumulated depreciation	\$ 50,802,043
Less: Long-term obligations payable	<u>(606,296)</u>
Net investment in capital assets	<u><u>\$ 50,195,747</u></u>

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

S. *Fund Balance Classification*

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

1. Non-spendable:

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Fund balances are considered non-spendable for the following purposes at November 30, 2020:

Inventory	\$ 25,491
Total	<u>\$ 25,491</u>

2. Restricted:

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances are restricted for the following purposes at November 30, 2020:

Roads and bridges	\$1,339,896
Retirement	2,663,988
Public health and welfare	317,520
Judiciary and court related	289,559
Public safety	180,363
Recordkeeping	272,449
General government	471,937
Insurance	<u>680,699</u>
Total	<u>\$ 6,216,411</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

S. *Fund Balance Classification (Continued)*

3. Committed:

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County Board has committed the fund balances of various special revenue funds. Fund balances are committed for the following purposes at November 30, 2020:

Roads and bridges	\$ 222,531
Judiciary and court related	179,594
Public safety	100,882
Recordkeeping	91,394
General government	<u>2,541,727</u>
Total	<u>\$3,136,128</u>

4. Assigned:

This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board, or through the County Board delegating this responsibility to another party through the budgetary process. Fund balances are assigned for the following purposes at November 30, 2020:

Roads and bridges	\$ 3,184,112
Public health and welfare	3,505,125
Judiciary and court related	2,252
Public safety	15,750
Recordkeeping and general government	227,092
Insurance	69,621
Capital projects	<u>20,282,552</u>
Total	<u>\$ 27,286,503</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 \$8,243,247 at November 30, 2020.

The County typically uses Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

T. Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates. A material estimate that is particularly susceptible to significant change in the near term relates to the determination of the other postemployment benefits liability.

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, 2020, none of the County's bank balance of \$31,583,342 (excluding agency fund balances) was exposed to custodial credit risk.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Investments

As of November 30, 2020, the County's investments were as follows:

	<u>Primary Government</u>	
	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of deposit	\$ 9,779,711	9,779,711
Investment pools	9,600,645	9,600,645
Total investments	<u>\$ 19,380,356</u>	<u>19,380,356</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy does not limit investment maturities, other than corporate paper, as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

	<u>Primary Government</u>				
	<u>Remaining Maturity (in Months)</u>				
	<u>12 months or less</u>	<u>13-24 months</u>	<u>25-60 months</u>	<u>61+ months</u>	<u>Total</u>
Certificates of deposit	\$ 8,938,430	241,281	600,000	-	9,779,711
Investment pools	9,600,645	-	-	-	9,600,645
Total investments	<u>\$ 18,539,075</u>	<u>241,281</u>	<u>600,000</u>	<u>-</u>	<u>19,380,356</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County's investment policy does limit its investments to the top rating issued by nationally recognized statistical rating organizations. Its policy allows investment in short-term obligations of corporations organized in the United States with assets exceeding \$500,000 if such obligations are rated at the time of purchase within the three highest classifications established by at least two standard rating services and which mature no later than 180 days from the date of purchase.

As of November 30, 2020, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAA by Standard and Poor's.

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2020**

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

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

NOTE 3: FAIR VALUE MEASUREMENTS

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

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

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

	Market Value at November 30, 2020	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	\$ 9,779,711	-	9,779,711	-
Investment pools	9,600,645	4,065,928	5,534,717	-
Total Primary Government	<u>\$ 19,380,356</u>	<u>4,065,928</u>	<u>15,314,428</u>	<u>-</u>

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

The fair value of certificates of deposit and multi-bank securities at November 30, 2020, was determined primarily based on level 2 inputs. The County estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2020 was as follows:

	Primary Government			Balance as of November 30, 2020
	Balance as of December 1, 2019	Additions	Deletions	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,679,430	-	-	2,679,430
Construction in progress	649,376	178,153	(649,376)	178,153
Total capital assets not being depreciated	3,328,806	178,153	(649,376)	2,857,583
Depreciable capital assets:				
Buildings	52,434,300	1,196,745	-	53,631,045
Infrastructure	15,130,716	248,580	-	15,379,296
Vehicles	3,156,910	201,665	(453,476)	2,905,099
Machinery and equipment	2,418,641	116,199	-	2,534,840
Computer equipment	1,790,777	-	-	1,790,777
Computer software	485,839	-	-	485,839
Dispatch equipment	2,829,247	-	-	2,829,247
Total depreciable capital assets	78,246,430	1,763,190	(453,476)	79,556,144
Less accumulated depreciation:				
Buildings	(13,573,984)	(1,024,659)	-	(14,598,643)
Infrastructure	(9,531,530)	(403,646)	-	(9,935,176)
Vehicles	(2,569,024)	(294,594)	453,476	(2,410,142)
Machinery and equipment	(1,724,029)	(152,004)	-	(1,876,033)
Computer equipment	(1,391,720)	(49,358)	-	(1,441,078)
Computer software	(485,839)	-	-	(485,839)
Dispatch equipment	(669,252)	(195,521)	-	(864,773)
Total accumulated depreciation	(29,945,378)	(2,119,782)	453,476	(31,611,684)
Total capital assets being depreciated, net	48,301,052	(356,592)	-	47,944,460
Governmental activities capital assets, net	\$ 51,629,858	(178,439)	(649,376)	50,802,043

Capital purchases for the year ended November 30, 2020 primarily consisted of completion of the SmartWatt project (\$681,700) and new flooring in the Jail (\$57,280), the HVAC/Energy saver project (\$457,765), Campus Road (\$248,580), and multiple sheriff vehicles (\$201,665).

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Depreciation expense was charged to functions / programs as follows:

Governmental activities:	
General government	\$ 325,102
Public safety	812,566
Judiciary and court related	389,547
Public health and welfare	7,321
Transportation	<u>585,245</u>
Total governmental activities	<u>\$ 2,119,782</u>

NOTE 5: LONG-TERM DEBT

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

	Balance, December 1, 2019	Additions	Deductions	Balance, November 30, 2020	Due Within One Year
Capital lease payable	\$ 681,870	-	(75,574)	606,296	71,194
Compensated absences	1,690,923	-	260,417	1,430,506	214,576
Net pension liability (asset) - Note 7	7,451,837	-	(7,571,929)	(120,092)	-
Net OPEB liability - Note 8	<u>795,020</u>	<u>(223,879)</u>	<u>185,753</u>	<u>756,894</u>	<u>-</u>
Total long-term debt	<u>\$ 10,619,650</u>	<u>(223,879)</u>	<u>(7,201,333)</u>	<u>2,673,604</u>	<u>285,770</u>

Compensated absences and pension 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 the energy efficiency project. The lease has an interest rate of 3.468% and matures of April 1, 2027. The lease has a current balance of \$606,296 and will be paid out of the General Fund.

The cumulative amount of assets acquired under the capital lease described above amounted to \$681,700 with \$34,085 of accumulated depreciation as of November 30, 2020.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Payments are due annually as follows:

Year Ending November 30,	Principal	Interest	Total Payment
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>\$ 606,296</u>	<u>88,641</u>	<u>694,937</u>

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, 2020:

Assessed valuation (2019)	<u>\$ 771,816,713</u>
Statutory debt limitation (2.875%)	\$ 22,189,730
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 22,189,730</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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. The Veteran's Assistance Commission (VAC) plan is for honorably discharged military veterans and their families. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO was closed to new participants after that date). No County elected officials participate in the ECO plan.

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

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

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

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Membership

As of December 31, 2019, the County’s plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>VAC</u>
Retirees and beneficiaries	250	21	1
Inactive, non-retired members	182	8	0
Active members	<u>156</u>	<u>30</u>	<u>2</u>
Total	<u>588</u>	<u>59</u>	<u>3</u>

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 2019 and the fiscal year ended November 30, 2020 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.

	<u>RP</u>	<u>SLEP</u>	<u>VAC</u>	<u>Total</u>
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
County required contribution rate for 2019	4.88%	19.70%	4.66%	N/A
County required contribution rate for 2020	7.94%	23.55%	5.99%	N/A
County actual contributions for 2019	\$ 371,842	398,044	2,117	772,003
County actual contributions for fiscal year 2020	\$ 388,839	502,647	2,750	894,236

Payable to the Pension Plan

At November 30, 2020, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2020:

	<u>Payable at November 30, 2020</u>
Regular Plan	\$ 55,075
SLEP Plan	45,052
VAC Plan	<u>250</u>
Total	<u>\$ 108,309</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Net Pension Liability (Asset)

At December 31, 2019, the County had a net pension liability for the SLEP plan, and a net pension asset for the RP and VAC plans, determined as follows:

	RP	SLEP	VAC	Total
Total Pension Liability	\$ 55,796,345	19,761,516	153,624	75,711,485
Plan Fiduciary Net Position	57,142,379	18,523,731	165,467	75,831,577
Net Pension Asset	<u>\$ (1,346,034)</u>	-	<u>(11,843)</u>	<u>(1,357,877)</u>
Net Pension Liability	<u>\$ -</u>	<u>1,237,785</u>	<u>-</u>	<u>1,237,785</u>
Net Pension Liability (Asset)	<u>\$ (1,346,034)</u>	<u>1,237,785</u>	<u>(11,843)</u>	<u>(120,092)</u>

The net pension liabilities (assets) were measured as of December 31, 2019, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2019.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2019, 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, 2019.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2018	\$ 73,283,296	65,831,459	7,451,837
Changes for the year:			
Service cost	1,089,604	-	1,089,604
Interest on the total pension liability	5,215,878	-	5,215,878
Benefit changes	-	-	-
Differences between expected and actual experience	(107,403)	-	(107,403)
Assumption changes	-	-	-
Employer contributions	-	772,003	(772,003)
Employee contributions	-	521,751	(521,751)
Net plan investment income	-	12,746,751	(12,746,751)
Benefit payments and refunds	(3,769,890)	(3,769,890)	-
Other	-	(270,497)	270,497
Net changes	<u>2,428,189</u>	<u>10,000,118</u>	<u>(7,571,929)</u>
Balances at December 31, 2019	<u>\$ 75,711,485</u>	<u>75,831,577</u>	<u>(120,092)</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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, 2019:

- The Actuarial Cost Method used was Aggregate Entry Age Normal.
- The Asset Valuation Method used was 5- Year Smoothed Market Value.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.35% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- For non-disabled retirees, and IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2019:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.60-7.60%
Cash Equivalents	<u>1%</u>	1.85%
Total	100%	

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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, 2019 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	2.75%	2.75%	2.75%
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.

	<u>Regular Plan</u>		
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 62,717,395	55,796,345	50,124,531
Plan Fiduciary Net Position	57,142,379	57,142,379	57,142,379
Net Pension Liability/(Asset)	<u>\$ 5,575,016</u>	<u>(1,346,034)</u>	<u>(7,017,848)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

SLEP Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 22,501,834	19,761,516	17,516,685
Plan Fiduciary Net Position	18,523,731	18,523,731	18,523,731
Net Pension Liability/(Asset)	<u>\$ 3,978,103</u>	<u>1,237,785</u>	<u>(1,007,046)</u>
VAC Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 166,513	153,624	142,267
Plan Fiduciary Net Position	165,467	165,467	165,467
Net Pension Liability/(Asset)	<u>\$ 1,046</u>	<u>(11,843)</u>	<u>(23,200)</u>
County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 85,385,742	75,711,485	67,783,483
Plan Fiduciary Net Position	75,831,577	75,831,577	75,831,577
Net Pension Liability/(Asset)	<u>\$ 9,554,165</u>	<u>(120,092)</u>	<u>(8,048,094)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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, 2020, the County recognized pension expense of \$1,675,693. At November 30, 2020, 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	\$ 467,961	749,653
Changes in assumptions	-	3,167,569
Net difference between projected and actual earnings on pension plan investments	768,840	91,221
Contributions subsequent to the measurement date	948,097	-
Total	<u>\$ 2,184,898</u>	<u>4,008,443</u>

In the table above, \$948,047 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, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	<u>Net Deferred Outflows (Inflows) of Resources</u>			
	Regular Plan	SLEP	VAC	Total
2020	\$ (267,443)	(253,928)	(394)	(521,765)
2021	(710,230)	(215,653)	(1,985)	(927,868)
2022	248,343	109,254	534	358,131
2023	(1,252,039)	(424,957)	(3,144)	(1,680,140)
Thereafter	-	-	-	-
Total	<u>\$ (1,981,369)</u>	<u>(785,284)</u>	<u>(4,989)</u>	<u>(2,771,642)</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to the pension benefits described in Note 7, the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

Benefits Provided

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

Membership

As of November 30, 2020, the following employees were covered by the benefit terms:

Active employees	153
Inactive employees entitled to but not yet receiving benefits	0
Inactive employees currently receiving benefits	<u>3</u>
Total	<u><u>156</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, 2020 were \$25,048.

Net OPEB Liability

At November 30, 2020, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 756,894
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u><u>\$ 756,894</u></u>

The net OPEB liability was measured as of November 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2018, rolled forward to December 1, 2019.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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, 2020, 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, 2020:

- 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, 2019 IMRF Actuarial Valuation Report.
- Retirement rates were based on the December 31, 2019 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 2.03% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2020.

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 (1.03%)	Current Discount Rate (2.03%)	1% Increase (3.03%)
Net Pension Liability/(Asset)	\$ 706,317	756,894	810,726

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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)	<u>\$ 842,150</u>	<u>756,894</u>	<u>683,528</u>

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

For the year ended November 30, 2020, the County recognized OPEB expense of \$73,117. At November 30, 2020, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 65,786	142,113
Changes in assumptions	181,051	66,424
Net difference between projected and actual earnings on pension plan investments	-	-
Total	<u>\$ 246,837</u>	<u>208,537</u>

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,	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
2021	\$ 35,927	27,334
2022	35,927	27,334
2023	35,927	27,334
2024	35,927	27,334
2025	35,927	27,334
Thereafter	<u>67,202</u>	<u>71,869</u>
Total	<u>\$ 246,837</u>	<u>208,537</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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 lease has been renewed and is in effect from November 1, 2020 through October 31, 2022 with an annual fixed cash rent of \$68,477. The County recognized revenue of \$68,477 under this lease during the year ended November 30, 2020.

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, 2020.

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. Terms of the lease is for 76 years with rental payments of \$6,669 per year. The County recognized revenue of \$6,669 under this lease during the year ended November 30, 2020.

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, 2020.

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, 2020.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 9: LEASE AGREEMENTS – LESSOR – (CONTINUED)

Future minimum lease payments receivable under these leases total \$372,972 and are scheduled to be collected as follows:

	During the years ending November 30,	
2021	\$	27,363
2022		27,363
2023		17,391
2024		7,419
2025		6,669
Thereafter		<u>286,767</u>
Total	\$	<u>372,972</u>

NOTE 10: OPERATING LEASE AGREEMENTS – LESSEE AND OTHER AGREEMENTS

The County is lessee under the following agreements:

A. *ETSB Leases (Component Unit)*

Livingston County leases land for tower space for \$4,500 annually. The term of the lease is for the period July 1, 2010 through June 30, 2025. There is an option to renew for two additional five-year terms. This lease payment is reimbursed to the County by Vermillion Valley JETSB. The County recognized \$4,500 in lease expense under this agreement during the year ended November 30, 2020.

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, 2020.

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, 2020.

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 \$707 for the year ended November 30, 2020.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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 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, 2020.

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, 2020.

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, 2020.

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, 2020.

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, 2020.

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, 2020.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

G. Livingston County Mental Health

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 \$2,736 for the year ended November 30, 2020.

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, 2020.

Future minimum lease payments under these agreements as of November 30, 2020 total \$46,997 and are due to be paid as follows:

Year ending November 30,	Minimum Lease Payments
2021	\$ 31,373
2022	22,912
2023	13,916
2024	4,956
2025	4,500
Total	<u>\$ 77,657</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 11: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds for the year ended November 30, 2020:

Fund	Excess
Illinois Municipal Retirement Fund	\$ 37,635
County Treasurer's Automation Fund	41,724
State's Attorney Drug Traffic Prevention	3,118
Animal Control - Low Cost Spay & Neuter Fees	17,198

NOTE 12: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2020 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General:		
General account	\$ 130,261	783,448
Other accounts	987,691	483,745
General Fund total	1,117,952	1,267,193
Less: Intra-fund transfers	(1,062,334)	(1,062,334)
General Fund, net	55,617	204,858
Public Health	-	15,617
Illinois Municipal Retirement	-	20,000
Non-major Special Revenue Funds	204,858	20,000
Totals	<u>\$ 260,475</u>	<u>260,475</u>

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

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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 \$226,898 for dispatch services during the year ended November 30, 2020. No fees were payable to the Authority at November 30, 2020.

The County also acts as fiscal agent for the VVRECJA. The County received \$44,012 for these services during the year ended November 30, 2020.

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, 2020**

NOTE 16: EARLY RETIREMENT OPTION

During the year ended November 30, 2017, the County approved an early retirement incentive plan, under which eligible employees would receive a one-time payment of \$10,000, plus a \$30,000 deposit to a Health Retirement Account within 90 days of retirement should they choose to exercise the early retirement option. A total of 24 employees exercised this option, with 22 employees receiving payment during the year ended November 30, 2017, and the remaining 2 receiving payment during the year ended November 30, 2018. Payments totaling \$880,000 were made from the Pontiac Host Agreement Account (part of the County's General Fund). Payment of \$220,000 was made directly to the retirees through payroll, and \$660,000 was transferred to a Retiree Services agency account to be paid into the retirees' Health Retirement Accounts. At November 30, 2020, the Retiree Services account held \$295,428 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, 2020, the County abated property taxes totaling \$24,946 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 \$18,788 for the year ended November 30, 2020.

NOTE 18: SUBSEQUENT EVENTS

As a result of the spread of COVID-19, economic uncertainties have arisen which have resulted in significant volatility in the investment markets, resulting in a substantial decline in the value of the investments. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

Management evaluated subsequent events through April 7, 2021, 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, 2020 as a result of events occurring between December 1, 2020 and April 7, 2021.

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property taxes	\$ 3,651,800	3,651,800	3,635,997	3,466,150
Replacement tax	480,000	480,000	413,329	462,469
Sales tax	1,650,000	1,650,000	1,469,927	1,417,879
State income tax	1,245,000	1,245,000	1,821,238	1,690,117
Video gaming tax	6,000	6,000	15,248	15,044
Cannabis use tax	-	-	7,113	-
Operating grants / contributions	3,743,550	4,322,297	4,654,439	3,810,283
Licenses and permits	5,000	5,000	7,073	9,157
Charges for services	4,607,512	4,607,512	4,554,142	4,869,721
Collector's interest and costs	110,000	110,000	111,939	147,485
Interest on investments	138,250	138,250	228,745	291,158
Rent	182,154	182,154	187,135	187,135
Other revenue	5,000	5,000	71,338	128,040
Total revenues	15,824,266	16,403,013	17,177,663	16,494,638
Expenditures:				
Current:				
General and administration	4,668,057	4,717,630	3,708,266	4,287,535
Public safety	5,783,434	5,968,338	6,100,399	5,758,274
Judiciary and court related	2,398,936	2,398,936	2,217,286	2,250,927
Public health and welfare	49,704	52,349	52,348	45,912
Employee benefits	947,000	947,000	798,459	791,131
Other expenditures	629,016	955,022	398,495	97,927
Debt service - capital lease	87,396	87,398	87,398	-
Capital outlay	7,365,349	7,365,349	1,423,424	2,342,811
Total expenditures	21,928,892	22,492,022	14,786,075	15,574,517
Excess (deficiency) of revenues over (under) expenditures	(6,104,626)	(6,089,009)	2,391,588	920,121
Other financing sources (uses):				
Transfers in	413,887	413,887	204,858	340,669
Transfers out	(40,000)	(40,000)	(55,617)	(40,000)
Capital lease proceeds	-	-	-	681,870
Proceeds from disposal of capital assets	(70,000)	(70,000)	-	-
Total other financing sources (uses)	303,887	303,887	149,241	982,539
Net change in fund balance	\$ (5,800,739)	(5,785,122)	2,540,829	1,902,660
Fund balance, beginning of year			29,269,622	27,366,962
Fund balance, end of year			\$ 31,810,451	29,269,622

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property taxes	\$ 398,483	398,483	423,753	406,710
T.B. clinic	22,000	22,000	2,074	1,933
Asthma initiative	36,000	36,000	-	5,000
BBO/Intensive Prenatal Care Management	93,000	93,000	55,408	60,340
Bioterrorism Preparedness	46,594	46,594	36,898	55,452
Childhood lead poisoning prevention	19,900	19,900	12,432	23,718
Community Care / ECIAAA (CCU)	120,000	120,000	143,663	142,560
COVID-19	-	-	46,826	-
Contact Tracing	-	-	261,409	-
Donations	13,500	13,500	9,027	13,891
Environmental Health	65,000	65,000	42,745	55,648
Early period screening diagnosis treatment	85,000	85,000	45,697	82,992
Family case management	79,560	79,560	89,091	109,127
Family planning program	90,000	90,000	44,742	78,436
Healthy families of Illinois grant	197,233	197,233	201,396	165,461
Hubert estate	6,000	6,000	6,106	6,245
Humiston trust	21,000	21,000	-	21,000
IL Breast & Cervical Cancer Project	94,643	94,643	54,376	89,594
Illinois Tobacco Free Communities	20,000	20,000	12,460	27,540
Income from immunizations	170,000	170,000	174,360	194,939
Local health protection grant	78,708	78,708	119,871	75,708
Medicaid match	-	-	-	76,664
Miscellaneous	1,000	1,000	1,230	-
Narcan	-	-	5,400	-
Non-Comm water	-	-	638	-
Oral health assessment	3,500	3,500	2,000	-
Other clinics	23,500	23,500	15,968	16,710
Other grants	-	-	93,092	3,500
Potential grants	100,000	100,000	-	-
Public health nursing	1,000	1,000	610	1,982
SBHC Transfer in from Humiston	10,000	10,000	-	-
School based health clinic grant	87,000	87,000	151,988	83,935
Vector prevention grant	16,150	16,150	18,067	21,730
Vision and hearing grant	27,150	27,150	23,695	25,843
Wellness clinic	81,000	81,000	31,243	81,223
Women, infants, and children (WIC)	94,830	94,830	92,805	87,698
Women's Health Clinic	11,000	11,000	10,271	9,542
Grants in kind	350,000	350,000	186,658	258,813
Interest on investments	2,500	2,500	1,855	2,341
Total revenue	2,465,251	2,465,251	2,417,854	2,286,275

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures:				
Personnel	\$ 1,398,551	1,398,551	1,340,982	1,250,299
Contractual	113,400	113,400	91,939	75,882
Credit card fees	-	-	1,250	-
Travel - mileage	55,000	55,000	31,602	55,501
Telephone	19,000	19,000	22,146	14,828
Postage	8,500	8,500	14,131	5,044
Rent	55,500	55,500	55,500	54,500
Nurses' supplies	30,000	30,000	19,785	18,614
Printing and educational materials	10,000	10,000	30,623	9,254
Office supplies	25,000	25,000	163,729	31,947
Copier lease	12,000	12,000	12,033	13,173
Dues and training expense	15,500	15,500	9,505	3,639
Humiston transfer	10,000	10,000	-	-
Miscellaneous	1,000	1,000	3,275	1,253
Equipment and repair	10,000	10,000	53,589	22,942
Computer hardware and software	32,500	32,500	17,289	25,512
Donations	14,500	14,500	4,554	7,773
Advertising	5,800	5,800	2,518	2,640
Insurance - employee health	199,000	199,000	164,612	173,693
Contingency	10,000	10,000	-	-
Immunizations - vaccines	90,000	90,000	114,176	121,364
Immunization - grants in kind	-	-	56,800	53,825
WIC food instruments	350,000	350,000	126,409	200,352
Total expenditures	2,465,251	2,465,251	2,336,447	2,142,035
Excess (deficiency) of revenues over (under) expenditures	-	-	81,407	144,240
Other financing sources (uses):				
Transfers (out) in:				
General Fund	-	-	15,617	(3,000)
Total other financing sources (uses)	-	-	15,617	(3,000)
Net change in fund balance	\$ -	-	97,024	141,240
Fund balance, beginning of year			1,626,052	1,484,812
Fund balance, end of year			\$ 1,723,076	1,626,052

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property taxes	\$ 965,000	965,000	960,941	989,199
Interest on investments	1,250	1,250	10,401	21,889
Total revenue	966,250	966,250	971,342	1,011,088
Expenditures:				
County payment to Illinois Municipal Retirement	1,000,000	1,000,000	1,037,635	786,133
Total expenditures	1,000,000	1,000,000	1,037,635	786,133
Excess (deficiency) of revenue over (under) expenditures	(33,750)	(33,750)	(66,293)	224,955
Other financing sources (uses):				
Transfers in:				
General fund - replacement taxes	20,000	20,000	20,000	20,000
Total other financing sources (uses)	20,000	20,000	20,000	20,000
Net change in fund balance	\$ (13,750)	(13,750)	(46,293)	244,955
Fund balance, beginning of year			1,880,999	1,636,044
Fund balance, end of year			\$ 1,834,706	1,880,999

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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 909,065	909,065	906,722	904,888
Case coordination	-	-	-	144,240
Medicaid	22,500	22,500	20,977	15,192
Livingston County Commission on Children and Youth	46,000	46,000	48,505	47,868
377 Program administration	79,572	79,572	78,529	82,214
Interest on investments	700	700	576	710
Miscellaneous	-	-	2,353	1,028
Total revenues	1,057,837	1,057,837	1,057,662	1,196,140
Expenditures:				
Salaries	177,142	177,142	177,493	279,516
Board expenditures	750	750	-	-
Benefits	55,658	55,658	55,705	61,013
Purchases of services:				
Institute for Human Resources	556,889	556,889	551,118	510,954
IHR - Medicaid	16,875	16,875	30,389	42,226
Against domestic violence	37,774	37,774	37,774	36,674
Operation snowball	5,640	5,640	5,640	5,640
Futures Unlimited Case Management	224,014	224,014	218,869	209,900
Systems development	5,000	5,000	3,500	1,750
Audit	-	-	1,525	900
Lease/rent	6,500	6,500	6,500	6,501
Professional training, dues, and subscriptions	3,900	3,900	2,613	4,428
Travel, telephones, and meals	2,000	2,000	2,005	8,773
Contractual services - postage, leasing, and repairs	7,000	7,000	5,142	5,627
Physician	-	-	-	1,980
Commodities	3,235	3,235	3,619	6,165
Equipment	5,750	5,750	3,632	3,777
Miscellaneous	1,000	1,000	-	3,479
Total expenditures	1,109,127	1,109,127	1,105,524	1,189,303
Excess (deficiency) of revenues over (under) expenditures	(51,290)	(51,290)	(47,862)	6,837
Other financing sources (uses):				
Transfer to General Fund	-	-	-	(3,000)
Net change in fund balance	\$ (51,290)	(51,290)	(47,862)	3,837
Fund balance, beginning of year			1,461,498	1,457,661
Fund balance, end of year			\$ 1,413,636	1,461,498

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,					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 705,526	659,004	802,277	828,914	832,449	862,899
Interest on the total pension liability	3,832,489	3,749,659	3,725,705	3,642,790	3,520,474	3,263,924
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	305,714	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	(3,113,074)	(2,992,680)	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Net change in total pension liability	1,730,655	2,903,394	319,029	1,409,176	1,691,012	3,684,914
Total pension liability - beginning	54,065,690	51,162,296	50,843,267	49,434,091	47,743,079	44,058,165
Total pension liability - ending	<u>\$ 55,796,345</u>	<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	\$ 371,842	578,902	627,139	699,368	735,244	726,846
Employee contributions	355,539	321,216	343,139	360,523	357,928	364,724
Pension plan net investment income	9,791,826	(3,431,475)	8,761,477	3,196,746	241,813	2,839,063
Benefit payments and refunds	(3,113,074)	(2,992,680)	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Other	(337,297)	557,188	(745,913)	87,453	(528,110)	79,364
Net change in plan fiduciary net position	7,068,836	(4,966,849)	5,849,163	1,788,060	(1,632,430)	2,068,733
Plan net position - beginning	50,073,543	55,040,392	49,191,229	47,403,169	49,035,599	46,966,866
Plan net position - ending	<u>\$ 57,142,379</u>	<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>\$ (1,346,034)</u>	<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	102.41%	92.62%	107.58%	96.75%	95.89%	102.71%
Covered valuation payroll	\$ 7,168,262	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	-18.78%	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,					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 379,716	370,343	344,692	354,259	346,402	325,012
Interest on the total pension liability	1,373,222	1,328,959	1,227,397	1,149,096	1,127,493	1,010,248
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	(416,367)	(449,833)	396,401	104,835	(651,944)	517,006
Assumption changes	-	591,106	(46,049)	(22,052)	-	238,352
Benefit payments and refunds	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Net change in total pension liability	684,183	1,245,528	1,355,270	1,037,709	295,481	1,581,139
Total pension liability - beginning	19,077,333	17,831,805	16,476,535	15,438,826	15,143,345	13,562,206
Total pension liability - ending	<u>\$ 19,761,516</u>	<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	\$ 398,044	372,338	389,255	409,531	370,534	379,838
Employee contributions	164,167	139,487	144,169	131,352	132,384	130,141
Pension plan net investment income	2,929,053	(1,074,053)	2,595,105	905,678	65,565	754,866
Benefit payments and refunds	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Other	67,281	159,647	(181,841)	416,161	(245,465)	(5,124)
Net change in plan fiduciary net position	2,906,157	(997,628)	2,379,517	1,314,293	(203,452)	750,242
Plan net position - beginning	15,617,574	16,615,202	14,235,685	12,921,392	13,124,844	12,374,602
Plan net position - ending	<u>\$ 18,523,731</u>	<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>\$ 1,237,785</u>	<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	93.74%	81.86%	93.18%	86.40%	83.69%	86.67%
Covered valuation payroll	\$ 2,020,536	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	61.26%	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,					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 4,362	4,022	4,284	4,475	4,015	3,884
Interest on the total pension liability	10,167	9,699	9,648	9,291	8,378	7,304
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	3,250	(1,370)	(3,324)	(4,756)	3,739	310
Assumption changes	-	2,772	(5,683)	(118)	235	6,702
Benefit payments and refunds	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Net change in total pension liability	13,351	10,792	688	4,747	12,317	14,359
Total pension liability - beginning	140,273	129,481	128,793	124,046	111,729	97,370
Total pension liability - ending	\$ 153,624	140,273	129,481	128,793	124,046	111,729
PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ 2,117	3,849	4,308	4,000	3,738	3,658
Employee contributions	2,045	1,891	1,805	1,773	1,797	1,611
Pension plan net investment income	25,872	(7,419)	21,838	7,954	572	6,502
Benefit payments and refunds	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Other	(481)	1,413	(2,153)	(125)	(1,740)	(195)
Net change in plan fiduciary net position	25,125	(4,597)	21,561	9,457	317	7,735
Plan net position - beginning	140,342	144,939	123,378	113,921	113,604	105,869
Plan net position - ending	\$ 165,467	140,342	144,939	123,378	113,921	113,604
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (11,843)	(69)	(15,458)	5,415	10,125	(1,875)
Plan fiduciary net position as a percentage of total pension liability	107.71%	100.05%	111.94%	95.80%	91.84%	101.68%
Covered valuation payroll	\$ 45,446	42,028	40,110	39,408	39,933	35,799
Employer's net pension liability as a percentage of covered valuation payroll	-26.06%	-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	
2019	\$ 349,811	371,842	(22,031)	7,168,262	5.19%	
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	
2019	\$ 398,046	398,044	2	2,020,536	19.70%	
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	
2019	\$ 2,118	2,117	1	45,446	4.66%	
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 2019 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): 24-year closed period. Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI.
Asset valuation method	SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (three employers were financed over 28 years and four others were financed over 29 years.). 5-year smoothed market; 20% corridor
Wage growth	3.25%
Price Inflation	2.50%
Salary increases	3.35% to 14.25% 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 2017 valuation pursuant to an experience study of the period 2014 - 2016.
Mortality	For non-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 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 adjustment 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.

* 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*

	2020	Fiscal Year Ending 2019	2018
TOTAL OPEB LIABILITY			
Service cost	\$ 39,327	32,517	31,377
Interest on the total OPEB liability	25,196	26,340	19,301
Benefit changes	-	-	-
Differences between expected and actual experience	(159,891)	-	98,206
Assumption changes	121,230	17,205	(24,058)
Benefit payments and refunds	(25,048)	(55,904)	(68,490)
Other changes	(38,941)	748	64,918
Net change in total OPEB liability	(38,127)	20,906	121,254
Total OPEB liability - beginning	795,020	774,114	652,860
Total OPEB liability - ending	<u>\$ 756,893</u>	<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>	<u>-</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET)	<u>\$ 756,893</u>	<u>795,020</u>	<u>774,114</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%
Covered valuation payroll**	\$ 7,756,319	7,453,165	7,453,165
Employer's net OPEB liability as a percentage of covered valuation payroll	9.76%	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	
2020	\$ -	-	25,048	(25,048)	7,756,319	0.32%
2019	-	-	55,904	(55,904)	7,453,165	0.75%
2018	-	-	68,490	(68,490)	7,453,165	0.92%

Notes to Schedule

Valuation Date: December 1, 2019

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, 2020**

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 2020 budget was adopted on November 14, 2019 and was amended on November 12, 2020.

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, 2020 with the exception of the Illinois Municipal Retirement Fund where expenditures were in excess of appropriations by \$37,635.

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet
November 30, 2020

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve	Working Cash
<u>Assets</u>								
Cash in bank	\$ 2,583,723	248,346	34,628	714,685	113,800	207,087	70,209	175,870
Certificates of deposit	-	350,000	100,000	-	1,091,152	-	-	400,000
Other investments	4,473,574	-	-	-	-	-	-	-
Receivables:								
Accounts	864,523	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	2,705	-	-	-
Property taxes	3,127,845	681,945	15,393	-	-	-	-	-
Due from State of Illinois	491,445	-	-	-	-	-	-	-
Revenue stamps inventory	668	-	-	-	-	-	-	-
Total assets	<u>\$ 11,541,778</u>	<u>1,280,291</u>	<u>150,021</u>	<u>714,685</u>	<u>1,207,657</u>	<u>207,087</u>	<u>70,209</u>	<u>575,870</u>
<u>Liabilities</u>								
Accounts payable	\$ 225,570	-	-	-	-	9,608	-	-
Accrued items	598,163	-	-	-	-	-	17,364	-
Total liabilities	<u>823,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,608</u>	<u>17,364</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	3,050,000	665,000	15,000	-	-	-	-	-
<u>Fund balance</u>								
Non-spendable	668	-	-	-	-	-	-	-
Restricted	-	612,087	68,612	-	-	-	-	-
Committed	-	-	-	714,685	1,207,657	197,479	-	-
Assigned	-	3,204	66,409	-	-	-	52,845	-
Unassigned	7,667,377	-	-	-	-	-	-	575,870
Total fund balance	<u>7,668,045</u>	<u>615,291</u>	<u>135,021</u>	<u>714,685</u>	<u>1,207,657</u>	<u>197,479</u>	<u>52,845</u>	<u>575,870</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 11,541,778</u>	<u>1,280,291</u>	<u>150,021</u>	<u>714,685</u>	<u>1,207,657</u>	<u>207,087</u>	<u>70,209</u>	<u>575,870</u>

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
<u>Assets</u>							
Cash in bank	\$ 175,870	6,225	5,787,661	15,700	6,326,994	5,357	16,290,285
Certificates of deposit	400,000	185,000	4,120,559	150,000	-	50,000	6,446,711
Other investments	-	-	4,065,928	-	-	-	8,539,502
Receivables:							
Accounts	-	-	260,140	-	-	-	1,124,663
Accrued interest	-	-	13,488	-	-	-	16,193
Property taxes	-	-	-	-	-	-	3,825,183
Due from State of Illinois	-	-	-	-	-	-	491,445
Revenue stamps inventory	-	-	-	-	-	-	668
Total assets	<u>\$ 575,870</u>	<u>191,225</u>	<u>14,247,776</u>	<u>165,700</u>	<u>6,326,994</u>	<u>55,357</u>	<u>36,734,650</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	5,644	-	337,362	488	578,672
Accrued items	-	-	-	-	-	-	615,527
Total liabilities	<u>-</u>	<u>-</u>	<u>5,644</u>	<u>-</u>	<u>337,362</u>	<u>488</u>	<u>1,194,199</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	3,730,000
<u>Fund balance</u>							
Non-spendable	-	-	-	-	-	-	668
Restricted	-	-	-	-	-	-	680,699
Committed	-	191,225	-	165,700	-	54,869	2,531,615
Assigned	-	-	14,242,132	-	5,989,632	-	20,354,222
Unassigned	575,870	-	-	-	-	-	8,243,247
Total fund balance	<u>575,870</u>	<u>191,225</u>	<u>14,242,132</u>	<u>165,700</u>	<u>5,989,632</u>	<u>54,869</u>	<u>31,810,451</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 575,870</u>	<u>191,225</u>	<u>14,247,776</u>	<u>165,700</u>	<u>6,326,994</u>	<u>55,357</u>	<u>36,734,650</u>

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2020

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve	Working Cash
Revenues:								
Property tax	\$ 2,973,722	647,250	15,025	-	-	-	-	-
Replacement tax	413,329	-	-	-	-	-	-	-
Sales tax	1,469,927	-	-	-	-	-	-	-
State income tax	1,821,238	-	-	-	-	-	-	-
Video gaming tax	15,248	-	-	-	-	-	-	-
Cannabis use tax	7,113	-	-	-	-	-	-	-
Federal revenue	45,319	-	-	-	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	4,609,120	-	-	-	-	-	-	-
Licenses and permits	7,073	-	-	-	-	-	-	-
Charges for services	1,062,200	-	-	-	-	-	-	-
Collector's interest and costs	111,939	-	-	-	-	-	-	-
Interest on investments	31,327	204	1,246	9,546	23,036	146	82	2,196
Rent	187,135	-	-	-	-	-	-	-
Other revenue	17,781	4,020	-	-	-	17,110	-	-
Total revenues	12,772,471	651,474	16,271	9,546	23,036	17,256	82	2,196
Expenditures:								
Current:								
General and administration	2,593,007	576,369	657	270,000	-	180,345	-	-
Public safety	5,829,108	-	-	-	-	-	-	-
Judiciary and court related	2,217,286	-	-	-	-	-	-	-
Public health and welfare	29,348	-	-	-	-	-	-	-
Employee benefits	797,084	-	-	-	-	-	-	-
Other expenditures	398,495	-	-	-	-	-	-	-
Debt service - capital lease	87,398	-	-	-	-	-	-	-
Capital outlay	41,501	-	-	-	-	155,063	-	-
Total expenditures	11,993,227	576,369	657	270,000	-	335,408	-	-
Excess (deficiency) of revenues over (under) expenditures	779,244	75,105	15,614	(260,454)	23,036	(318,152)	82	2,196
Other financing sources (uses):								
Transfers in	783,448	-	-	-	-	483,745	-	-
Transfers out	(130,262)	(25,000)	-	-	(45,228)	-	-	-
Total other financing sources (uses)	653,186	(25,000)	-	-	(45,228)	483,745	-	-
Net change in fund balance	1,432,430	50,105	15,614	(260,454)	(22,192)	165,593	82	2,196
Fund balance, beginning of year	6,235,615	565,186	119,407	975,139	1,229,849	31,886	52,763	573,674
Fund balance, end of year	\$ 7,668,045	615,291	135,021	714,685	1,207,657	197,479	52,845	575,870

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2020

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
Revenues:							
Property tax	\$ -	-	-	-	-	-	3,635,997
Replacement tax	-	-	-	-	-	-	413,329
Sales tax	-	-	-	-	-	-	1,469,927
State income tax	-	-	-	-	-	-	1,821,238
Video gaming tax	-	-	-	-	-	-	15,248
Cannabis use tax	-	-	-	-	-	-	7,113
Federal revenue	-	-	-	-	-	-	45,319
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	-	-	4,609,120
Licenses and permits	-	-	-	-	-	-	7,073
Charges for services	-	-	3,491,942	-	-	-	4,554,142
Collector's interest and costs	-	-	-	-	-	-	111,939
Interest on investments	2,196	939	105,632	1,087	53,015	289	228,745
Rent	-	-	-	-	-	-	187,135
Other revenue	-	-	32,427	-	-	-	71,338
Total revenues	2,196	939	3,630,001	1,087	53,015	289	17,177,663
Expenditures:							
Current:							
General and administration	-	-	87,400	-	-	488	3,708,266
Public safety	-	-	271,291	-	-	-	6,100,399
Judiciary and court related	-	-	-	-	-	-	2,217,286
Public health and welfare	-	-	23,000	-	-	-	52,348
Employee benefits	-	-	1,375	-	-	-	798,459
Other expenditures	-	-	-	-	-	-	398,495
Debt service - capital lease	-	-	-	-	-	-	87,398
Capital outlay	-	-	707,870	-	518,990	-	1,423,424
Total expenditures	-	-	1,090,936	-	518,990	488	14,786,075
Excess (deficiency) of revenues over (under) expenditures	2,196	939	2,539,065	1,087	(465,975)	(199)	2,391,588
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,267,193
Transfers out	-	-	(917,462)	-	-	-	(1,117,952)
Total other financing sources (uses)	-	-	(917,462)	-	-	-	149,241
Net change in fund balance	2,196	939	1,621,603	1,087	(465,975)	(199)	2,540,829
Fund balance, beginning of year	573,674	190,286	12,620,529	164,613	6,455,607	55,068	29,269,622
Fund balance, end of year	\$ 575,870	191,225	14,242,132	165,700	5,989,632	54,869	31,810,451

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 2,986,800	2,986,800	2,973,722	2,842,774
Replacement tax	480,000	480,000	413,329	462,469
Sales tax	1,650,000	1,650,000	1,469,927	1,417,879
State income tax	1,245,000	1,245,000	1,821,238	1,690,117
Video gaming tax	6,000	6,000	15,248	15,044
Cannabis use tax	-	-	7,113	-
State of Illinois and other reimbursements:				
State's Attorney's salary	151,914	151,914	154,597	149,454
Assistant State's Attorney's salaries	48,500	48,500	58,874	48,874
Public Defender reimbursement	104,252	104,252	105,846	102,986
Probation officer salary	48,000	48,000	15,000	37,200
Probation grants in aid	356,463	356,463	494,936	306,000
Supervisor of Assessments	31,571	31,571	34,572	30,901
School resource officer program	150,000	150,000	120,041	102,379
CURE program	-	505,597	491,408	-
COVID-19 grant	-	-	26,893	-
CTLC COVID-19 response	-	20,000	20,132	-
Election grants - state and federal	32,850	60,000	45,319	37,871
ESDA	6,000	6,000	16,651	9,808
ESDA State of IL Grant	-	26,000	25,972	20,035
Sheriff's town contracts	60,000	60,000	60,000	38,333
Jail reimbursement	2,750,000	2,750,000	2,980,398	2,921,642
Justice benefits	4,000	4,000	3,800	4,800
Total State of Illinois and other reimbursements	3,743,550	4,322,297	4,654,439	3,810,283
Charges for services:				
Assessor	30,000	30,000	37,996	31,834
Business Office Fees	44,012	44,012	44,012	44,012
Animal Control Fees	58,000	58,000	60,914	57,317
State Attorney's Fees	34,000	34,000	19,191	28,734
Licenses and permits (regional planning)	5,000	5,000	7,073	9,157
County Clerk/Recorder	250,000	250,000	247,673	281,510
Court services	-	-	4,351	181
Circuit Clerk	590,000	590,000	597,882	649,237
Probation / Court services fees	1,500	1,500	-	-
Sheriff's services and reimbursements	65,000	65,000	34,876	49,953
Court appointed attorney	35,000	35,000	15,305	27,143
Total charges for services	1,112,512	1,112,512	1,069,273	1,179,078
Collector's interest and costs	110,000	110,000	111,939	147,485
Interest on investments	7,500	7,500	31,327	58,999
Rents	182,154	182,154	187,135	187,135
Miscellaneous	5,000	5,000	17,781	9,027
Total revenues	11,528,516	12,107,263	12,772,471	11,820,290

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 16,000	16,000	14,440	20,280
Committee work	43,000	43,000	31,435	30,000
Audit	83,000	83,000	84,785	82,580
Mileage	17,000	17,000	9,511	17,661
Dues & memberships	2,000	2,000	1,050	1,050
Miscellaneous expenses	5,600	5,600	3,572	2,937
Total County Board members	166,600	166,600	144,793	154,508
County Board Office:				
Executive director	69,386	69,386	69,537	67,912
Meetings, training, travel	3,000	3,000	551	2,135
Dues & memberships	1,500	1,500	1,542	1,600
Office supplies	5,000	5,000	2,445	4,032
Total County Board Office	78,886	78,886	74,075	75,679
Human Resources:				
Human resources director	57,000	57,000	58,267	51,938
Consulting services	800	800	446	500
Other professional & technical services	900	900	737	666
Meetings, training, travel	5,000	5,000	1,743	2,637
Postage & shipping	200	200	110	139
Printing	3,500	3,500	4,351	5,389
Dues & memberships	4,000	4,000	3,898	3,636
Operating expenses	3,050	3,050	1,743	1,902
Supplies and equipment	1,500	1,500	752	497
Total Human Resources	75,950	75,950	72,047	67,304
Information Technology:				
Information technology director	94,321	94,321	94,527	92,325
Part-time wages	41,560	41,560	36,748	25,977
Meetings, training, travel	3,000	3,000	500	986
Cell phone	900	900	1,200	1,200
Office supplies	1,300	1,300	1,237	650
Data processing services	800	800	545	550
Telephone	40,000	40,000	34,020	34,135

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Postage & shipping	\$ 250	250	41	54
Enterprise system maintenance	90,000	90,000	103,595	115,420
Computer and website costs	6,000	6,000	5,888	8,021
Software	4,500	4,500	3,381	1,129
Copy paper	13,500	13,500	7,114	6,929
Consulting	6,000	6,000	-	5,113
Equipment	40,500	40,500	38,554	46,251
Total Information Technology	342,631	342,631	327,350	338,740
County Clerk:				
County Clerk's salary	69,800	69,800	70,072	68,800
Deputies salaries	175,068	175,068	168,527	169,698
Full-time Wages Election Holiday	-	556	-	-
Comp time buyout	800	800	5,561	1,655
Data processing services	8,850	8,850	10,911	8,411
Postage & shipping	6,200	6,200	4,145	6,493
Meetings, travel, & training	3,000	3,000	604	2,659
Dues & memberships	780	780	1,050	140
Office supplies	7,200	7,200	5,381	7,222
Bookkeeping supplies	4,200	4,200	1,664	4,639
Miscellaneous	50	50	-	45
Total County Clerk	275,948	276,504	267,915	269,762
Elections:				
Election deputy salary	32,258	32,258	33,110	31,818
Comp time buyout	3,600	3,600	10,720	1,014
Full-time Wages Election Holiday	-	124	-	-
Part-time Salaries	3,000	3,000	-	-
General primary judges' pay	49,770	49,770	42,429	-
General election judges' pay	49,770	59,770	59,709	39,637
General primary printing	7,500	7,500	7,889	171
General election printing	5,800	5,800	4,721	5,679
County supplies	500	500	48	612
General primary supplies	44,720	44,720	47,740	39,720
General election supplies	44,720	81,870	87,600	39,828
Voter registration and fees	4,500	4,500	61	17,171
Election equipment	6,000	6,000	800	-
Computer purchase and maintenance	19,000	19,000	20,000	18,800
Computer software	14,000	14,000	7,225	2,470
Total Elections	285,138	332,412	322,052	196,920

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 69,800	69,800	70,065	68,800
Deputy salaries	56,959	56,959	58,072	53,274
Comp time buyout	500	500	776	70
Part-time salaries	2,500	2,500	2,350	2,893
Data processing service	15,500	15,500	13,797	13,793
Meetings, training, & travel	1,500	1,500	715	976
Office supplies	9,000	9,000	6,446	8,143
Tax bills - supplies and expense	18,500	18,500	17,487	18,268
Total County Treasurer	174,259	174,259	169,708	166,217
Finance:				
Finance Resource Specialist salary	57,000	57,000	58,267	50,631
Part-time salaries	18,259	18,259	11,524	10,247
Meetings, training, & travel	1,100	1,100	398	538
Supplies and equipment	600	600	1,617	1,335
Dues & memberships	550	550	550	475
Total Finance	77,509	77,509	72,356	63,226
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	63,142	63,142	69,613	61,806
Deputies salaries	93,536	93,536	93,116	89,647
GIS map specialist	42,706	42,706	39,212	42,503
Part-time salaries	7,200	7,200	-	-
Data processing services	43,500	43,500	42,232	43,882
Consulting services	-	-	1,650	1,250
County mapping	8,000	8,000	3,567	8,197
Meetings, training, & travel	4,500	4,500	2,836	3,320
Mileage	600	600	22	358
Printing - legal notices	10,000	10,000	3,108	32,554
Dues & memberships	500	500	473	385
Office supplies	7,000	7,000	6,881	6,295
Minor capital equipment	500	500	-	-
Total Supervisor of Assessments	281,184	281,184	262,710	290,197
Board of Review:				
Board per-diem	15,100	15,100	14,922	14,556
Consulting services	10,000	10,000	10,000	-
Meetings, training, & travel	270	270	-	-
Mileage	1,000	1,000	485	455
Total Board of Review	26,370	26,370	25,407	15,011

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 24,553	24,553	24,797	20,602
Assistant	11,244	11,244	9,093	8,875
Secretary	6,492	6,492	5,993	6,227
Planning commissioner per diem	3,500	3,500	650	675
Meetings, training & travel	400	400	25	10
Mileage	8,000	8,000	5,651	5,771
Postage	1,300	1,300	800	1,215
Printing	2,800	2,800	1,350	2,558
Office supplies	1,450	1,450	1,045	870
Total Regional Planning and Zoning	59,739	59,739	49,404	46,803
Livingston Board of Appeals:				
Per diem	3,360	3,360	2,680	880
Mileage	1,250	1,250	1,300	514
Total Livingston Board of Appeals	4,610	4,610	3,980	1,394
Maintenance - General:				
Salaries:				
Maintenance supervisor	65,750	65,750	66,725	64,402
Custodial wages	103,295	103,295	104,860	98,204
Maintenance labor	150,386	150,386	156,146	150,946
Overtime	4,000	4,000	-	-
Full-time Wages Election Holiday	-	443	-	-
Hazard pay	-	3,947	3,947	-
Equipment maintenance	2,500	2,500	85	2,714
Equipment rental	500	500	-	-
Life safety	1,000	1,000	175	-
Service contracts	47,500	47,500	47,123	50,504
Service contracts-Energy savings program	8,474	8,474	-	-
Meetings, training, & travel	3,000	3,000	-	-
Office Supplies	250	250	80	489
County tool replacement and repair	2,000	2,000	1,846	1,285
Total Maintenance - General	388,655	393,045	380,987	368,544

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 5,000	5,000	318	1,561
Elevator maintenance	3,000	3,000	2,482	2,466
Maintenance of equipment	9,504	9,504	6,580	9,431
Cleaning supplies	2,500	2,500	3,195	1,702
Grounds maintenance	1,270	1,270	286	456
Life safety inspection	3,500	3,500	2,220	1,971
Service contracts	5,000	5,000	3,819	3,282
Total Maintenance - Courthouse	29,774	29,774	18,900	20,869
Maintenance - Law and Justice Center:				
General building and maintenance	13,500	13,500	2,858	4,497
Elevator maintenance	10,000	10,000	9,526	10,853
Equipment maintenance	20,000	20,000	19,024	27,958
Cleaning supplies	4,500	4,500	4,374	3,722
Equipment and supplies	500	500	26	-
Grounds maintenance	500	500	-	95
Life safety inspection	5,500	5,500	3,095	4,665
Service contracts	22,000	22,000	32,295	23,540
Total Maintenance - Law and Justice	76,500	76,500	71,198	75,330
Maintenance - Public Safety Complex:				
Building maintenance and repairs	15,000	10,838	9,944	20,911
Elevator maintenance	4,000	4,000	2,646	2,158
Equipment maintenance	32,000	32,000	15,922	30,645
Grounds maintenance	1,000	1,000	14	131
Cleaning supplies	2,550	2,550	1,017	1,070
Life safety inspection	15,000	15,000	9,814	4,858
Service contracts	13,000	13,000	12,038	18,878
Total Maintenance - Public Safety Complex	82,550	78,388	51,395	78,651

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Water Street:				
General building repairs	\$ 3,000	3,000	2,632	34
Equipment maintenance	4,000	4,000	1,269	1,455
Grounds maintenance	500	500	300	432
Cleaning supplies	500	500	159	-
Life Safety	500	500	949	829
Service Contracts	4,500	4,500	2,556	3,274
Total Regions Bank Building	13,000	13,000	7,865	6,024
Facilities Systems:				
Electricity CH	12,000	13,517	18,225	24,460
Electricity LJC	56,000	56,000	75,835	88,286
Electricity PSC	100,000	100,000	123,991	133,047
Electricity Water Street	12,000	12,000	10,146	9,716
Electricity H&E	30,000	30,000	25,484	25,158
Gas CH	17,000	17,000	7,773	13,946
Gas LJC	25,000	25,000	10,578	17,721
Gas PSC	56,100	56,100	26,017	32,186
Gas Water Street	6,000	6,000	2,950	3,172
Gas H&E	20,000	20,000	12,248	15,015
Water and Sewer CH	5,500	5,500	5,021	5,218
Water and Sewer LJC	12,500	12,500	15,507	16,105
Water and Sewer PSC	38,000	38,000	56,018	65,472
Water and Sewer Water Street	1,000	1,000	880	930
Water and Sewer H&E	5,000	5,000	6,944	5,866
Total Facilities Systems	396,100	397,617	397,617	456,298
Total general and administration	2,835,403	2,884,978	2,719,759	2,691,477

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 85,000	85,000	85,330	84,000
Chief Deputy	163,531	163,531	165,254	160,427
Deputies salaries	1,562,525	1,626,692	1,632,500	1,448,010
Secretaries	89,701	89,701	92,808	87,839
Deputies paid holiday	10,000	10,000	15,114	-
Contractual buyout	140,423	140,423	122,565	129,784
Election holiday	-	6,338	5,262	-
Administrative leave	-	-	10,887	-
Hazard pay wages - COVID-19	-	26,406	26,405	-
Deputies overtime	60,000	60,000	61,535	64,079
Sheriff's Merit Commission	1,000	1,000	400	550
Investigative costs	2,750	2,750	3,019	1,078
Radio maintenance	36,250	36,250	30,810	37,358
Operating expense - K-9 unit	8,000	8,000	2,731	-
Meetings, training, & travel	23,000	23,000	23,666	23,060
Dues	2,500	2,500	824	1,280
Supplies and equipment	15,000	15,000	15,339	13,661
Uniform replacement	69,500	69,500	76,944	82,004
Replacement vests	5,000	5,000	3,212	4,339
Equipment	12,000	12,000	9,484	-
Total Sheriff	2,286,180	2,383,091	2,384,089	2,137,469
Jail:				
Salaries:				
Jail directors	80,000	80,000	79,690	127,474
Correctional officers	1,132,872	1,132,872	1,159,034	1,144,222
Transport officers	104,749	104,749	110,166	91,936
Transport officers - part time	72,280	72,280	64,135	86,873
Courthouse security pay	279,794	279,794	293,558	278,861
TCCO/paid holiday	30,000	30,000	22,625	-
Contractual buyout	13,000	13,000	36,004	37,224
Election holiday	-	6,296	5,406	-
Administrative leave	-	-	3,010	-
Hazard pay - COVID-19	-	28,532	28,532	-
Overtime	56,000	56,000	99,180	72,898
Overtime - transport officers	75,000	75,000	68,425	144,889
Inmate meals	280,000	280,000	227,773	284,608
Meetings, training, & travel	41,000	41,000	25,669	36,250
Board and care of prisoners	85,000	85,000	67,529	57,142
Prisoners - medical	440,000	440,000	458,300	428,153
Supplies	10,000	10,000	9,637	12,566
Uniform replacement	81,400	81,400	54,422	64,158
Total Jail	2,781,095	2,815,923	2,813,095	2,867,254

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Part-time salaries	\$ 5,158	5,158	4,587	5,602
Secretaries salary	30,015	30,015	30,081	26,392
Professional services	6,000	6,000	4,792	3,338
Meetings, training, & travel	3,000	3,000	50	1,974
Lease / rental	36,000	36,000	36,000	36,000
Office supplies	10,000	10,000	8,977	7,746
Operating expenses	2,500	2,500	1,650	1,655
Total Animal Control	92,673	92,673	86,137	82,707
County Coroner:				
Salaries:				
County Coroner	56,000	56,000	55,215	55,000
Chief deputy	12,000	12,000	11,815	10,846
Part-time salaries	5,000	5,000	3,173	3,283
Coroner's secretary	26,902	26,902	28,738	27,397
On call pay	5,000	5,000	2,233	4,690
Postage	1,000	1,000	1,093	686
Meetings, training, & travel	3,000	3,000	1,447	2,884
Mileage	2,500	4,500	3,674	3,534
Cell phones	2,612	2,612	2,281	1,772
Dues	700	700	710	605
Post mortem autopsies	70,000	93,165	100,946	92,003
Office supplies	5,000	5,000	3,534	2,625
OSHA supplies	1,700	1,700	1,401	1,913
Equipment	2,000	2,000	2,319	535
Total County Coroner	193,414	218,579	218,579	207,773
Solid Waste Management:				
Solid waste director salary	25,254	25,254	25,313	34,336
Meetings, training, & travel	700	700	100	423
Contractual	43,000	43,000	24,512	34,210
Recycling	700	700	-	413
Office supplies	300	300	163	78
Total Solid Waste Management	69,954	69,954	50,088	69,460

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
Public Safety (Continued):				
ESDA:				
Salary	\$ 20,344	20,344	20,392	13,735
Hazard pay - COVID-19	-	2,000	2,000	-
Cell phone	1,200	1,200	1,490	1,263
Supplies and other	2,800	2,800	681	1,015
Grant expenditures (Multi-Hazard Mitigation)	-	26,000	18,976	27,031
Unified command post operations	3,000	3,000	490	665
Total ESDA	27,344	55,344	44,029	43,709
Total Public Safety	5,450,660	5,635,564	5,596,017	5,408,372
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	69,800	69,800	70,072	68,800
Deputies salaries	267,361	267,361	240,504	254,629
Part-time salaries	28,250	28,250	21,427	19,692
Witness fees, summons, subpoenas	900	900	61	465
Meetings, training, travel expenses	1,000	1,000	273	197
Postage	7,700	7,700	8,136	7,368
Printing	1,300	1,300	1,676	2,967
Association memberships	500	500	375	435
Supplies	11,570	11,570	10,578	9,901
Equipment	2,000	2,000	-	-
Total Circuit Clerk	390,381	390,381	353,102	364,454
State's Attorney's office:				
Salaries:				
State's Attorney salary	173,745	173,745	177,110	171,683
Assistant salaries	209,081	209,081	213,381	206,211
Victim Coordinator salary	17,073	17,073	11,887	13,368
Full time wages - secretaries	171,903	171,903	180,274	171,036
Outsourced services	12,000	12,000	5,847	7,899
Trial expenditures	7,000	7,000	2,749	1,117
Appellate services	15,000	15,000	18,000	15,000
Postage	3,500	3,500	2,017	2,492
Dues and memberships	2,500	2,500	2,595	2,281
Cell phones	2,000	2,000	1,800	1,800
Operating expenditures	4,500	4,500	1,547	1,373
Supplies and equipment	15,500	15,500	14,776	9,882
Total State's Attorney's office	633,802	633,802	631,983	604,142

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
Judiciary and court related (Continued):				
Public Defender:				
Public Defender	\$ 156,370	156,370	159,445	154,515
Salaries - Assistant	41,867	41,867	34,756	28,956
Secretary	29,559	29,559	29,657	28,931
Outside legal counsel	57,500	57,500	57,500	57,500
Postage	850	850	905	845
Meetings, travel, & training	700	700	-	300
Dues & memberships	400	400	-	-
Association membership	240	240	174	234
Supplies and equipment	3,675	3,675	2,281	4,450
Total Public Defender	291,161	291,161	284,718	275,731
Circuit Court:				
Secretaries	113,512	113,512	115,554	109,360
Bailiff and matrons	9,386	9,386	2,072	7,711
Court appointed counsel - regular	35,000	35,000	33,363	36,067
Special prosecutor fees	1,500	1,500	175	-
Jurors fees and mileage	57,000	57,000	11,329	42,049
Transcript fees	4,000	4,000	995	776
Pre-sentence evaluation fees	8,000	8,000	2,670	2,345
Interpreter fees	4,000	4,000	3,898	2,546
Judges' salaries	1,800	1,800	1,398	1,374
Jurors' meals	2,000	2,000	541	711
Court appointed physician	27,500	27,500	9,192	24,883
Supplies and equipment	10,000	10,000	10,791	9,927
Supplies and equipment - reporter	1,000	1,000	20	139
Books	11,000	11,000	27,686	16,263
Total Circuit Court	285,698	285,698	219,684	254,151
Jury Commission:				
Jury clerk's salary	14,088	14,088	8,505	9,645
Jury commissioner's salary	750	750	470	752
Supplies and equipment	7,000	7,000	4,978	6,644
Total Jury Commission	21,838	21,838	13,953	17,041

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department:				
Salaries:				
Probation Director	\$ 77,663	77,663	77,807	76,018
Probation Supervisor	59,443	59,443	59,548	57,658
Probation Officers	432,525	432,525	421,101	412,728
Admin/office assistants	64,525	64,525	52,966	63,170
Overtime / Merit	6,000	6,000	11,112	6,468
Part-time wages	1,500	1,500	-	617
Other prof/tech services	5,350	5,350	5,346	6,576
Meetings, training, & travel	12,000	12,000	3,551	17,090
Mileage	400	400	251	477
Cell phones	5,000	5,000	5,256	5,208
Postage	750	750	363	1,271
Residential & detention alternatives	13,000	13,000	4,276	4,681
Individual service program	35,000	35,000	13,409	24,306
Contract - juvenile detention	30,000	30,000	39,485	24,956
Supplies	6,000	6,000	4,028	8,191
Drug testing supplies	20,000	20,000	13,953	22,184
Uniforms	1,500	1,500	1,274	3,627
Equipment	5,000	5,000	2,147	-
Officer reimbursements	400	400	120	182
Total Court services department	776,056	776,056	715,993	735,408
Total judiciary and court related	2,398,936	2,398,936	2,219,433	2,250,927
Public Health and Welfare:				
Maintenance - Health and Education building:				
General building repairs	3,000	5,645	6,443	676
Equipment maintenance	8,204	8,204	7,856	6,844
Cleaning supplies	3,500	3,500	2,865	2,205
Grounds	1,000	1,000	216	407
Elevator Maintenance	600	600	300	300
Life Safety	1,900	1,900	2,888	2,550
Service Contracts	8,500	8,500	8,780	9,930
Total maintenance - Health and Education building	26,704	29,349	29,348	22,912
Total Public Health and Welfare	26,704	29,349	29,348	22,912

**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Expenditures (Continued):				
Employee benefits:				
Employer share of health insurance	\$ 930,000	930,000	784,777	785,094
Employer share of life insurance	3,000	3,000	2,557	2,558
Employee wellness program	2,000	2,000	2,000	2,000
Employee incentive program	10,000	10,000	7,750	-
Total employee benefits	945,000	945,000	797,084	789,652
Other expenditures:				
Property taxes	9,800	9,800	9,489	8,991
Regional Office of Education	49,320	49,320	49,320	49,320
Leadership Training	8,500	8,500	-	8,500
Department Salaries	215,518	233,091	233,091	112,715
Full-time wages - COVID-19	-	17,438	17,438	-
Hazard pay wages - COVID-19	-	61,946	60,038	-
Other supplies	-	144,811	144,812	-
Capital lease / Purchases	87,396	87,398	87,398	-
Contingency / Miscellaneous	258,482	342,718	30,000	30,000
Total other expenditures	629,016	955,022	631,586	209,526
Total expenditures	12,285,719	12,848,849	11,993,227	11,372,866

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Excess (deficiency) of revenues over (under) expenditures	\$ (757,203)	(741,586)	779,244	447,424
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	358,362	358,362	358,362	551,384
Streator Host Agreement Account	69,954	69,954	45,228	66,390
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
Public Health Fund	-	-	-	3,000
Mental Health Fund	-	-	-	3,000
GIS Fund	42,706	42,706	42,706	55,000
County Clerk Vital Records Fund	500	500	500	500
Victim Coordinator Services Fund	18,000	18,000	18,000	18,000
Maintenance and Child Support Fee Fund	3,000	3,000	3,000	3,000
Probation Service Fee Fund	80,600	80,600	29,676	126,139
Court Systems Fund	20,000	20,000	12,900	25,000
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	2,081	2,081	2,076	2,030
Arrestees' Medical Costs Fund	7,000	7,000	6,000	7,000
Coroners Fees Fund	10,000	10,000	10,000	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)
Public Health	-	(15,617)	(15,617)	-
Vehicle Account	(70,000)	(70,000)	(74,645)	(52,926)
Total other financing sources (uses)	757,203	741,586	653,186	1,040,517
Net change in fund balance	\$ -	-	1,432,430	1,487,941
Fund balance, beginning of year			6,235,615	4,747,674
Fund balance, end of year			\$ 7,668,045	6,235,615

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 650,000	650,000	647,250	593,593
Interest on investments	300	300	204	157
Workers' compensation	-	-	4,020	-
Total revenues	<u>650,300</u>	<u>650,300</u>	<u>651,474</u>	<u>593,750</u>
Expenditures:				
Current:				
General and administration:				
General liability insurance	584,000	584,000	574,918	555,307
Bonds	4,000	4,000	921	831
Property appraisal	500	500	530	515
Total expenditures	<u>588,500</u>	<u>588,500</u>	<u>576,369</u>	<u>556,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,800</u>	<u>61,800</u>	<u>75,105</u>	<u>37,097</u>
Other financing sources (uses):				
Operating transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Net change in fund balance	<u>\$ 36,800</u>	<u>36,800</u>	50,105	12,097
Fund balance, beginning of year			<u>565,186</u>	<u>553,089</u>
Fund balance, end of year			<u>\$ 615,291</u>	<u>565,186</u>

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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 15,000	15,000	15,025	29,783
Interest on investments	600	600	1,246	1,072
Total revenues	<u>15,600</u>	<u>15,600</u>	<u>16,271</u>	<u>30,855</u>
Expenditures:				
Current:				
General and administration:				
Unemployment insurance	<u>35,000</u>	<u>35,000</u>	<u>657</u>	<u>4,855</u>
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>657</u>	<u>4,855</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (19,400)</u>	<u>(19,400)</u>	15,614	26,000
Fund balance, beginning of year			<u>119,407</u>	<u>93,407</u>
Fund balance, end of year			<u>\$ 135,021</u>	<u>119,407</u>

COUNTY OF LIVINGSTON, ILLINOIS
LIVINGSTON COUNTY ENTERPRISE ZONE OFFSET ACCOUNT

SCHEDULE B-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 4,000	4,000	9,546	13,071
Total revenues	4,000	4,000	9,546	13,071
Expenditures:				
Current:				
General and administrative:				
GLCEDC	-	-	-	80,000
GLCEDC Grants	-	-	132,500	575,000
Economic development program	1,086,950	1,086,950	137,500	165,000
Total expenditures	1,086,950	1,086,950	270,000	820,000
Excess (deficiency) of revenues over (under) expenditures	(1,082,950)	(1,082,950)	(260,454)	(806,929)
Other financing sources (uses):				
Operating transfers out	-	-	-	(150,000)
Operating transfers in	-	-	-	750,000
Total other financing sources (uses)	-	-	-	600,000
Net change in fund balance	\$ (1,082,950)	(1,082,950)	(260,454)	(206,929)
Fund balance, beginning of year			975,139	1,182,068
Fund balance, end of year			\$ 714,685	975,139

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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 9,000	9,000	23,036	21,521
Total revenues	9,000	9,000	23,036	21,521
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	9,000	9,000	23,036	21,521
Other financing sources (uses):				
Operating transfers out	(69,954)	(69,954)	(45,228)	(66,390)
Total other financing sources (uses)	(69,954)	(69,954)	(45,228)	(66,390)
Net change in fund balance	\$ (60,954)	(60,954)	(22,192)	(44,869)
Fund balance, beginning of year			1,229,849	1,274,718
Fund balance, end of year			\$ 1,207,657	1,229,849

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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 100	100	146	78
Insurance proceeds	-	-	8,910	-
Miscellaneous	-	-	8,200	-
Total revenues	100	100	17,256	78
Expenditures:				
Current:				
Repairs & maintenance	74,600	74,600	78,769	80,261
Fuel	110,000	110,000	101,576	133,957
Capital outlay:				
New vehicles	240,000	240,000	155,063	396,244
Total expenditures	424,600	424,600	335,408	610,462
Excess (deficiency) of revenues over (under) expenditures	(424,500)	(424,500)	(318,152)	(610,384)
Other financing sources (uses):				
Transfer from other funds	479,100	479,100	483,745	412,026
Total other financing sources (uses)	479,100	479,100	483,745	412,026
Net change in fund balance	\$ 54,600	54,600	165,593	(198,358)
Fund balance, beginning of year			31,886	230,244
Fund balance, end of year			\$ 197,479	31,886

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ -	-	82	86
Total revenues	-	-	82	86
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	82	86
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	\$ -	-	82	86
Fund balance, beginning of year			52,763	52,677
Fund balance, end of year			\$ 52,845	52,763

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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 2,500	2,500	2,196	8,297
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>2,196</u>	<u>8,297</u>
Expenditures				
Current:				
General and administration	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,500</u>	<u>2,500</u>	2,196	8,297
Fund balance, beginning of year			<u>573,674</u>	<u>565,377</u>
Fund balance, end of year			<u>\$ 575,870</u>	<u>573,674</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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 1,050	1,050	939	2,189
Total revenues	1,050	1,050	939	2,189
Expenditures:				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 1,050	1,050	939	2,189
Fund balance, beginning of year			190,286	188,097
Fund balance, end of year			\$ 191,225	190,286

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

SCHEDULE B-12

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Contract payments	\$ 3,500,000	3,500,000	3,491,942	3,699,800
Interest on investments	50,000	50,000	105,632	103,158
Pontiac host miscellaneous	-	-	32,427	119,013
Total revenues	3,550,000	3,550,000	3,630,001	3,921,971
Expenditures:				
Current:				
Legal fees	25,000	25,000	15,400	44,907
Early retirement plan	2,000	2,000	1,375	1,479
LivCo Soil and Water Conservation	23,000	23,000	23,000	23,000
ETSB dispatch funding	232,774	232,774	226,898	223,250
Odell tower operations	20,000	20,000	44,393	13,937
Dues & Membership - GLCEDC	80,000	80,000	72,000	-
Highway department - salt shed	175,000	175,000	-	-
Miscellaneous	-	-	-	1,116
Capital Outlay:				
Purchased Service-County Clerk	100,000	100,000	-	-
Purchased Service-IT	150,000	150,000	-	-
Equipment - Sheriff	40,050	40,050	40,050	-
Equipment - Treasurer	5,000	5,000	4,998	-
Equipment - IT	23,507	23,507	-	-
Equipment maintenance building	115,000	115,000	-	-
Zoning & subdivision regulations update	50,000	50,000	-	-
Grain elevator appraisal	-	-	-	73,200
Courthouse improvements	28,850	28,850	-	18,400
Highway building improvements	148,371	148,371	-	-
Law & justice building	387,201	387,201	64,257	77,135
Election equipment	-	-	-	411,740
General fund information tech equipment	53,490	53,490	48,395	48,774
HR/Payroll software upgrade	-	-	-	-
Equipment- Highway	-	-	-	205,000
Equipment - Coroner	-	-	-	9,705
School resources officers- radios	-	-	-	14,927
Public Safety facility	66,285	66,285	60,081	-
Waterstreet improvements	-	-	-	63,425
Energy savings program	457,595	457,595	490,089	649,376
Total expenditures	2,183,123	2,183,123	1,090,936	1,879,371

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Excess (deficiency) of revenues over (under) expenditures	\$ 1,366,877	1,366,877	2,539,065	2,042,600
Other financing sources (uses):				
Transfer to General Account	(358,362)	(358,362)	(358,362)	(551,384)
Transfer to Enterprise Zone Account	-	-	-	(750,000)
Transfer to Vehicle Account	(409,100)	(409,100)	(409,100)	(359,100)
Transfer to Other Funds- Proactive	(150,000)	(150,000)	(150,000)	-
Capital lease proceeds	-	-	-	681,870
Total other financing sources (uses)	(917,462)	(917,462)	(917,462)	(978,614)
Net change in fund balance	\$ 449,415	449,415	1,621,603	1,063,986
Fund balance, beginning of year			12,620,529	11,556,543
Fund balance, end of year			\$ 14,242,132	12,620,529

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 3,000	3,000	1,087	2,398
Total revenues	3,000	3,000	1,087	2,398
Expenditures:				
Current:				
General and administration	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 3,000	3,000	1,087	2,398
Fund balance, beginning of year			164,613	162,215
Fund balance, end of year			\$ 165,700	164,613

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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 60,000	60,000	53,015	79,583
Total revenues	60,000	60,000	53,015	79,583
Expenditures				
Capital projects	5,000,000	5,000,000	518,990	328,634
Demolition	500,000	500,000	-	-
Total expenditures	5,500,000	5,500,000	518,990	328,634
Excess (deficiency) of revenues over (under) expenditures	(5,440,000)	(5,440,000)	(465,975)	(249,051)
Fund balance, beginning of year			6,455,607	6,704,658
Fund balance, end of year			\$ 5,989,632	6,455,607

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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Interest on investments	\$ 200	200	289	549
Total revenues	200	200	289	549
Expenditures:				
Current:				
General and administration	-	-	488	1,676
Total expenditures	-	-	488	1,676
Excess (deficiency) of revenues over (under) expenditures	\$ 200	200	(199)	(1,127)
Fund balance, beginning of year			55,068	56,195
Fund balance, end of year			\$ 54,869	55,068

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2020

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, 2020

Law Library Fund

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

Indemnity Fund

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

Special Recording Fee Fund

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

Sheriff Drug Traffic Prevention Fund

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

Court Automation Fund

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

County Treasurer's Automation Fund

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

Victim Coordinator Services Fund

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

Veteran's Assistance Fund

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

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds Fund Descriptions For the Year Ended November 30, 2020

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, 2020

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.

Public Defender Record Automation Account

This fund is used to account for fees received for the Criminal and Traffic Assessment Act. The funds are committed by the Board to pay for expenses incurred by the County to establish and maintain an automated record keeping system for the public defender's office.

Transportation Safety Highway Hire-back Account

This fund is used to account for fees received for highway safety violations. The funds are committed by the Board to pay for expenses incurred by the County to monitor construction or maintenance zones.

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2020

		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	\$	5,212,790	1,107,997	635,917	683,092	1,003,810	517,208	3,289
Certificates of deposit		1,818,000	-	-	-	-	-	-
Other investments		1,061,143	-	1,036,198	-	-	-	-
Receivables:		-						
Accounts		225,495	121,883	81,468	-	-	-	-
Property taxes		3,104,712	808,043	-	404,147	404,147	428,134	-
Total assets	\$	11,422,140	2,037,923	1,753,583	1,087,239	1,407,957	945,342	3,289
<u>Liabilities</u>								
Accounts payable	\$	204,856	11,929	10,732	76,582	102,285	-	-
Due to others		3,891	-	-	-	-	-	-
Accrued items		59,451	45,574	9,595	-	-	-	-
Total liabilities		268,198	57,503	20,327	76,582	102,285	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		3,028,976	788,587	-	394,416	394,416	417,240	-
<u>Fund Balance</u>								
Restricted		3,701,006	-	-	371,897	896,577	137,861	-
Committed		602,527	-	-	-	-	-	3,289
Assigned		3,821,433	1,191,833	1,733,256	244,344	14,679	390,241	-
Total fund balance		8,124,966	1,191,833	1,733,256	616,241	911,256	528,102	3,289
Total liabilities, deferred inflows, and fund balance	\$	11,422,140	2,037,923	1,753,583	1,087,239	1,407,957	945,342	3,289

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

		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	\$	335,900	1,625	34,641	58,873	1,706	21,582	20,860
Certificates of deposit		475,000	-	310,000	290,000	9,000	180,000	-
Other investments		-	-	-	-	-	-	-
Receivables:								
Accounts		-	-	9,330	-	-	-	4,268
Property taxes		763,482	-	-	-	-	-	-
Total assets	\$	<u>1,574,382</u>	<u>1,625</u>	<u>353,971</u>	<u>348,873</u>	<u>10,706</u>	<u>201,582</u>	<u>25,128</u>
<u>Liabilities</u>								
Accounts payable	\$	-	-	-	-	-	-	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	-	-	-	-	-	-
Total liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		745,100	-	-	-	-	-	-
<u>Fund Balance</u>								
Restricted		829,282	263	130,303	272,449	9,242	142,974	10,158
Committed		-	1,362	-	76,424	-	58,608	14,970
Assigned		-	-	223,668	-	1,464	-	-
Total fund balance		<u>829,282</u>	<u>1,625</u>	<u>353,971</u>	<u>348,873</u>	<u>10,706</u>	<u>201,582</u>	<u>25,128</u>
Total liabilities, deferred inflows, and fund balance	\$	<u>1,574,382</u>	<u>1,625</u>	<u>353,971</u>	<u>348,873</u>	<u>10,706</u>	<u>201,582</u>	<u>25,128</u>

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

		Special Revenue Funds						
		Victim Coordinator Services	Veteran's Assistance	Court Security	Probation Services Fee	Document Storage	State's Attorney Drug Traffic Prevention	State's Attorney Automation
<u>Assets</u>								
Cash in bank	\$	1,175	181,211	10,834	24,650	13,756	17,928	3,545
Certificates of deposit		-	-	18,000	130,000	200,000	30,000	8,000
Other investments		24,945	-	-	-	-	-	-
Receivables:								
Accounts		-	-	-	-	-	-	-
Property taxes		-	143,651	-	-	-	-	-
Total assets	\$	26,120	324,862	28,834	154,650	213,756	47,928	11,545
<u>Liabilities</u>								
Accounts payable	\$	-	921	-	-	-	272	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	4,282	-	-	-	-	-
Total liabilities		-	5,203	-	-	-	272	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		-	140,000	-	-	-	-	-
<u>Fund Balance</u>								
Restricted		24,734	179,659	21,056	53,768	107,150	43,611	11,501
Committed		1,386	-	7,778	100,882	106,606	-	-
Assigned		-	-	-	-	-	4,045	44
Total fund balance		26,120	179,659	28,834	154,650	213,756	47,656	11,545
Total liabilities, deferred inflows, and fund balance	\$	26,120	324,862	28,834	154,650	213,756	47,928	11,545

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	County Extension Education	GIS Automation	Animal Control Low-Cost Spay / Neuter
<u>Assets</u>							
Cash in bank	\$ 753	18,743	13,338	1,919	-	27,429	6,329
Certificates of deposit	-	-	25,000	8,000	-	100,000	35,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	1,826	-	-	-	-	-	-
Property taxes	-	-	-	-	153,108	-	-
Total assets	<u>\$ 2,579</u>	<u>18,743</u>	<u>38,338</u>	<u>9,919</u>	<u>153,108</u>	<u>127,429</u>	<u>41,329</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	2,135
Due to others	-	-	-	-	3,891	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,891</u>	<u>-</u>	<u>2,135</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	149,217	-	-
<u>Fund Balance</u>							
Restricted	690	18,178	34,914	9,810	-	119,304	36,686
Committed	-	565	-	-	-	8,125	-
Assigned	1,889	-	3,424	109	-	-	2,508
Total fund balance	<u>2,579</u>	<u>18,743</u>	<u>38,338</u>	<u>9,919</u>	<u>-</u>	<u>127,429</u>	<u>39,194</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 2,579</u>	<u>18,743</u>	<u>38,338</u>	<u>9,919</u>	<u>153,108</u>	<u>127,429</u>	<u>41,329</u>

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Circuit Clerk Operation and Administration	Road Use Agreement	Coroner's Fees	Tax Sale in Error	Public Defender Automation	Transportation Safety Highway Hire Back
<u>Assets</u>						
Cash in bank	\$ 73,061	293,954	32,291	63,388	1,486	500
Certificates of deposit	-	-	-	-	-	-
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	6,720	-	-
Property taxes	-	-	-	-	-	-
Total assets	<u>\$ 73,061</u>	<u>293,954</u>	<u>32,291</u>	<u>70,108</u>	<u>1,486</u>	<u>500</u>
<u>Liabilities</u>						
Accounts payable	\$ -	-	-	-	-	-
Due to others	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	-
<u>Fund Balance</u>						
Restricted	70,853	71,422	26,556	70,108	-	-
Committed	-	222,532	-	-	-	-
Assigned	2,208	-	5,735	-	1,486	500
Total fund balance	<u>73,061</u>	<u>293,954</u>	<u>32,291</u>	<u>70,108</u>	<u>1,486</u>	<u>500</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 73,061</u>	<u>293,954</u>	<u>32,291</u>	<u>70,108</u>	<u>1,486</u>	<u>500</u>

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, 2020

	Totals	Special Revenue Funds					Mentally Deficient Persons	Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax			
Revenues:								
Property taxes	\$ 2,893,017	743,205	-	371,722	371,722	416,149	-	
Operating and capital grants	525,330	-	498,406	-	-	-	-	
Motor fuel tax	1,326,387	-	1,326,387	-	-	-	-	
Fees, fines, and charges for services	1,078,493	337,351	-	-	-	-	12,749	
Interest	36,081	3,616	7,390	2,403	4,225	215	5	
Other	101,403	24,797	75,791	-	-	-	-	
Total revenues	5,960,711	1,108,969	1,907,974	374,125	375,947	416,364	12,754	
Expenditures:								
Current:								
General administration	280,628	-	-	-	-	-	-	
Public safety	49,316	-	-	-	-	-	-	
Judiciary and court related	44,461	-	-	-	-	-	-	
Public health and welfare	502,301	-	-	-	-	393,178	-	
Transportation	1,569,072	851,919	540,517	137,394	39,242	-	-	
Employee benefits	735,151	-	-	-	-	-	-	
Capital Outlay	1,146,359	149,778	513,662	162,174	320,745	-	-	
Total expenditures	4,327,288	1,001,697	1,054,179	299,568	359,987	393,178	-	
Excess (deficiency) of revenues over (under) expenditures	1,633,423	107,272	853,795	74,557	15,960	23,186	12,754	
Other financing sources (uses):								
Transfers in	20,000	-	-	-	-	-	-	
Transfers out	(204,858)	-	-	-	-	-	(12,900)	
Total other financing sources (uses)	(184,858)	-	-	-	-	-	(12,900)	
Net change in fund balance	1,448,565	107,272	853,795	74,557	15,960	23,186	(146)	
Fund balance, beginning of year	6,676,401	1,084,561	879,461	541,684	895,296	504,916	3,435	
Fund balance, end of year	\$ 8,124,966	1,191,833	1,733,256	616,241	911,256	528,102	3,289	

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, 2020

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 702,188	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	5,304	9,330	148,351	1,285	60,876	51,355
Interest	3,776	-	6,492	1,100	79	866	80
Other	-	-	-	-	-	549	-
Total revenues	705,964	5,304	15,822	149,451	1,364	62,291	51,435
Expenditures:							
Current:							
General administration	-	-	-	23,159	-	-	49,224
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	2,965	-	-	-	26,712	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	735,151	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	735,151	2,965	-	23,159	-	26,712	49,224
Excess (deficiency) of revenues over (under) expenditures	(29,187)	2,339	15,822	126,292	1,364	35,579	2,211
Other financing sources (uses):							
Transfers in	20,000	-	-	-	-	-	-
Transfers out	-	(2,076)	-	-	-	(15,000)	-
Total other financing sources (uses)	20,000	(2,076)	-	-	-	(15,000)	-
Net change in fund balance	(9,187)	263	15,822	126,292	1,364	20,579	2,211
Fund balance, beginning of year	838,469	1,362	338,149	222,581	9,342	181,003	22,917
Fund balance, end of year	\$ 829,282	1,625	353,971	348,873	10,706	201,582	25,128

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, 2020

	Special Revenue Funds						
	Victim Coordinator Services	Veteran's Assistance	Court Security	Probation Services Fee	Document Storage	State's Attorney Drug Traffic Prevention	State's Attorney Automation
Revenues:							
Property taxes	\$ -	139,495	-	-	-	-	-
Operating and capital grants	20,900	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	60,399	83,444	57,425	44,859	3,458
Interest	194	597	255	466	909	80	11
Other	-	-	-	-	-	-	-
Total revenues	21,094	140,092	60,654	83,910	58,334	44,939	3,469
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	13,118	-
Judiciary and court related	-	-	-	-	11,513	-	2,902
Public health and welfare	-	109,123	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	109,123	-	-	11,513	13,118	2,902
Excess (deficiency) of revenues over (under) expenditures	21,094	30,969	60,654	83,910	46,821	31,821	567
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(18,000)	-	(50,000)	(29,676)	(15,000)	-	-
Total other financing sources (uses)	(18,000)	-	(50,000)	(29,676)	(15,000)	-	-
Net change in fund balance	3,094	30,969	10,654	54,234	31,821	31,821	567
Fund balance, beginning of year	23,026	148,690	18,180	100,416	181,935	15,835	10,978
Fund balance, end of year	\$ 26,120	179,659	28,834	154,650	213,756	47,656	11,545

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, 2020

	Arrestees Medical Costs	Maintenance and Child Support Collection	Vital Records	Sheriff E-Citation	County Extension Education	GIS Automation	Animal Control Low-Cost Spay / Neuter
Revenues:							
Property taxes	\$ -	-	-	-	148,536	-	-
Operating and capital grants	-	-	1,688	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	4,825	16,596	11,896	1,444	-	113,906	9,655
Interest	7	12	115	17	-	507	303
Other	-	-	-	-	-	-	-
Total revenues	4,832	16,608	13,699	1,461	148,536	114,413	9,958
Expenditures:							
Current:							
General administration	-	-	2,079	-	148,536	49,262	-
Public safety	-	-	-	-	-	-	36,198
Judiciary and court related	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	-	2,079	-	148,536	49,262	36,198
Excess (deficiency) of revenues over (under) expenditures	4,832	16,608	11,620	1,461	-	65,151	(26,240)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(6,000)	(3,000)	(500)	-	-	(42,706)	-
Total other financing sources (uses)	(6,000)	(3,000)	(500)	-	-	(42,706)	-
Net change in fund balance	(1,168)	13,608	11,120	1,461	-	22,445	(26,240)
Fund balance, beginning of year	3,747	5,135	27,218	8,458	-	104,984	65,434
Fund balance, end of year	\$ 2,579	18,743	38,338	9,919	-	127,429	39,194

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, 2020

	Circuit Clerk Operation and Administration	Road Use Agreement	Coroner's Fees	Tax Sale in Error	Public Defender Automation	Transportation Safety Highway Hire Back
Revenues:						
Property taxes	\$ -	-	-	-	-	-
Operating and capital grants	-	-	4,336	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	21,361	-	13,918	6,720	1,486	500
Interest	29	1,857	247	228	-	-
Other	-	-	266	-	-	-
Total revenues	21,390	1,857	18,767	6,948	1,486	500
Expenditures:						
Current:						
General administration	-	-	5,329	3,039	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	369	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	369	-	5,329	3,039	-	-
Excess (deficiency) of revenues over (under) expenditures	21,021	1,857	13,438	3,909	1,486	500
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(10,000)	-	-	-
Total other financing sources (uses)	-	-	(10,000)	-	-	-
Net change in fund balance	21,021	1,857	3,438	3,909	1,486	500
Fund balance, beginning of year	52,040	292,097	28,853	66,199	-	-
Fund balance, end of year	\$ 73,061	293,954	32,291	70,108	1,486	500

Balance Sheet
November 30, 2020

Assets

Assets:

Cash on hand and in bank	\$ 1,107,997
Receivables, net	
Accounts receivable	121,883
Property taxes	808,043
Total assets	<u>\$ 2,037,923</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 11,929
Accrued items	45,574
Total liabilities	<u>57,503</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>788,587</u>
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Fund balance:

Assigned	<u>1,191,833</u>
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Total liabilities, deferred inflows, and fund balance	<u>\$ 2,037,923</u>
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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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 746,310	746,310	743,205	711,005
Township MFT engineering - roads	100,000	100,000	104,838	111,163
Township MFT engineering - bridges	30,000	30,000	74,828	32,333
Township CAB engineering	12,000	12,000	-	5,183
MFT Equipment rental	100,000	100,000	100,000	50,000
Interest on investments	1,725	1,725	3,616	7,028
Material sales to municipalities	9,000	9,000	8,964	23,157
Permit fees	20,000	20,000	37,370	29,137
Sale of used equipment	15,000	15,000	11,351	15,000
Miscellaneous	3,000	3,000	24,797	25,017
Total revenues	1,037,035	1,037,035	1,108,969	1,009,023
Expenditures:				
Salaries:				
Engineers and technicians	237,500	237,500	232,971	216,157
Secretary and bookkeeping	71,500	71,500	71,173	69,505
Day labor employees	235,300	235,300	287,842	237,874
Operating costs for office and garage	27,000	27,000	21,188	21,615
Employee health insurance premiums	90,000	90,000	85,676	79,956
Gas, oil, and grease	75,000	75,000	34,790	50,860
Repair of machinery	75,000	75,000	38,337	60,550
Materials and supplies for road repairs	20,000	20,000	8,077	7,405
Repair of bridges and culverts	25,000	25,000	-	1,209
Miscellaneous	14,000	14,000	7,899	8,238
Purchase of machinery and equipment	200,000	200,000	149,778	51,526
Buildings and grounds maintenance	45,000	45,000	3,192	14,405
Computer hardware and software	15,000	15,000	11,165	10,228
Contractual services	75,000	75,000	49,609	33,462
Total expenditures	1,205,300	1,205,300	1,001,697	862,990
Excess (deficiency) of revenues over (under) expenditures	(168,265)	(168,265)	107,272	146,033
Other financing sources (uses):				
Transfer to General Fund	-	-	-	(3,000)
Net change in fund balance	\$ (168,265)	(168,265)	107,272	143,033
Fund balance, beginning of year			1,084,561	941,528
Fund balance, end of year			\$ 1,191,833	1,084,561

Balance Sheet
November 30, 2020

Assets

Cash on hand and in bank	\$	635,917
Other investments		1,036,198
Accounts receivable		<u>81,468</u>
Total assets	\$	<u>1,753,583</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	10,732
Accrued items		<u>9,595</u>
Total liabilities		<u>20,327</u>

Fund Balance:

Assigned		<u>1,733,256</u>
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Total liabilities and fund balance	\$	<u>1,753,583</u>
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**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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Motor fuel tax	\$ 727,000	727,000	1,326,387	695,170
Rebuild Illinois grant	-	-	498,406	-
Reimbursements	59,000	59,000	59,150	57,989
Interest on investments	12,050	12,050	7,390	17,781
Miscellaneous	5,000	5,000	16,641	10,620
Total revenues	<u>803,050</u>	<u>803,050</u>	<u>1,907,974</u>	<u>781,560</u>
Expenditures:				
Salaries - County Engineer	118,000	118,000	118,130	115,815
Salaries - Engineers and technicians	10,000	10,000	-	-
Salaries - day labor	235,000	235,000	162,426	197,783
Design & construction engineering	10,000	10,000	-	-
Right-of-way	2,000	2,000	-	-
Equipment expense	100,000	100,000	100,000	50,000
Construction - surface	200,000	200,000	-	-
Construction - bridge / culvert	130,000	130,000	-	-
General maintenance	741,000	741,000	673,623	443,825
Total expenditures	<u>1,546,000</u>	<u>1,546,000</u>	<u>1,054,179</u>	<u>807,423</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (742,950)</u>	<u>(742,950)</u>	853,795	(25,863)
Fund balance, beginning of year			<u>879,461</u>	<u>905,324</u>
Fund balance, end of year			<u>\$ 1,733,256</u>	<u>879,461</u>

Balance Sheet
November 30, 2020

Assets

Assets:

Cash on hand and in bank	\$ 683,092
Receivables, net	
Property taxes	<u>404,147</u>
Total assets	<u>\$ 1,087,239</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 76,582</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>394,416</u>
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Fund balance:

Restricted	371,897
Assigned	<u>244,344</u>
Total fund balance	<u>616,241</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 1,087,239</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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 373,232	373,232	371,722	355,569
Interest on investments	1,600	1,600	2,403	4,318
Total revenues	<u>374,832</u>	<u>374,832</u>	<u>374,125</u>	<u>359,887</u>
Expenditures:				
Design & construction engineering	100,000	100,000	119,609	94,496
Day labor construction	50,000	50,000	17,785	10,114
Construction: bridges / culverts	640,000	640,000	162,174	93,737
Total expenditures	<u>790,000</u>	<u>790,000</u>	<u>299,568</u>	<u>198,347</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (415,168)</u>	<u>(415,168)</u>	74,557	161,540
Fund balance, beginning of year			<u>541,684</u>	<u>380,144</u>
Fund balance, end of year			<u>\$ 616,241</u>	<u>541,684</u>

Balance Sheet
November 30, 2020

Assets

Assets:

Cash on hand and in bank	\$ 1,003,810
Receivables, net	
Property taxes	<u>404,147</u>
Total assets	<u>\$ 1,407,957</u>

Deferred Inflows of Resources and Fund Balance

Liabilities:

Accounts payable	<u>\$ 102,285</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>394,416</u>
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Fund balance:

Restricted	896,577
Assigned	<u>14,679</u>
Total fund balance	<u>911,256</u>

Total liabilities, deferred inflows, and fund balance	<u>\$ 1,407,957</u>
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**LIVINGSTON COUNTY, ILLINOIS
MATCHING TAX FUND**

SCHEDULE C-10

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 373,232	373,232	371,722	355,569
Interest on investments	1,520	1,520	4,225	8,515
Total revenue	<u>374,752</u>	<u>374,752</u>	<u>375,947</u>	<u>364,084</u>
Expenditures:				
Design & construction engineering	100,000	100,000	39,242	2,820
Construction: surface	845,000	845,000	320,745	68,592
Construction: bridges / culverts	250,000	250,000	-	-
Total expenditures	<u>1,195,000</u>	<u>1,195,000</u>	<u>359,987</u>	<u>71,412</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (820,248)</u>	<u>(820,248)</u>	15,960	292,672
Fund balance, beginning of year			<u>895,296</u>	<u>602,624</u>
Fund balance, end of year			<u>\$ 911,256</u>	<u>895,296</u>

Balance Sheet
November 30, 2020

Assets

Assets:

Cash on hand and in bank	\$	517,208
Receivables, net		
Property taxes		<u>428,134</u>
Total assets	\$	<u><u>945,342</u></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		137,861
Assigned		<u>390,241</u>
Total fund balance		<u>528,102</u>

Total deferred inflows, and fund balance	\$	<u><u>945,342</u></u>
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LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 417,240	417,240	416,149	415,365
Interest on investments	275	275	215	216
Total revenues	<u>417,515</u>	<u>417,515</u>	<u>416,364</u>	<u>415,581</u>
Expenditures:				
Staff salary and benefits	65,567	65,567	65,567	64,281
Board member expenses	375	375	375	1,020
Hospital Birth to Three Service	35,889	35,889	-	-
Purchase of services:				
Futures Unlimited, Inc.	286,212	286,212	286,211	268,254
OSF Infant Toddler Enrichment Program	8,500	8,500	7,887	19,766
MOSAIC	10,000	10,000	10,000	9,215
Systems development	14,333	14,333	3,105	4,151
Adaptive recreation	-	-	6,403	6,647
Leases/rent	2,030	2,030	2,030	1,530
Travel and meals	1,000	1,000	1,000	3,570
Contractual	4,000	4,000	4,000	3,060
Equipment	2,500	2,500	2,500	2,024
Professional dues/expenses	2,000	2,000	2,000	5,712
Commodities	2,100	2,100	2,100	2,041
Total expenditures	<u>434,506</u>	<u>434,506</u>	<u>393,178</u>	<u>391,271</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (16,991)</u>	<u>(16,991)</u>	23,186	24,310
Fund balance, beginning of year			<u>504,916</u>	<u>480,606</u>
Fund balance, end of year			<u>\$ 528,102</u>	<u>504,916</u>

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 3,289
Total assets	<u>\$ 3,289</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 3,289
Total fund balance	<u>\$ 3,289</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	<u>Appropriations</u>		<u>Year Ended</u> <u>November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Charges for services	\$ 26,000	26,000	12,749	22,788
Interest on investments	6	6	5	192
Total revenues	<u>26,006</u>	<u>26,006</u>	<u>12,754</u>	<u>22,980</u>
Expenditures:				
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>12,754</u>	<u>22,980</u>
Other financing sources (uses):				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(12,900)</u>	<u>(25,000)</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(12,900)</u>	<u>(25,000)</u>
Net change in fund balance	<u>\$ 6,006</u>	<u>6,006</u>	(146)	(2,020)
Fund balance, beginning of year			<u>3,435</u>	<u>5,455</u>
Fund balance, end of year			<u>\$ 3,289</u>	<u>3,435</u>

Balance Sheet
November 30, 2020

Assets

Assets:

Cash on hand and in bank	\$	335,900
Certificates of deposit		475,000
Receivables, net		
Property taxes		<u>763,482</u>
Total assets	\$	<u><u>1,574,382</u></u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	\$	<u>745,100</u>
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Fund balance:

Restricted		<u>829,282</u>
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Total deferred inflows and fund balance	\$	<u><u>1,574,382</u></u>
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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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
General property tax	\$ 705,100	705,100	702,188	697,466
Interest on investments	2,000	2,000	3,776	7,642
Total revenues	<u>707,100</u>	<u>707,100</u>	<u>705,964</u>	<u>705,108</u>
Expenditures:				
County payment to social security	<u>750,000</u>	<u>750,000</u>	<u>735,151</u>	<u>701,607</u>
Total expenditures	<u>750,000</u>	<u>750,000</u>	<u>735,151</u>	<u>701,607</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(42,900)</u>	<u>(42,900)</u>	<u>(29,187)</u>	<u>3,501</u>
Other financing sources (uses):				
Transfers in:				
General fund - replacement taxes	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Net change in fund balance	<u>\$ (22,900)</u>	<u>(22,900)</u>	<u>(9,187)</u>	<u>23,501</u>
Fund balance, beginning of year			<u>838,469</u>	<u>814,968</u>
Fund balance, end of year			<u>\$ 829,282</u>	<u>838,469</u>

Balance Sheet
November 30, 2020

Assets

Cash on hand and in bank	\$	1,625
Total assets	\$	<u>1,625</u>

Fund Balance

Restricted fund balance	\$	263
Committed fund balance		<u>1,362</u>
Total fund balance	\$	<u>1,625</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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Law library fees	\$ 17,500	17,500	5,304	13,245
Interest on investments	5	5	-	2
Total revenues	<u>17,505</u>	<u>17,505</u>	<u>5,304</u>	<u>13,247</u>
Expenditures:				
Law library costs	<u>15,000</u>	<u>15,000</u>	<u>2,965</u>	<u>12,190</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>2,965</u>	<u>12,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,505</u>	<u>2,505</u>	<u>2,339</u>	<u>1,057</u>
Other financing sources (uses):				
Transfers out	<u>(2,081)</u>	<u>(2,081)</u>	<u>(2,076)</u>	<u>(2,030)</u>
Total other financing sources (uses)	<u>(2,081)</u>	<u>(2,081)</u>	<u>(2,076)</u>	<u>(2,030)</u>
Net change in fund balance	<u>\$ 424</u>	<u>424</u>	263	(973)
Fund balance, beginning of year			<u>1,362</u>	<u>2,335</u>
Fund balance, end of year			<u>\$ 1,625</u>	<u>1,362</u>

**LIVINGSTON COUNTY, ILLINOIS
INDEMNITY FUND**

SCHEDULE C-19

**Balance Sheet
November 30, 2020**

<u>Assets</u>		
Cash on hand and in bank		\$ 34,641
Certificates of deposit		310,000
Due from Collector		9,330
Total assets		<u>\$ 353,971</u>
<u>Fund Balance</u>		
Restricted fund balance		\$ 130,303
Assigned fund balance		223,668
Total fund balance		<u>\$ 353,971</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fees	\$ 8,000	8,000	9,330	9,230
Interest on investments	1,000	1,000	6,492	6,806
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>15,822</u>	<u>16,036</u>
Expenditures:				
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>	15,822	16,036
Fund balance, beginning of year			<u>338,149</u>	<u>322,113</u>
Fund balance, end of year			<u>\$ 353,971</u>	<u>338,149</u>

Balance Sheet
November 30, 2020

Assets

Cash on hand and in bank	\$	58,873
Certificates of deposit		290,000
Total assets	\$	<u>348,873</u>

Fund Balance

Restricted fund balance	\$	272,449
Committed fund balance		76,424
Total fund balance	\$	<u>348,873</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, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Fees	\$ 96,000	96,000	148,351	108,867
Interest on investments	2,000	2,000	1,100	2,804
Total revenues	<u>98,000</u>	<u>98,000</u>	<u>149,451</u>	<u>111,671</u>
Expenditures:				
Recorder's automation expense	<u>100,000</u>	<u>100,000</u>	<u>23,159</u>	<u>22,909</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>23,159</u>	<u>22,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,000)</u>	<u>(2,000)</u>	126,292	88,762
Fund balance, beginning of year			<u>222,581</u>	<u>133,819</u>
Fund balance, end of year			<u>\$ 348,873</u>	<u>222,581</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-23

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 1,706
Certificates of deposit	9,000
Total assets	<u>\$ 10,706</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 9,242
Assigned fund balance	1,464
Total fund balance	<u>\$ 10,706</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-24

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Forfeited funds	\$ 1,000	1,000	1,285	83
Interest on investments	20	20	79	61
Total revenues	<u>1,020</u>	<u>1,020</u>	<u>1,364</u>	<u>144</u>
Expenditures:				
Drug traffic prevention	2,500	2,500	-	-
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,480)</u>	<u>(1,480)</u>	<u>1,364</u>	<u>144</u>
Fund balance, beginning of year			<u>9,342</u>	<u>9,198</u>
Fund balance, end of year			<u>\$ 10,706</u>	<u>9,342</u>

LIVINGSTON COUNTY, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-25

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 21,582
Certificates of deposit	180,000
Total assets	<u>\$ 201,582</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 142,974
Committed fund balance	58,608
Total fund balance	<u>\$ 201,582</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-26

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Court automation fees	\$ 68,000	68,000	60,876	70,205
Interest on investments	500	500	866	2,685
Court miscellaneous fees	-	-	549	-
Total revenues	<u>68,500</u>	<u>68,500</u>	<u>62,291</u>	<u>72,890</u>
Expenditures:				
Automation	33,000	33,000	26,712	27,010
Total expenditures	<u>33,000</u>	<u>33,000</u>	<u>26,712</u>	<u>27,010</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,500</u>	<u>35,500</u>	<u>35,579</u>	<u>45,880</u>
Other financing sources (uses):				
Transfers out	(15,000)	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 20,500</u>	<u>20,500</u>	20,579	30,880
Fund balance, beginning of year			<u>181,003</u>	<u>150,123</u>
Fund balance, end of year			<u>\$ 201,582</u>	<u>181,003</u>

LIVINGSTON COUNTY, ILLINOIS
 COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
November 30, 2020

<u>Assets</u>		
Cash on hand and in bank		\$ 20,860
Due from collector		4,268
Total assets		<u>\$ 25,128</u>
<u>Fund Balance</u>		
Restricted fund balance		\$ 10,158
Committed fund balance		14,970
Total fund balance		<u>\$ 25,128</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fees	\$ 6,500	6,500	51,355	9,145
Interest on investments	45	45	80	254
Total revenues	<u>6,545</u>	<u>6,545</u>	<u>51,435</u>	<u>9,399</u>
Expenditures:				
Treasurer's automation expenditures	7,500	7,500	49,224	5,483
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>49,224</u>	<u>5,483</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (955)</u>	<u>(955)</u>	2,211	3,916
Fund balance, beginning of year			<u>22,917</u>	<u>19,001</u>
Fund balance, end of year			<u>\$ 25,128</u>	<u>22,917</u>

Balance Sheet
November 30, 2020

Assets

Cash on hand and in bank	\$	1,175
Other investments		<u>24,945</u>
Total assets	\$	<u><u>26,120</u></u>

Fund Balance

Restricted fund balance	\$	24,734
Committed fund balance		<u>1,386</u>
Total fund balance	\$	<u><u>26,120</u></u>

LIVINGSTON COUNTY, ILLINOIS
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
State grant	\$ 20,900	20,900	20,900	20,900
Interest on investments	260	260	194	455
Total revenues	<u>21,160</u>	<u>21,160</u>	<u>21,094</u>	<u>21,355</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,160</u>	<u>21,160</u>	<u>21,094</u>	<u>21,355</u>
Other financing sources (uses):				
Transfers out	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>
Total other financing sources (uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>
Net change in fund balance	<u>\$ 3,160</u>	<u>3,160</u>	3,094	3,355
Fund balance, beginning of year			<u>23,026</u>	<u>19,671</u>
Fund balance, end of year			<u>\$ 26,120</u>	<u>23,026</u>

Balance Sheet
November 30, 2020

Assets

Cash on hand and in bank	\$	181,211
Receivables, net		
Property taxes		<u>143,651</u>
Total assets	\$	<u><u>324,862</u></u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:		
Accounts payable	\$	921
Accrued expenses		<u>4,282</u>
Total liabilities		<u>5,203</u>

Deferred Inflows of Resources:		
Property taxes levied for subsequent years		<u>140,000</u>

Fund balance:		
Restricted		<u>179,659</u>

Total liabilities, deferred inflows, and fund balance	\$	<u><u>324,862</u></u>
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LIVINGSTON COUNTY, ILLINOIS
VETERAN'S ASSISTANCE FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Appropriations		Year Ended November 30,	
	Original	Final	2020	2019
Revenues:				
Property tax	\$ 140,000	140,000	139,495	138,420
Interest on investments	150	150	597	728
Donations and other	-	-	-	50
Total revenues	140,150	140,150	140,092	139,198
Expenditures:				
Superintendent	36,280	36,280	37,149	35,352
Transportation of veterans - drivers' pay	30,700	30,700	17,565	30,137
Office help	18,520	18,520	18,087	17,929
IMRF	2,747	2,747	2,750	2,250
FICA	6,530	6,530	5,728	6,662
Unemployment	-	-	301	312
Van expenses	12,000	12,000	6,452	11,109
Office rent	4,800	4,800	4,800	4,800
Education and conventions	4,000	4,000	1,037	2,791
Mileage	250	250	-	109
Telephone	3,600	3,600	2,550	3,375
Postage	600	600	334	318
Veterans emergency assistance	1,000	1,000	-	480
Groceries and medicine	6,000	6,000	2,486	2,498
Rent for veterans	13,000	13,000	4,580	8,990
Utilities for veterans	6,000	6,000	3,689	4,674
Miscellaneous	1,000	1,000	335	6
Office supplies	3,000	3,000	1,280	1,630
Contingency	2,000	2,000	-	-
Total expenditures	152,027	152,027	109,123	133,422
Excess (deficiency) of revenues over (under) expenditures	\$ (11,877)	(11,877)	30,969	5,776
Fund balance, beginning of year			148,690	142,914
Fund balance, end of year			\$ 179,659	148,690

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 10,834
Certificate of deposit	18,000
Total assets	<u>\$ 28,834</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 21,056
Committed fund balance	7,778
Total fund balance	<u>\$ 28,834</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	<u>Appropriations</u>		<u>Year Ended</u> <u>November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Charges for services	\$ 50,000	50,000	60,399	59,079
Interest on investments	11	11	255	334
Total revenues	<u>50,011</u>	<u>50,011</u>	<u>60,654</u>	<u>59,413</u>
Expenditures:				
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>60,654</u>	<u>59,413</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>	10,654	9,413
Fund balance, beginning of year			<u>18,180</u>	<u>8,767</u>
Fund balance, end of year			<u>\$ 28,834</u>	<u>18,180</u>

Balance Sheet
 November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 24,650
Certificates of deposit	130,000
Total assets	<u>\$ 154,650</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 53,768
Committed fund balance	100,882
Total fund balance	<u>\$ 154,650</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Probation fees	\$ 91,200	91,200	83,444	82,982
Interest on investments	400	400	466	2,129
Other revenues	-	-	-	1,593
Total revenues	<u>91,600</u>	<u>91,600</u>	<u>83,910</u>	<u>86,704</u>
Expenditures:				
Capital outlay	-	-	-	900
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>
Excess (deficiency) of revenues over (under) expenditures	<u>91,600</u>	<u>91,600</u>	<u>83,910</u>	<u>85,804</u>
Other financing sources (uses):				
Transfers out	<u>(80,600)</u>	<u>(80,600)</u>	<u>(29,676)</u>	<u>(126,139)</u>
Total other financing sources (uses)	<u>(80,600)</u>	<u>(80,600)</u>	<u>(29,676)</u>	<u>(126,139)</u>
Net change in fund balance	<u>\$ 11,000</u>	<u>11,000</u>	54,234	(40,335)
Fund balance, beginning of year			<u>100,416</u>	<u>140,751</u>
Fund balance, end of year			<u>\$ 154,650</u>	<u>100,416</u>

**LIVINGSTON COUNTY, ILLINOIS
DOCUMENT STORAGE FUND**

SCHEDULE C-37

**Balance Sheet
November 30, 2020**

<u>Assets</u>	
Cash on hand and in bank	\$ 13,756
Certificates of deposit	200,000
Total assets	<u>\$ 213,756</u>
<u>Fund Balance</u>	
Restricted	\$ 107,150
Committed	106,606
Total fund balance	<u>\$ 213,756</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Document storage fees	\$ 48,000	48,000	57,425	55,584
Interest on investments	500	500	909	2,988
Total revenues	<u>48,500</u>	<u>48,500</u>	<u>58,334</u>	<u>58,572</u>
Expenditures:				
Document storage expenditures	16,000	16,000	11,513	13,350
Total expenditures	<u>16,000</u>	<u>16,000</u>	<u>11,513</u>	<u>13,350</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,500</u>	<u>32,500</u>	<u>46,821</u>	<u>45,222</u>
Other financing sources (uses):				
Transfers out	(15,000)	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 17,500</u>	<u>17,500</u>	31,821	30,222
Fund balance, beginning of year			<u>181,935</u>	<u>151,713</u>
Fund balance, end of year			<u>\$ 213,756</u>	<u>181,935</u>

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

SCHEDULE C-39

**Balance Sheet
November 30, 2020**

<u>Assets</u>		
Cash on hand and in bank		\$ 17,928
Certificate of deposit		30,000
Total assets		<u>\$ 47,928</u>
 <u>Liabilities and Fund Balance</u> 		
Liabilities:		
Accounts payable		<u>\$ 272</u>
Fund Balance:		
Restricted		43,611
Assigned		4,045
Total fund balance		<u>47,656</u>
Total liabilities and fund balance		<u>\$ 47,928</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Forfeited funds	\$ 4,000	4,000	44,859	9,163
Circuit Clerk fees	2,000	2,000	-	376
Interest on investments	10	10	80	121
Total revenues	<u>6,010</u>	<u>6,010</u>	<u>44,939</u>	<u>9,660</u>
Expenditures:				
Drug traffic prevention expenditures	10,000	10,000	13,118	11,070
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>13,118</u>	<u>11,070</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,990)</u>	<u>(3,990)</u>	31,821	(1,410)
Fund balance, beginning of year			<u>15,835</u>	<u>17,245</u>
Fund balance, end of year			<u>\$ 47,656</u>	<u>15,835</u>

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

SCHEDULE C-41

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 3,545
Certificate of deposit	8,000
Total assets	<u>\$ 11,545</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 11,501
Assigned fund balance	44
Total fund balance	<u>\$ 11,545</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fines, fees, and forfeitures	\$ 4,000	4,000	3,458	3,709
Interest on investments	5	5	11	5
Total revenues	<u>4,005</u>	<u>4,005</u>	<u>3,469</u>	<u>3,714</u>
Expenditures:				
Judiciary and court related	4,000	4,000	2,902	5,102
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>2,902</u>	<u>5,102</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5</u>	<u>5</u>	567	(1,388)
Fund balance, beginning of year			<u>10,978</u>	<u>12,366</u>
Fund balance, end of year			<u>\$ 11,545</u>	<u>10,978</u>

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 753
Accounts receivable	1,826
Total assets	<u>\$ 2,579</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 690
Assigned fund balance	1,889
Total fund balance	<u>\$ 2,579</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-44

	<u>Appropriations</u>		<u>Year Ended</u> <u>November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Arrestees fee	\$ 7,000	7,000	4,825	8,645
Interest on investments	3	3	7	3
Total revenues	<u>7,003</u>	<u>7,003</u>	<u>4,832</u>	<u>8,648</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,003</u>	<u>7,003</u>	<u>4,832</u>	<u>8,648</u>
Other financing sources (uses):				
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(6,000)</u>	<u>(7,000)</u>
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(6,000)</u>	<u>(7,000)</u>
Net change in fund balance	<u>\$ 3</u>	<u>3</u>	<u>(1,168)</u>	<u>1,648</u>
Fund balance, beginning of year			<u>3,747</u>	<u>2,099</u>
Fund balance, end of year			<u>\$ 2,579</u>	<u>3,747</u>

LIVINGSTON COUNTY, ILLINOIS
 MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-45

Balance Sheet
 November 30, 2020

<u>Assets</u>		
Cash on hand and in bank		\$ 18,743
Total assets		<u>\$ 18,743</u>
<u>Fund Balance</u>		
Restricted fund balance		\$ 18,178
Committed fund balance		565
Total fund balance		<u>\$ 18,743</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-46

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Maintenance and child support fees	\$ 3,500	3,500	16,596	7,595
Interest on investments	6	6	12	5
Total revenues	<u>3,506</u>	<u>3,506</u>	<u>16,608</u>	<u>7,600</u>
Expenditures				
General government expenditures	-	-	-	13
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>13</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,506</u>	<u>3,506</u>	<u>16,608</u>	<u>7,587</u>
Other financing sources (uses):				
Transfers out	(3,000)	(3,000)	(3,000)	(3,000)
Total other financing sources (uses)	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>
Net change in fund balance	<u>\$ 506</u>	<u>506</u>	13,608	4,587
Fund balance, beginning of year			<u>5,135</u>	<u>548</u>
Fund balance, end of year			<u>\$ 18,743</u>	<u>5,135</u>

LIVINGSTON COUNTY, ILLINOIS
VITAL RECORDS FUND

SCHEDULE C-47

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 13,338
Certificate of deposit	25,000
Total assets	<u>\$ 38,338</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 34,914
Assigned fund balance	3,424
Total fund balance	<u>\$ 38,338</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-48

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
State grant	\$ 1,500	1,500	1,688	-
Fees	10,000	10,000	11,896	11,688
Interest on investments	10	10	115	72
Total revenues	<u>11,510</u>	<u>11,510</u>	<u>13,699</u>	<u>11,760</u>
Expenditures:				
Vital records expense	10,500	10,500	2,079	154
Total expenditures	<u>10,500</u>	<u>10,500</u>	<u>2,079</u>	<u>154</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,010</u>	<u>1,010</u>	<u>11,620</u>	<u>11,606</u>
Other financing sources (uses):				
Transfers out	(500)	(500)	(500)	(500)
Total other financing sources (uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>
Net change in fund balance	<u>\$ 510</u>	<u>510</u>	11,120	11,106
Fund balance, beginning of year			<u>27,218</u>	<u>16,112</u>
Fund balance, end of year			<u>\$ 38,338</u>	<u>27,218</u>

Balance Sheet
November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 1,919
Certificate of deposit	8,000
Total assets	<u>\$ 9,919</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 9,810
Assigned fund balance	109
Total fund balance	<u>\$ 9,919</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	<u>Appropriations</u>		<u>Year Ended</u> <u>November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Forfeited funds	\$ 596	596	1,444	849
Interest on investments	4	4	17	76
Total revenues	<u>600</u>	<u>600</u>	<u>1,461</u>	<u>925</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>	1,461	925
Fund balance, beginning of year			<u>8,458</u>	<u>7,533</u>
Fund balance, end of year			<u>\$ 9,919</u>	<u>8,458</u>

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

SCHEDULE C-51

**Balance Sheet
November 30, 2020**

<u>Assets</u>	
Receivables, net	
Property taxes	\$ 153,108
Total assets	<u>\$ 153,108</u>
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	<u>\$ 3,891</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>149,217</u>
Total liabilities and deferred inflows	<u>\$ 153,108</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Property tax	\$ 149,217	149,217	148,536	147,650
Total revenues	<u>149,217</u>	<u>149,217</u>	<u>148,536</u>	<u>147,650</u>
Expenditures:				
County cooperative extension education service	149,217	149,217	148,536	147,650
Total expenditures	<u>149,217</u>	<u>149,217</u>	<u>148,536</u>	<u>147,650</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	-
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

**LIVINGSTON COUNTY, ILLINOIS
GIS AUTOMATION FUND**

SCHEDULE C-53

**Balance Sheet
November 30, 2020**

<u>Assets</u>	
Cash on hand and in bank	\$ 27,429
Certificates of deposit	100,000
Total assets	<u>\$ 127,429</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 119,304
Committed fund balance	8,125
Total fund balance	<u>\$ 127,429</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-54

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fees	\$ 97,000	97,000	113,906	96,735
Interest on investments	165	165	507	885
Total revenues	<u>97,165</u>	<u>97,165</u>	<u>114,413</u>	<u>97,620</u>
Expenditures				
GIS automation expenditures	<u>77,705</u>	<u>77,705</u>	<u>49,262</u>	-
Total expenditures	<u>77,705</u>	<u>77,705</u>	<u>49,262</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>19,460</u>	<u>19,460</u>	<u>65,151</u>	<u>97,620</u>
Other financing sources (uses):				
Transfers out	<u>(42,706)</u>	<u>(42,706)</u>	<u>(42,706)</u>	<u>(55,000)</u>
Total other financing sources (uses)	<u>(42,706)</u>	<u>(42,706)</u>	<u>(42,706)</u>	<u>(55,000)</u>
Net change in fund balance	<u>\$ (23,246)</u>	<u>(23,246)</u>	22,445	42,620
Fund balance, beginning of year			<u>104,984</u>	<u>62,364</u>
Fund balance, end of year			<u>\$ 127,429</u>	<u>104,984</u>

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

SCHEDULE C-55

Balance Sheet
 November 30, 2020

<u>Assets</u>		
Cash on hand and in bank		\$ 6,329
Certificates of deposit		35,000
Total assets		<u>\$ 41,329</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 2,135
Fund balance:		
Restricted		36,686
Assigned		2,508
Total fund balance		<u>39,194</u>
Total liabilities and fund balance		<u>\$ 41,329</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-56

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fees	\$ 12,500	12,500	9,655	9,674
Interest on investments	500	500	303	1,434
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>9,958</u>	<u>11,108</u>
Expenditures:				
Contractual fees	19,000	19,000	36,198	35,961
Total expenditures	<u>19,000</u>	<u>19,000</u>	<u>36,198</u>	<u>35,961</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (6,000)</u>	<u>(6,000)</u>	(26,240)	(24,853)
Fund balance, beginning of year			<u>65,434</u>	<u>90,287</u>
Fund balance, end of year			<u>\$ 39,194</u>	<u>65,434</u>

LIVINGSTON COUNTY, ILLINOIS
 CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-57

Balance Sheet
 November 30, 2020

<u>Assets</u>	
Cash on hand and in bank	\$ 73,061
Total assets	<u>\$ 73,061</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 70,853
Assigned fund balance	<u>2,208</u>
Total fund balance	<u>\$ 73,061</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

SCHEDULE C-58

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fees for services	\$ 8,000	8,000	21,361	14,471
Interest on investments	15	15	29	27
Total revenues	<u>8,015</u>	<u>8,015</u>	<u>21,390</u>	<u>14,498</u>
Expenditures:				
Operation and administration expenses	7,900	7,900	369	2,053
Total expenditures	<u>7,900</u>	<u>7,900</u>	<u>369</u>	<u>2,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 115</u>	<u>115</u>	21,021	12,445
Fund balance, beginning of year			<u>52,040</u>	<u>39,595</u>
Fund balance, end of year			<u>\$ 73,061</u>	<u>52,040</u>

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

SCHEDULE C-59

**Balance Sheet
November 30, 2020**

<u>Assets</u>	
Cash on hand and in bank	\$ 293,954
Total assets	<u>\$ 293,954</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	222,532
Total fund balance	<u>\$ 293,954</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-60

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Interest on investments	\$ 620	620	1,857	2,992
Total revenues	<u>620</u>	<u>620</u>	<u>1,857</u>	<u>2,992</u>
Expenditures:				
Design & construction engineering	50,000	50,000	-	-
Construction-surfaces	100,000	100,000	-	-
Construction - bridges / culverts	100,000	100,000	-	-
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (249,380)</u>	<u>(249,380)</u>	1,857	2,992
Fund balance, beginning of year			<u>292,097</u>	<u>289,105</u>
Fund balance, end of year			<u>\$ 293,954</u>	<u>292,097</u>

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

SCHEDULE C-61

**Balance Sheet
November 30, 2020**

<u>Assets</u>	
Cash on hand and in bank	\$ 32,291
Total assets	<u>\$ 32,291</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 26,556
Assigned fund balance	5,735
Total fund balance	<u>\$ 32,291</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-62

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
State grant	\$ 4,500	4,500	4,336	4,412
Fees	400	400	3,118	224
Cremation Permits	10,000	10,000	10,500	10,475
Autopsy Reports	400	400	300	350
Miscellaneous	400	400	266	466
Interest on investments	20	20	247	267
Total revenues	<u>15,720</u>	<u>15,720</u>	<u>18,767</u>	<u>16,194</u>
Expenditures:				
General expenditures	6,000	6,000	5,329	-
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,329</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,720</u>	<u>9,720</u>	<u>13,438</u>	<u>16,194</u>
Other financing sources (uses):				
Transfers out	(10,000)	(10,000)	(10,000)	(15,000)
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (280)</u>	<u>(280)</u>	3,438	1,194
Fund balance, beginning of year			<u>28,853</u>	<u>27,659</u>
Fund balance, end of year			<u>\$ 32,291</u>	<u>28,853</u>

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

SCHEDULE C-63

**Balance Sheet
November 30, 2020**

<u>Assets</u>	
Cash on hand and in bank	\$ 63,388
Accounts receivable, net	6,720
Total assets	<u>\$ 70,108</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 70,108
Total fund balance	<u>\$ 70,108</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-64

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fees	\$ 7,000	7,000	6,720	7,190
Interest on investments	200	200	228	867
Total revenues	<u>7,200</u>	<u>7,200</u>	<u>6,948</u>	<u>8,057</u>
Expenditures:				
General government	5,000	5,000	3,039	14,149
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,039</u>	<u>14,149</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,200</u>	<u>2,200</u>	3,909	(6,092)
Fund balance, beginning of year			<u>66,199</u>	<u>72,291</u>
Fund balance, end of year			<u>\$ 70,108</u>	<u>66,199</u>

Balance Sheet
November 30, 2020

<u>Assets</u>		
Cash on hand and in bank		\$ 1,486
Total assets		<u>\$ 1,486</u>
<u>Fund Balance</u>		
Assigned fund balance		\$ 1,486
Total fund balance		<u>\$ 1,486</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	<u>Appropriations</u>		<u>Year Ended</u> <u>November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Interest on investments	\$ 1	1	-	-
Fees	100	100	1,486	-
Total revenues	<u>101</u>	<u>101</u>	<u>1,486</u>	<u>-</u>
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 101</u>	<u>101</u>	1,486	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 1,486</u>	<u>-</u>

**LIVINGSTON COUNTY, ILLINOIS
TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND**

SCHEDULE C-67

**Balance Sheet
November 30, 2020**

<u>Assets</u>		
Cash on hand and in bank		\$ 500
Total assets		<u>\$ 500</u>
<u>Fund Balance</u>		
Assigned fund balance		\$ 500
Total fund balance		<u>\$ 500</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

SCHEDULE C-68

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Fees	\$ -	-	500	-
Total revenues	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	500	-
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ 500</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS

Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2020

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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	November 30, 2020			November 30, 2019
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 1,542,779	40,565	1,583,344	592,580
Other investments	3,625,613	-	3,625,613	2,238,428
Due from State of Illinois	261,692	-	261,692	305,904
Total assets	<u>\$ 5,430,084</u>	<u>40,565</u>	<u>5,470,649</u>	<u>3,136,912</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 111,532	24,487	136,019	102,376
Net Position:				
Restricted for township transportation projects	5,318,552	16,078	5,334,630	3,034,536
Total liabilities and net position	<u>\$ 5,430,084</u>	<u>40,565</u>	<u>5,470,649</u>	<u>3,136,912</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, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Year Ended November 30, 2020			Year Ended November 30, 2019
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 3,451,165	237,832	3,688,997	3,115,188
Rebuild Illinois grant	1,799,846	-	1,799,846	-
Interest on investments	24,471	31	24,502	58,690
Miscellaneous	-	-	-	12,129
Total revenues	<u>5,275,482</u>	<u>237,863</u>	<u>5,513,345</u>	<u>3,186,007</u>
Deductions:				
Transportation	<u>2,985,449</u>	<u>227,802</u>	<u>3,213,251</u>	<u>2,573,940</u>
Total expenditures	<u>2,985,449</u>	<u>227,802</u>	<u>3,213,251</u>	<u>2,573,940</u>
Net additions (deductions)	2,290,033	10,061	2,300,094	612,067
Net position, beginning of year	<u>3,028,519</u>	<u>6,017</u>	<u>3,034,536</u>	<u>2,422,469</u>
Net position, end of year	<u>\$ 5,318,552</u>	<u>16,078</u>	<u>5,334,630</u>	<u>3,034,536</u>

**Combining Statement of Assets and Liabilities
 November 30, 2020**

	Total	County Collector Fund	Drainage District Fund	Payroll Clearing Fund	Federal Tax Payment Fund	Payroll Account Direct Deposit Fund
<u>Assets</u>						
Cash on hand and in bank	\$ 4,761,991	2,404,767	607,569	10,229	115	1
Certificates of deposit	25,582	-	25,582	-	-	-
Other investments	-	-	-	-	-	-
Delinquent taxes receivable	3,168	3,168	-	-	-	-
Total assets	<u>\$ 4,790,741</u>	<u>2,407,935</u>	<u>633,151</u>	<u>10,229</u>	<u>115</u>	<u>1</u>
<u>Liabilities</u>						
Liabilities:						
Due to taxing bodies	\$ 2,373,872	2,373,872	-	-	-	-
Due to others	2,416,869	34,063	633,151	10,229	115	1
Total liabilities	<u>\$ 4,790,741</u>	<u>2,407,935</u>	<u>633,151</u>	<u>10,229</u>	<u>115</u>	<u>1</u>

LIVINGSTON COUNTY, ILLINOIS
 AGENCY FUNDS

SCHEDULE E-1
 (CONTINUED)

Combining Statement of Assets and Liabilities
 November 30, 2020

	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	\$ 295,428	450	876,290	195,134	372,008
Certificates of deposit	-	-	-	-	-
Other investments	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	-
Total assets	<u>\$ 295,428</u>	<u>450</u>	<u>876,290</u>	<u>195,134</u>	<u>372,008</u>
<u>Liabilities</u>					
Liabilities:					
Due to taxing bodies	\$ -	-	-	-	-
Due to others	295,428	450	876,290	195,134	372,008
Total liabilities	<u>\$ 295,428</u>	<u>450</u>	<u>876,290</u>	<u>195,134</u>	<u>372,008</u>

**Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2020**

	Total	County Collector Fund	Drainage District Fund	Special Deposits Escrow Fund	Payroll Clearing Fund
Balance, November 30, 2019	\$ 10,688,047	8,624,354	577,982	1,754	10,198
Increases	166,539,387	143,289,973	203,036	-	11,126,474
Deductions	(172,436,693)	(149,506,392)	(147,867)	(1,754)	(11,126,443)
Balance, November 30, 2020	<u>\$ 4,790,741</u>	<u>2,407,935</u>	<u>633,151</u>	<u>-</u>	<u>10,229</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2020

	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, 2019	\$ 91	1	378,526	450	677,347	43,871	373,473
Increases	24	6,316,639	167	-	2,556,443	1,784,084	1,262,547
Deductions	-	(6,316,639)	(83,265)	-	(2,357,500)	(1,632,821)	(1,264,012)
Balance, November 30, 2020	<u>\$ 115</u>	<u>1</u>	<u>295,428</u>	<u>450</u>	<u>876,290</u>	<u>195,134</u>	<u>372,008</u>

**Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2020**

	Totals	Juror Service Account	Judicial Sales Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2019	\$ 677,347	10,589	98,942	-	66	567,750
Increases	2,556,443	11,344	50	46,901	-	2,498,148
Deductions	(2,357,500)	(15,242)	-	(46,901)	-	(2,295,357)
Balance, November 30, 2020	<u>\$ 876,290</u>	<u>6,691</u>	<u>98,992</u>	<u>-</u>	<u>66</u>	<u>770,541</u>

**Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2020**

	Totals	County Clerk General Checking Account	Tax Redemption Account	Employees' Sundry Account
Balance, November 30, 2019	\$ 43,871	1,435	41,081	1,355
Increases	1,784,084	730,857	1,053,197	30
Deductions	(1,632,821)	(730,643)	(901,892)	(286)
Balance, November 30, 2020	<u>\$ 195,134</u>	<u>1,649</u>	<u>192,386</u>	<u>1,099</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2020**

	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	K-9 Account
Balance, November 30, 2019	\$ 373,473	77,764	45,248	137,010	7,155	53,971	12,831	-	6,110	20,467	1,810	11,107	7,376
Increases	1,262,547	973,469	121,661	72,523	2,890	-	45,227	31,166	1,296	6,657	1,710	5,948	5,017
Deductions	(1,264,012)	(982,771)	(128,511)	(54,560)	(7,219)	-	(45,213)	(30,733)	(4)	(12,508)	(83)	(2,410)	-
Balance, November 30, 2020	<u>\$ 372,008</u>	<u>68,462</u>	<u>38,398</u>	<u>154,973</u>	<u>2,826</u>	<u>53,971</u>	<u>12,845</u>	<u>433</u>	<u>7,402</u>	<u>14,616</u>	<u>3,437</u>	<u>14,645</u>	<u>12,393</u>

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

	Tax Year				
	2015	2016	2017	2018	2019
Assessed valuations	\$ 672,226,209	678,811,338	700,770,885	736,905,674	771,816,713
Tax rates:					
County Levies:					
General (Corporate)	0.34698	0.36253	0.37448	0.38761	0.38631
IMRF / SLEP	0.18816	0.18265	0.14875	0.13486	0.12483
County Highway	0.09941	0.09805	0.09774	0.09694	0.09655
County Aid to Bridges	0.04918	0.04963	0.04927	0.04848	0.04829
Tuberculosis Clinic	0.00402	0.00397	0.00385	0.00365	0.00350
Federal Aid Highway Matching	0.05000	0.04980	0.04943	0.05176	0.04829
County Health	0.05579	0.05502	0.05339	0.04848	0.05155
Tort Judgement & Liability					
Insurance	0.05652	0.05575	0.09324	0.08092	0.08409
Social Security	0.10487	0.10343	0.10037	0.09509	0.09122
County Extension Education	0.02220	0.02190	0.02125	0.02013	0.01931
Veterans' Assistance	0.02299	0.02267	0.01133	0.01888	0.01812
Unemployment Insurance	0.00149	0.00441	0.00428	0.00406	0.00195
Subtotal	1.00161	1.00981	1.00738	0.99086	0.97401
Mental Health Levies:					
Mental Health Board 708	0.13309	0.13392	0.12973	0.12337	0.11779
Mental Health Board 377	0.06108	0.06146	0.05954	0.05663	0.05406
Subtotal	0.19417	0.19538	0.18927	0.18000	0.17185
Total all levies	1.19578	1.20519	1.19665	1.17086	1.14586
Tax extensions:					
County Levies:					
General (Corporate)	\$ 2,332,490	2,460,895	2,624,247	2,856,320	2,981,605
IMRF / SLEP	1,264,861	1,239,849	1,042,397	993,791	963,459
County Highway	668,260	665,575	684,933	714,356	745,189
County Aid to Bridges	330,601	336,894	345,270	357,252	372,710
Tuberculosis Clinic	27,023	26,949	26,980	26,897	27,014
Federal Aid Highway Matching	336,113	338,048	346,391	381,422	372,710
County Health	375,035	373,482	374,142	357,252	397,872
Tort Judgement & Liability					
Insurance	379,942	378,437	653,399	596,304	649,021
Social Security	704,964	702,095	703,364	700,724	704,051
County Extension Education	149,234	148,660	148,914	148,339	149,038
Veterans' Assistance	154,545	153,887	79,397	139,128	139,853
Unemployment Insurance	10,016	29,936	29,993	29,918	15,050
Subtotal	6,733,085	6,854,705	7,059,426	7,301,704	7,517,572
Mental Health Levies:					
Mental Health Board 708	894,666	909,064	909,110	909,121	909,123
Mental Health Board 377	410,596	417,197	417,239	417,310	417,244
Subtotal	1,305,262	1,326,262	1,326,349	1,326,430	1,326,367
Total all levies	\$ 8,038,347	8,180,966	8,385,775	8,628,134	8,843,939
Tax Collections	\$ 8,028,329	8,165,922	8,342,618	8,579,065	8,812,028

OTHER REQUIRED REPORTING



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CERTIFIED PUBLIC ACCOUNTANTS

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, 2020, 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 7, 2021.

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 7, 2021.

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 7, 2021

SINGLE AUDIT SECTION



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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited Livingston County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of Livingston County, Illinois' major federal programs for the year ended November 30, 2020. Livingston County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Livingston County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Livingston County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Livingston County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Livingston County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

Report on Internal Control Over Compliance

Management of the Livingston County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Livingston County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Livingston County, Illinois' internal control over compliance.

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit we did not identify and deficiencies in internal control over compliance that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 7, 2021

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Illinois Department of Human Services:			
Special Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	FCSYQ00922 FCSZQ00922	\$ 48,880 35,046
WIC-Breastfeeding Peer Counselor Program		FCSYQ01169 FCSZQ01169	5,589 3,514
Food coupons		Non-cash - FY20 Non-cash - FY21	126,409 -
Total U.S. Department of Agriculture			<u>219,438</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency			
Emergency Preparedness	97.042		33,303
Pre-Disaster Mitigation Program	97.047		<u>18,975</u>
Total U.S. Department of Homeland Security			<u>52,278</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Illinois Department of Health and Human Services:			
Infant Mortality	93.667	FCSYU05071 FCSZU05071 FCSYU03043 FCSZU03043	13,770 7,700 29,320 <u>25,491</u>
			76,281
Oral Health Assessment	93.994	J2017-000-04	<u>265</u>
Total passed through Illinois Department of Health and Human Services			<u>76,546</u>
<u>US Health Resources and Services Administration</u>			
Passed through Illinois Department of Public Health			
Maternal and Child Health Block Grant	93.994	06380031H	<u>135,453</u>
Total U.S. Health Resources and Services Administration			<u>135,453</u>

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Treasury</u>			
Passed through Illinois Department of Commerce & Economic Opportunity			
Coronavirus Relief Fund	21.019	20-491049 20-492047	491,408 <u>89,592</u>
Total Coronavirus Relief Fund			581,000 *
Passed through Illinois Department of Health			
Contact Tracing	21.019	05180152H	<u>273,313</u> *
Total U.S. Department of Treasury			<u>854,313</u>
<u>Center for Disease Control and Prevention</u>			
Passed through Illinois Department of Public Health			
COVID-19 Crisis Grant	93.354	07680052H	2,772
Illinois Breast & Cervical Cancer Program	93.898	06180014H	54,376
Public Health Emergency Preparedness	93.069	17180051I	<u>41,061</u>
Total Center for Disease Control			<u>98,209</u>
<u>Election Assistance Commission</u>			
Passed through Illinois State Board of Elections			
CARES Act Grant	90.404		28,685
HAVA Election Security Grants	90.404		<u>14,599</u>
Total Election Assistance Commission			<u>43,284</u>
Total Expenditures of Federal Awards			<u><u>\$1,479,521</u></u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of Livingston County, Illinois, under programs of the federal government for the year ended November 30, 2020. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of Livingston County, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Livingston County, Illinois.

The Livingston County reporting entity is defined in the Summary of Significant Accounting Policies (Note 1) of the County's basic financial statements.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. Expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

Livingston County, Illinois elected not to use the 10% de minimis cost rate.

NOTE 3: SUB-RECIPIENT PAYMENTS

Livingston County, Illinois provided no awards to sub-recipients during the fiscal year ended November 30, 2020.

NOTE 4: NON-CASH FOOD INSTRUMENTS

Non-monetary assistance of \$126,409 for the Special Supplemental Nutrition Program for Women, Infant and Children is reported at the fair market value of the commodities received and disbursed. As of July 1, 2020, the State of Illinois began using an EBT system instead of paper vouchers. The Illinois Department of Human Services is unable to track the EBT transactions by subrecipient. As a result, the Illinois Department of Human Services was unable to provide the County with the amount of non-monetary assistance for the Special Supplemental Nutrition Program for Women, Infant and Children for July 1, 2020 through November 30, 2020.

During the fiscal year ended November 30, 2020, the Livingston County Public Health also received non-cash vaccine donations in the amount of \$60,249. Each of these amounts has been reported as a revenue and expenditure in the Public Health Fund.

LIVINGSTON COUNTY, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020**

NOTE 5: OTHER DISCLOSURES

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

LIVINGSTON COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2020

A. SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of Livingston County, Illinois.
2. No material weaknesses or significant deficiencies relating to the audit of the County's financial statements are reported in the Independent Auditor's 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*.
3. No instances of noncompliance material to the financial statements of the Livingston County, Illinois were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and On Internal Control over Compliance Required by the Uniform Guidance.
5. The Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance for the Livingston County, Illinois expresses an unmodified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the Livingston County, Illinois are reported in Part B of this Schedule.
7. The major program tested was the Coronavirus Relief Fund - CFDA #21.019.
8. Total federal expenditures for the fiscal year ended November 30, 2020 were \$1,574,152, and major programs tested represented 60.33% of that total.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. Livingston County, Illinois was not determined to be a low-risk auditee.

B. FINDINGS AND QUESTIONED COSTS – MAJOR PROGRAMS

None reported.

C. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

None reported.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

None reported.