

**LIVINGSTON COUNTY, ILLINOIS**  
**ANNUAL FINANCIAL REPORT**  
**NOVEMBER 30, 2021**

# 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, 2021, 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, 2021, 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, 2020, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 7, 2021, 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 21, 2022, 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 21, 2022



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

## **LIVINGSTON COUNTY, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021**

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This section of the Livingston County's Annual Financial Report presents its Management's Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2021. 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 \$8,562,789 to \$99,857,379 in 2021 from \$91,294,590 in 2020.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$8,562,789 on the government-wide financial statements.
- During the current fiscal year, \$452,941 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 American Rescue Plan Act contributed \$3,462,103 to the County's gross revenue.
- The County's General Fund ended the year with a fund balance of \$31,207,947 which represents a 2.01% decrease from the prior year. The Public Health Fund ended the year with a fund balance of \$1,912,812, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,805,614, the Mental Health Fund ended the year with a fund balance of \$1,354,589, and the American Rescue Plan Act Fund ended the year with a fund balance of \$3,446,038. Overall, the County's governmental funds ended the year with a fund balance of \$49,313,008 which represents an increase of 9.76% over the prior year.
- The General Fund's total expenditures of \$18,335,031 were \$4,029,655 less than the \$22,364,686 budgeted for the 2021 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 \$237,668 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, 2021

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#### **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, the Mental Health Fund, and the American Rescue Plan Act 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, 2021

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

- *Fiduciary funds:* The County acts as a trustee for these funds. The County is responsible for the fiduciary funds' assets which can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We excluded these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements: The Notes to the Financial Statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Required Supplementary Information: The Management's Discussion and Analysis, the Major Funds' Budgetary Comparison Schedules, IMRF and Other Post-Employment Benefits Schedules of Funding Progress, and Notes to Required Supplementary Information represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide financial statements, fund financial statements, and notes (referred to as "the basic financial statements").

Other Supplementary Information: This part of the annual report includes optional financial information such as combining and individual fund statements for the non-major funds (shown in the fund financial statements in a single column). This other supplemental financial information is provided to address certain specific needs of various users of the County's annual report.

Other Required Reporting: The County's financial statements have been audited in accordance with Government Auditing Standards. The Independent Auditors' Report resulting from this audit is included in this section of the report.

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, 2021**

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#### **Overview of Livingston County Financial Procedures:**

Livingston County's discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues facing the County;
- Provide an overview of the County's financial activity;
- Identify changes in the County's financial position that could impact its ability to address the subsequent year's challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Independent Auditors' Report and the County's audited financial statements.

Governmental financial statements summarize fund-type information on a current financial resource basis. The County's financial statements present two different perspectives each with a different snapshot of the County's finances. The financial statement's focus is on both the County as a whole through the consolidated statements and on the major individual funds. Either perspective allows the reviewer to address relevant questions.

The County's population increased slightly from 2020 to 2021, and is estimated to be 35,815 for 2021. 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, 2021

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#### Overview of Livingston County Financial Procedures:

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

- Illinois Municipal Retirement Fund – This fund is used to contribute to the public employee pension system. The fund has four sources of revenue: property taxes, employee contributions, replacement taxes and interest income. The two principal sources are the property tax levies and employer contributions to cover the expense. The County'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 decreased from 7.94% in 2020 to 7.60% for 2021, a 4.28% decrease. The Sheriff's Law Enforcement Personnel Plan rate decreased from 23.55% in 2020 to 20.46% in 2021, a 13.12% decrease.
- Mental Health Fund – This fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). The primary sources of funding for Mental Health are annual property taxes and various grants from DHS. The Mental Health Board operates behavior health and case management services.
- American Rescue Plan Act Fund – This fund is used to account for the grant receipts and expenditures of the American Rescue Plan Act. The basic purpose of this fund is to track all grant related revenues and expenditures related to the American Rescue Plan Act Grant.

##### 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	Payroll Clearing Fund
Federal Tax Payment Fund	Payroll Account Direct Deposit Fund
DUI Fines Fund	Community Development Block Grant Fund

# LIVINGSTON COUNTY, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021

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

#### Condensed Financial Information

Statement of Net Position			
	Governmental Activities		% Change
	2021	2020	2020-2021
<u>Assets</u>			
Current and other assets	\$ 66,170,810	57,135,702	15.81%
Capital assets	52,999,099	50,802,043	4.32%
Total assets	119,169,909	107,937,745	10.41%
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions & OPEB	2,665,112	2,431,735	9.60%
Total deferred outflows	2,665,112	2,431,735	9.60%
<u>Liabilities</u>			
Current and other liabilities	1,846,217	1,796,540	2.77%
Long-term liabilities	2,967,917	3,960,287	-25.06%
Total liabilities	4,814,134	5,756,827	-16.38%
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	9,242,622	9,101,083	1.56%
Deferred outflows from pensions	7,920,886	4,216,980	87.83%
Total deferred inflows	17,163,508	13,318,063	28.87%
<u>Net Position</u>			
Net investment in capital assets	52,463,997	50,195,747	4.52%
Restricted	10,225,015	6,216,411	64.48%
Unrestricted	37,168,367	34,882,432	6.55%
Total net position	\$ 99,857,379	91,294,590	9.38%

#### *Assets:*

At November 30, 2021, total governmental assets, excluding deferred outflows of resources, were \$119,169,909 compared to \$107,937,745 at November 30, 2020. Cash, investments, and receivables increased, resulting in an overall increase in total assets.

#### *Liabilities:*

At November 30, 2021, total governmental liabilities, excluding deferred inflows of resources, were \$4,814,134, versus \$5,756,827 at November 30, 2020. The significant decrease is due primarily to a decrease in the net pension liability of \$704,719.

# LIVINGSTON COUNTY, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021

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

#### Condensed Financial Information (Continued)

##### *Net Position:*

At November 30, 2021, the County's governmental net position was \$99,857,379, an increase of \$8,562,789 from November 30, 2020.

	<b>Change in Net Position</b>		
	<b>Governmental Activities</b>		<b>% Change</b>
	<b>2021</b>	<b>2020</b>	<b>2020-2021</b>
Revenues:			
Program revenues:			
Charges for services	\$ 9,538,911	9,447,509	0.97%
Operating grants and contributions	6,034,078	3,639,170	65.81%
Capital grants and contributions	498,406	-	N/A
General revenues:			
Property taxes	9,047,330	8,820,430	2.57%
Other taxes	5,819,692	5,053,242	15.17%
Interest	125,410	277,658	-54.83%
Miscellaneous	283,935	362,459	-21.66%
Total revenues	<u>31,347,762</u>	<u>27,600,468</u>	<u>13.58%</u>
Program expenses:			
General and administration	4,833,602	5,187,684	-6.83%
Public safety	7,406,224	8,077,405	-8.31%
Judiciary and court related	2,975,964	3,312,700	-10.17%
Public health and welfare	4,379,651	4,949,122	-11.51%
Transportation	3,168,993	3,217,188	-1.50%
Interest	20,539	13,655	50.41%
Total expenses	<u>22,784,973</u>	<u>24,757,754</u>	<u>-7.97%</u>
Change in net position	<u>8,562,789</u>	<u>2,842,714</u>	<u>201.22%</u>
Net position, beginning of year, as originally stated	<u>91,294,590</u>	<u>88,408,483</u>	<u>3.26%</u>
Prior period adjustment	<u>-</u>	<u>43,393</u>	<u>-100.00%</u>
Net position at beginning of year, as restated	<u>91,294,590</u>	<u>88,451,876</u>	<u>3.21%</u>
Net position, end of year	<u>\$ 99,857,379</u>	<u>91,294,590</u>	<u>9.38%</u>



## LIVINGSTON COUNTY, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021

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

##### Condensed Financial Information (Continued)

###### *Total Revenues:*

Governmental revenues increased by \$3,747,294 from fiscal year 2020 to fiscal year 2021, primarily because the County received the American Rescue Plan Act to assist with the COVID-19 pandemic and capital expenditures. Property taxes and revenues from other taxes also increased, while interest income decreased due to declining rates.

###### *Total Expenses:*

Total governmental expenses decreased \$1,972,781 for the year ended November 30, 2021 compared to the year ended November 30, 2020. The decrease is roughly 7.97% and can be attributed to an decrease in overall personnel expenses due to the slower spread of the 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>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
General and administration	\$ 4,833,602	5,187,398	(106,987)	3,559,898
Public safety	7,406,224	8,067,772	4,064,795	4,224,736
Judiciary and court related	2,975,964	3,312,700	1,717,392	2,174,202
Public health and welfare	4,379,651	4,949,122	(1,294,131)	(682,847)
Transportation	3,168,993	3,217,188	2,311,970	2,381,431
Interest	20,539	13,655	20,539	13,665
Total	<u>\$ 22,784,973</u>	<u>24,747,835</u>	<u>6,713,578</u>	<u>11,671,085</u>

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

## LIVINGSTON COUNTY, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021

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#### **Analysis of the County's Financial Position and Results of Operations:**

The County remains in good financial position. There are ample cash reserves to prevent cash flow problems.

The County population has increased slightly since the most recent census.

#### **Analysis of significant variances between original and final budget amounts:**

##### **General Fund:**

In total, expenses of the General Fund (including all general fund accounts) were less than budgeted expenses by \$4,029,655. Within the General Fund, the General Account's expenditures were \$237,668 less than budgeted.

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

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

#### **Capital Assets**

At November 30, 2021, the Livingston County had \$52,999,099 invested in governmental capital assets. See Note 4 for more information on capital assets. The large increase in construction in progress is due to the addition of the new Public and Mental Health building, not placed into service until after November 30, 2021.

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

	<b>Governmental Activities</b>	
	<b><u>2021</u></b>	<b><u>2020</u></b>
Land	\$ 2,679,430	2,679,430
Construction in progress	4,107,988	178,153
Buildings	38,091,292	39,032,402
Infrastructure	5,040,474	5,444,120
Vehicles	451,890	494,956
Machinery and equipment	558,731	658,808
Computer equipment	300,341	349,698
Dispatch equipment	1,768,954	1,964,475
Totals	<u>\$ 52,999,099</u>	<u>50,802,043</u>

## **LIVINGSTON COUNTY, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021**

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#### **Long-Term Obligations**

At November 30, 2021, the County had \$2,723,824 in long-term obligations outstanding, including \$535,102 in capital lease payable. This amount does not include the net pension asset. 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, 2021

(With Comparative Figures for November 30, 2020)

	2021	2020
<u>Assets</u>		
Cash on hand and in bank	\$ 21,587,332	24,960,653
Certificates of deposit	15,562,448	9,779,711
Other investments	11,434,345	9,600,645
Receivables (net of estimated uncollectible):		
Accounts	1,107,156	1,371,135
Accrued interest	7,100	16,205
Property taxes	9,641,084	9,332,070
Due from State of Illinois	744,193	691,915
Prepays	3,000	-
Inventories	22,554	25,491
Net pension asset	6,061,598	1,357,877
Capital assets:		
Land and construction in progress	6,787,418	2,857,583
Other capital assets, net of accumulated depreciation	46,211,681	47,944,460
Total capital assets	52,999,099	50,802,043
Total assets	119,169,909	107,937,745
<u>Deferred Outflows of Resources</u>		
Deferred outflows from retirement benefits	210,909	246,837
Deferred outflows from pensions	2,454,203	2,184,898
Total deferred outflows of resources	2,665,112	2,431,735
<u>Liabilities</u>		
Accounts payable	715,557	835,050
Accrued items	835,135	886,405
Due to others	6,552	3,891
Capital lease payable:		
Due in one year	76,428	71,194
Due in more than one year	458,674	535,102
Compensated absences:		
Due in one year	212,545	214,576
Due in more than one year	1,204,422	1,215,930
Net pension liability	533,066	1,237,785
Net OPEB liability	771,755	756,894
Total liabilities	4,814,134	5,756,827
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	9,242,622	9,101,083
Deferred inflows from retirement benefits	191,100	208,537
Deferred inflows from pensions	7,729,786	4,008,443
Total deferred inflows of resources	17,163,508	13,318,063
<u>Net Position</u>		
Net investment in capital assets	52,463,997	50,195,747
Restricted for:		
Roads and bridges	1,651,831	1,339,896
Retirement	2,616,725	2,663,988
Public health and welfare	354,618	317,520
Judiciary and court related	331,796	289,559
Public safety	187,667	180,363
Recordkeeping	401,484	272,449
General government	4,009,266	471,937
Insurance	671,628	680,699
Unrestricted	37,168,367	34,882,432
Total net position	\$ 99,857,379	91,294,590

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, 2021

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

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2021	2020
Governmental activities:						
General and administration	\$ 4,833,602	1,425,207	3,515,316	-	106,921	(3,559,898)
Public safety	7,406,224	2,753,026	588,403	-	(4,064,795)	(4,224,736)
Judiciary and court related	2,975,964	918,028	340,544	-	(1,717,392)	(2,174,202)
Public health and welfare	4,378,651	4,083,967	1,589,815	-	1,295,131	682,847
Transportation	3,168,993	358,617	-	498,406	(2,311,970)	(2,381,431)
Unallocated interest	20,539	-	-	-	(20,539)	(13,655)
Total governmental activities	22,783,973	9,538,845	6,034,078	498,406	(6,712,644)	(11,671,075)
Total primary government	\$ 22,783,973	9,538,845	6,034,078	498,406	(6,712,644)	(11,671,075)
General revenues:						
Taxes:						
Property taxes					\$ 9,047,330	8,820,430
Replacement tax					725,605	413,329
Sales tax					1,792,824	1,469,927
State income tax					2,118,671	1,821,238
Video gaming tax					27,169	15,248
Cannabis use tax					16,825	7,113
Motor fuel taxes					1,138,598	1,326,387
Interest					125,410	277,658
Miscellaneous					283,001	362,459
Total general revenues					15,275,433	14,513,789
Change in net position					8,562,789	2,842,714
Net position, beginning of year, as originally reported					91,294,590	88,408,483
Prior period adjustment					-	43,393
Net position at beginning of year, as restated					91,294,590	88,451,876
Net position, end of year					\$ 99,857,379	91,294,590

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

## LIVINGSTON COUNTY, ILLINOIS

## STATEMENT C

## Balance Sheet - Governmental Funds

November 30, 2021

(With Comparative Figures for November 30, 2020)

	Major Governmental Funds						Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	American Rescue Plan	Non-major Governmental Funds	2021	2020
<u>Assets</u>								
Cash on hand and in bank	\$ 14,610,235	1,694,123	127,124	1,327,027	43,533	3,785,290	21,587,332	24,960,653
Certificates of deposit	6,156,448	15,000	1,750,000	-	3,400,000	4,241,000	15,562,448	9,779,711
Other investments	9,794,424	-	-	-	-	1,639,921	11,434,345	9,600,645
Receivables, net:								
Accounts receivable	861,758	-	-	-	2,505	242,893	1,107,156	1,371,135
Accrued interest	7,100	-	-	-	-	-	7,100	16,205
Property taxes	3,992,608	476,674	1,028,252	948,984	-	3,194,566	9,641,084	9,332,070
Due from State of Illinois	481,004	263,189	-	-	-	-	744,193	691,915
Prepaid items	-	-	-	-	-	3,000	3,000	-
Inventories	-	22,554	-	-	-	-	22,554	25,491
Total assets	<u>\$ 35,903,577</u>	<u>2,471,540</u>	<u>2,905,376</u>	<u>2,276,011</u>	<u>3,446,038</u>	<u>13,106,670</u>	<u>60,109,212</u>	<u>55,777,825</u>
<u>Liabilities</u>								
Accounts payable	\$ 278,944	34,492	-	-	-	402,121	715,557	835,050
Accrued items	586,686	67,236	114,762	12,357	-	50,432	831,473	882,256
Due to others	-	-	-	-	-	6,552	6,552	3,891
Total liabilities	<u>865,630</u>	<u>101,728</u>	<u>114,762</u>	<u>12,357</u>	<u>-</u>	<u>459,105</u>	<u>1,553,582</u>	<u>1,721,197</u>
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	<u>3,830,000</u>	<u>457,000</u>	<u>985,000</u>	<u>909,065</u>	<u>-</u>	<u>3,061,557</u>	<u>9,242,622</u>	<u>9,101,083</u>
<u>Fund Balance</u>								
Non-spendable	-	22,554	-	-	-	3,000	25,554	25,491
Restricted	671,628	-	1,805,614	-	3,446,038	4,301,735	10,225,015	6,216,411
Committed	2,603,699	-	-	-	-	649,837	3,253,536	3,134,142
Assigned	17,918,287	1,890,258	-	1,354,589	-	4,631,436	25,794,570	27,302,189
Unassigned	10,014,333	-	-	-	-	-	10,014,333	8,277,312
Total fund balance (deficit)	<u>31,207,947</u>	<u>1,912,812</u>	<u>1,805,614</u>	<u>1,354,589</u>	<u>3,446,038</u>	<u>9,586,008</u>	<u>49,313,008</u>	<u>44,955,545</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 35,903,577</u>	<u>2,471,540</u>	<u>2,905,376</u>	<u>2,276,011</u>	<u>3,446,038</u>	<u>13,106,670</u>	<u>60,109,212</u>	<u>55,777,825</u>

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

## LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

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

(CONTINUED)

November 30, 2021

(With Comparative Figures for November 30, 2020)

	<u>November 30,</u>	
	<u>2021</u>	<u>2020</u>
Total fund balance for governmental funds	\$ 49,313,008	44,955,545
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	86,681,944	82,413,727
Accumulated depreciation	(33,682,845)	(31,611,684)
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	(3,662)	(4,149)
Capital lease payable	(535,102)	(606,296)
Compensated absences	(1,416,967)	(1,430,506)
Net pension (liability) asset, net	5,528,532	120,092
Net OPEB liability	(771,755)	(756,894)
Deferred inflows and outflows of resources related to pensions and retirement benefits are not reported in the governmental funds.		
Deferred outflows	2,665,112	2,431,735
Deferred inflows	(7,920,886)	(4,216,980)
Net position of governmental activities	<u>\$ 99,857,379</u>	<u>91,294,590</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, 2021

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

	Major Governmental Funds					Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	American Rescue Plan		2021	2020
Revenues:								
Property taxes	\$ 3,692,142	446,694	982,063	906,397	-	3,020,034	9,047,330	8,820,430
Replacement tax	725,605	-	-	-	-	-	725,605	413,329
Sales tax	1,792,824	-	-	-	-	-	1,792,824	1,469,927
State income tax	2,118,671	-	-	-	-	-	2,118,671	1,821,238
Video gaming tax	27,169	-	-	-	-	-	27,169	15,248
Cannabis use tax	16,825	-	-	-	-	-	16,825	7,113
Operating and capital grants / contributions	3,798,540	1,572,758	-	17,057	3,462,103	536,994	9,387,452	6,793,154
Motor fuel tax allotments	-	-	-	-	-	1,138,598	1,138,598	1,326,387
Licenses and permits	9,446	3,150	-	-	-	-	12,596	8,958
Fees, fines, and charges for services	4,887,402	380,439	-	123,867	-	1,121,961	6,513,669	6,171,277
Collector's interest and costs	157,612	-	-	-	-	-	157,612	111,939
Interest	99,937	1,438	4,175	361	5,635	13,864	125,410	277,713
Rent	171,703	-	-	-	-	-	171,703	187,135
Other revenue	34,152	102	-	3,073	-	73,971	111,298	176,620
Total revenues	17,532,028	2,404,581	986,238	1,050,755	3,467,738	5,905,422	31,346,762	27,600,468
Expenditures:								
Current:								
General and administration	3,650,748	-	-	-	-	275,767	3,926,515	3,989,184
Public safety	6,353,958	-	-	-	-	119,199	6,473,157	6,159,344
Judiciary and court related	2,258,818	-	-	-	-	71,132	2,329,950	2,261,747
Public health and welfare	45,949	2,220,815	-	1,109,802	21,700	518,846	3,917,112	3,996,620
Transportation	33,792	-	-	-	-	1,738,977	1,772,769	1,569,072
Employee benefits	783,319	-	1,015,330	-	-	762,388	2,561,037	2,571,245
Other expenditures	216,734	-	-	-	-	-	216,734	398,495
Debt service - capital lease	92,220	-	-	-	-	-	92,220	87,398
Capital outlay	4,899,493	-	-	-	-	800,312	5,699,805	2,569,783
Total expenditures	18,335,031	2,220,815	1,015,330	1,109,802	21,700	4,286,621	26,989,299	23,602,888

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, 2021

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

	Major Governmental Funds						Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	American Rescue Plan	Non-major Governmental Funds	2021	2020
Excess (deficiency) of revenues over (under) expenditures	\$ (803,003)	183,766	(29,092)	(59,047)	3,446,038	1,618,801	4,357,463	3,997,580
Other financing sources (uses):								
Transfers in	182,750	5,970	-	-	-	1	188,721	260,475
Transfers out	(5,971)	-	-	-	-	(182,750)	(188,721)	(260,475)
Total other financing sources (uses)	176,779	5,970	-	-	-	(182,749)	-	-
Net change in fund balance	(626,224)	189,736	(29,092)	(59,047)	3,446,038	1,436,052	4,357,463	3,997,580
Fund balance, beginning of year	31,834,171	1,723,076	1,834,706	1,413,636	-	8,149,956	44,955,545	40,914,572
Prior period adjustment	-	-	-	-	-	-	-	43,393
Fund balance, end of year	\$ 31,207,947	1,912,812	1,805,614	1,354,589	3,446,038	9,586,008	49,313,008	44,955,545

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, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)

	November 30,	
	2021	2020
Net change in fund balances- total governmental funds	\$ 4,357,463	3,997,580
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	4,348,064	1,291,967
Capital asset disposals, net	(6,959)	-
Depreciation expense	(2,144,049)	(2,119,782)
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	71,194	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	487	(1,831)
Compensated absences	13,539	260,417
Net pension liability (asset), net	1,956,402	(613,142)
Other postemployment benefits	(33,352)	(48,069)
Change in net position of governmental activities	\$ 8,562,789	2,842,714

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, 2021**

**(With Comparative Figures for November 30, 2020)**

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Agency Funds	November 30,	
			2021	2020
<u>Assets</u>				
Cash on hand and in bank	\$ 499,877	6,125,391	6,625,268	6,296,625
Certificates of deposit	1,000,000	76,082	1,076,082	25,582
Other investments	4,278,685	-	4,278,685	3,625,613
Receivables:				
Accounts receivable	12,752	-	12,752	-
Delinquent taxes	-	-	-	3,168
Due from State of Illinois	916,542	-	916,542	261,692
Total assets	<u>\$ 6,707,856</u>	<u>6,201,473</u>	<u>12,909,329</u>	<u>10,212,680</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 252,614	-	252,614	136,019
Due to taxing bodies	-	3,691,458	3,691,458	2,373,872
Due to others	-	2,510,015	2,510,015	2,368,159
Total liabilities	<u>252,614</u>	<u>6,201,473</u>	<u>6,454,087</u>	<u>4,878,050</u>
Net Position:				
Restricted for township transportation projects	<u>6,455,242</u>	<u>-</u>	<u>6,455,242</u>	<u>5,334,630</u>
Total liabilities and net position	<u>\$ 6,707,856</u>	<u>6,201,473</u>	<u>12,909,329</u>	<u>10,212,680</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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Year Ended November 30,	
	2021	2020
Additions		
State of Illinois	\$ 5,082,511	3,688,997
Rebuild Illinois grant	1,799,846	1,799,846
Interest on investments	4,874	24,502
Total additions	6,887,231	5,513,345
Deductions		
Transportation	5,766,619	3,213,251
Net additions (deductions)	1,120,612	2,300,094
Net position, beginning of year	5,334,630	3,034,536
Net position, end of year	\$ 6,455,242	5,334,630

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

***NOTES TO BASIC FINANCIAL STATEMENTS***

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2021**

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

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

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

*A. The Financial Reporting Entity*

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, the County is a municipal corporation governed by an elected 24-member board, and is the primary government in these financial statements. The County provides a full range of municipal services for all the residents of the County.

The financial statements present the County (the primary government) as a whole. As defined by GASB, component units are legally separate entities that are included in the County's reporting entity because of the significance of their operating or financial relationships with the County. Based on the following criteria, there are no component units reflected in the accompanying financial statements. Additionally, Livingston County is not dependent on any other entity.

**Individual Component Unit Disclosures**

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Livingston County are financially accountable. Livingston County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Livingston County (i.e., entitled to or can assess the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for debt of the organization).

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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

*A. The Financial Reporting Entity (Continued)*

**Individual Component Unit Disclosures (Continued)**

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

Other Districts

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

*B. Government-Wide and Fund Financial Statements*

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. An exception is made for certain fees that represent direct costs and user fees, which have not been eliminated. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not have any business-type activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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



Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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

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

Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the private purpose trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 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.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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

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

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

1. Tort Judgment Account – to account for property tax revenues received for payment of general insurance expenses. 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.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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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.

American Rescue Plan Act Fund – this fund is used to account for the collection of American Rescue Plan Act (ARPA) grant revenues and expenditures related to the ARPA grants.

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, 2021

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

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

Basis of Accounting

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 2020 are reflected as revenues in fiscal year 2021, and amounted to \$8,642,382 including \$398,464 received subsequent to year-end and recorded as accounts receivable on the accompanying financial statements. Amounts not collected by the Collector by November 30, 2021 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 2021 in the amount of \$9,242,622 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 2022.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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**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 2021.

*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, 2021

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**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 \$3,000 of prepaid items as of November 30, 2021.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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

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

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

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

*O. Pensions*

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

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

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

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Livingston County Postretirement Health Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Plan has no assets at November 30, 2021.

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

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2021**

**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 2021 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	\$ 52,999,099
Less: Long-term obligations payable	<u>(535,102)</u>
Net investment in capital assets	<u><u>\$ 52,463,997</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, 2021**

**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, 2021:

Inventory	\$ 22,554
Prepaid items	<u>3,000</u>
Total	<u>\$ 25,554</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, 2021:

Roads and bridges	\$1,651,831
Retirement	2,616,725
Public health and welfare	354,618
Judiciary and court related	331,796
Public safety	187,667
Recordkeeping	401,484
General government	4,009,266
Insurance	<u>671,628</u>
Total	<u>\$10,225,015</u>

# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2021

### 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, 2021:

Roads and bridges	\$ 223,404
Judiciary and court related	191,189
Public safety	130,464
Recordkeeping	92,482
General government	<u>2,615,997</u>
Total	<u>\$3,253,536</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, 2021:

Roads and bridges	\$ 3,987,002
Public health and welfare	3,635,234
Judiciary and court related	8,466
Public safety	16,149
Recordkeeping and general government	239,432
Insurance	70,396
Capital projects	<u>17,847,891</u>
Total	<u>\$ 25,794,570</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 \$10,014,333 at November 30, 2021.

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, 2021**

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

*T. Use of Estimates in Preparing Financial Statements*

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

**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, 2021, none of the County's bank balance of \$26,985,883 (excluding agency fund balances) was exposed to custodial credit risk.

# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2021

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

#### Investments

As of November 30, 2021, the County's investments were as follows:

	Primary Government	
	Carrying Amount	Market Value
Certificates of deposit	\$ 15,562,448	15,562,448
Investment pools	11,434,345	11,434,345
Total investments	<u>\$ 26,996,793</u>	<u>26,996,793</u>

#### Interest Rate Risk

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

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

	Primary Government				
	Remaining Maturity (in Months)				
	12 months or less	13-24 months	25-60 months	61+ months	Total
Certificates of deposit	\$ 14,756,975	305,473	500,000	-	15,562,448
Investment pools	11,434,345	-	-	-	11,434,345
Total investments	<u>\$ 26,191,320</u>	<u>305,473</u>	<u>500,000</u>	<u>-</u>	<u>26,996,793</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, 2021, 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, 2021

#### 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, 2021	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	\$ 15,562,448	-	15,562,448	-
Investment pools	11,434,345	4,074,114	7,360,231	-
Total Primary Government	<u>\$ 26,996,793</u>	<u>4,074,114</u>	<u>22,922,679</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, 2021, 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, 2021

### NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2021 was as follows:

	Primary Government		
	Balance as of December 1, 2020	Additions	Deletions
			Balance as of November 30, 2021
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,679,430	-	-
Construction in progress	178,153	3,929,835	-
Total capital assets not being depreciated	2,857,583	3,929,835	-
Depreciable capital assets:			
Buildings	53,631,045	87,598	-
Infrastructure	15,379,296	-	-
Vehicles	2,905,099	278,083	(79,847)
Machinery and equipment	2,534,840	52,549	-
Computer equipment	1,790,777	-	-
Computer software	485,839	-	-
Dispatch equipment	2,829,247	-	-
Total depreciable capital assets	79,556,144	418,230	(79,847)
Less accumulated depreciation:			
Buildings	(14,598,643)	(1,028,708)	-
Infrastructure	(9,935,176)	(403,646)	-
Vehicles	(2,410,142)	(314,191)	72,888
Machinery and equipment	(1,876,033)	(152,626)	-
Computer equipment	(1,441,078)	(49,358)	-
Computer software	(485,839)	-	-
Dispatch equipment	(864,773)	(195,520)	-
Total accumulated depreciation	(31,611,684)	(2,144,049)	72,888
Total capital assets being depreciated, net	47,944,460	(1,725,820)	(6,959)
Governmental activities capital assets, net	\$ 50,802,043	2,204,016	(6,959)

Capital purchases for the year ended November 30, 2021 primarily consisted of work in progress for the new Public Health Building (\$3,929,835), a fire alarm system (\$59,054), and multiple sheriff vehicles (\$278,083).

# LIVINGSTON COUNTY, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2021

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

Depreciation expense was charged to functions / programs as follows:

Governmental activities:	
General government	\$ 315,078
Public safety	862,418
Judiciary and court related	389,547
Public health and welfare	9,767
Transportation	<u>567,238</u>
Total governmental activities	<u>\$ 2,144,049</u>

### NOTE 5: LONG-TERM DEBT

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

	Balance, December 1, 2020	Additions	Deductions	Balance, November 30, 2021	Due Within One Year
Capital lease payable	\$ 606,296	-	71,194	535,102	76,428
Compensated absences	1,430,506	226,852	240,391	1,416,967	212,545
Net pension liability (asset) - Note 7	(120,092)	-	5,408,440	(5,528,532)	-
Net OPEB liability - Note 8	<u>756,894</u>	<u>14,861</u>	<u>-</u>	<u>771,755</u>	<u>-</u>
Total long-term debt	<u>\$ 2,673,604</u>	<u>241,713</u>	<u>5,720,025</u>	<u>(2,804,708)</u>	<u>288,973</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 \$535,102 and will be paid out of the General Fund.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Payments are due annually as follows:

Year Ending November 30,	Principal	Interest	Total Payment
2022	\$ 76,428	18,555	94,984
2023	81,930	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>\$ 535,102</u>	<u>67,617</u>	<u>602,719</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, 2021:

Assessed valuation (2020)	<u>\$ 813,558,842</u>
Statutory debt limitation (2.875%)	\$ 23,389,817
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 23,389,817</u>



**Notes to Basic Financial Statements  
For the Year Ended November 30, 2021**

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**NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF**

***Plan Description***

The County's defined benefit pension plan for Regular, Sheriff's Law Enforcement Personnel, and Veteran's Assistance Commission employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

***Benefits Provided***

IMRF has three benefit plans. The majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. 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, 2021

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

#### **Membership**

As of December 31, 2020, the County's plan membership consisted of the following:

	RP	SLEP	VAC
Retirees and beneficiaries	255	26	1
Inactive, non-retired members	180	9	0
Active members	155	29	2
Total	590	64	3

#### **Contributions**

As set by statute, the County's Regular, SLEP, and VAC plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2020 and the fiscal year ended November 30, 2021 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	RP	SLEP	VAC	Total
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
County required contribution rate for 2020	7.94%	23.55%	5.99%	N/A
County required contribution rate for 2021	7.60%	20.46%	7.18%	N/A
County actual contributions for 2020	\$ 592,842	526,601	2,805	1,122,248
County actual contributions for fiscal year 2021	\$ 573,516	424,097	3,607	1,001,220

#### **Payable to the Pension Plan**

At November 30, 2021, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2021:

	Payable at November 30, 2021
Regular Plan	\$ 45,152
SLEP Plan	39,140
VAC Plan	468
Total	<u>\$ 84,760</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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

**Net Pension Liability (Asset)**

At December 31, 2020, 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	\$ 57,053,194	21,694,457	164,246	78,911,897
Plan Fiduciary Net Position	63,089,878	21,161,391	189,160	84,440,429
Net Pension Asset	<u>\$ (6,036,684)</u>	<u>-</u>	<u>(24,914)</u>	<u>(6,061,598)</u>
Net Pension Liability	<u>\$ -</u>	<u>533,066</u>	<u>-</u>	<u>533,066</u>
Net Pension Liability (Asset)	<u>\$ (6,036,684)</u>	<u>533,066</u>	<u>(24,914)</u>	<u>(5,528,532)</u>

The net pension liabilities (assets) were measured as of December 31, 2020, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2020.

**Changes in the Net Pension Liabilities**

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2020, are included as Required Supplementary Information. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2020.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2019	\$ 75,711,485	75,831,577	(120,092)
Changes for the year:			
Service cost	1,109,280	-	1,109,280
Interest on the total pension liability	5,381,425	-	5,381,425
Benefit changes	-	-	-
Differences between expected and actual experience	1,452,683	-	1,452,683
Assumption changes	(663,841)	-	(663,841)
Employer contributions	-	1,122,248	(1,122,248)
Employee contributions	-	505,810	(505,810)
Net plan investment income	-	11,069,914	(11,069,914)
Benefit payments and refunds	(4,079,135)	(4,079,135)	-
Other	-	(9,985)	9,985
Net changes	<u>3,200,412</u>	<u>8,608,852</u>	<u>(5,408,440)</u>
Balances at December 31, 2020	<u>\$ 78,911,897</u>	<u>84,440,429</u>	<u>(5,528,532)</u>

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2021**

**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, 2020:

- 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 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- 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, IMRF specific mortality rates were 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.
- For active members, IMRF specific mortality rates were 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, 2020:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	6.35%
International Equity	18%	7.65%
Fixed Income	28%	1.40%
Real Estate	9%	7.10%
Alternative Investments	7%	3.90-10.35%
Cash Equivalents	<u>1%</u>	0.70%
Total	100%	

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2021**

**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, 2020 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>VAC</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	2.00%	2.00%	2.00%
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	Current	1% Increase
	<u>(6.25%)</u>	<u>Discount Rate</u>	<u>(8.25%)</u>
		<u>(7.25%)</u>	
Total Pension Liability	\$ 63,759,578	57,053,194	51,732,736
Plan Fiduciary Net Position	63,089,878	63,089,878	63,089,878
Net Pension Liability/(Asset)	<u>\$ 669,700</u>	<u>(6,036,684)</u>	<u>(11,357,142)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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

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

<b>SLEP Plan</b>			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 24,647,160	21,694,457	19,284,951
Plan Fiduciary Net Position	21,161,391	21,161,391	21,161,391
Net Pension Liability/(Asset)	<u>\$ 3,485,769</u>	<u>533,066</u>	<u>(1,876,440)</u>
<b>VAC Plan</b>			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 177,673	164,246	152,584
Plan Fiduciary Net Position	189,160	189,160	189,160
Net Pension Liability/(Asset)	<u>\$ (11,487)</u>	<u>(24,914)</u>	<u>(36,576)</u>
<b>County Total</b>			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 88,584,411	78,911,897	71,170,271
Plan Fiduciary Net Position	84,440,429	84,440,429	84,440,429
Net Pension Liability/(Asset)	<u>\$ 4,143,982</u>	<u>(5,528,532)</u>	<u>(13,270,158)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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, 2021, the County recognized pension benefit of (\$939,601). At November 30, 2021, 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	\$ 1,343,892	(480,184)
Changes in assumptions	267,661	(467,872)
Net difference between projected and actual earnings on pension plan investments	-	(6,781,730)
Contributions subsequent to the measurement date	842,650	-
Total	<u>\$ 2,454,203</u>	<u>(7,729,786)</u>

In the table above, \$842,650 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:

	<u>Net Deferred Outflows (Inflows) of Resources</u>			
Calendar Year Ending December 31,	Regular Plan	SLEP	VAC	Total
2021	(1,641,297)	(285,974)	(4,594)	(1,931,865)
2022	(667,176)	38,933	(1,695)	(629,938)
2023	(2,124,895)	(495,278)	(5,373)	(2,625,546)
2024	(872,856)	(70,322)	(2,230)	(945,408)
2025	-	14,524	-	14,524
Thereafter	-	-	-	-
Total	<u>\$ (5,306,224)</u>	<u>(798,117)</u>	<u>(13,892)</u>	<u>(6,118,233)</u>

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2021**

**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, 2021, 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, 2021, were \$35,412.

***Net OPEB Liability***

At November 30, 2021, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 771,755
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u><u>\$ 771,755</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, 2019, rolled forward to December 1, 2020.



Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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, 2021, is included as Required Supplementary Information in this report.

***Actuarial Assumptions***

The following are the methods and assumptions used to determine total pension liability at November 30, 2021:

- 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, 2020 IMRF Actuarial Valuation Report.
- Retirement rates were based on the December 31, 2020 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, 2021.

***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)	\$ 718,356	771,755	828,830

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2021**

**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>\$ 860,378</u>	<u>771,755</u>	<u>695,587</u>

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

For the year ended November 30, 2021, the County recognized OPEB expense of \$68,764. At November 30, 2021, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 54,979	124,335
Changes in assumptions	155,930	66,765
Net difference between projected and actual earnings on pension plan investments	-	-
Total	<u>\$ 210,909</u>	<u>191,100</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,	Deferred Outflows	Deferred Inflows
2022	\$ 35,927	28,554
2023	35,927	28,554
2024	35,927	28,554
2025	35,927	28,554
2026	35,927	28,554
Thereafter	31,274	48,330
Total	<u>\$ 210,909</u>	<u>191,100</u>

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2021**

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**NOTE 9: LEASE AGREEMENTS - LESSOR**

*A. Land – Agricultural Use*

The County has a lease agreement for 208 acres of land, to be used for agricultural purposes only. The lease agreement is on a year by year basis 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, 2021.

*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, 2021.

*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, 2021.

*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, 2021.

*E. Children's Advocacy Center*

On November 1, 2021, the County entered into a lease agreement with the Children's Advocacy Center for office space located in Pontiac, Illinois. The term of the lease is for 3 years. Rental payments are \$450 per month. The County recognized revenue of \$450 under this lease during the year ended November 31, 2021.

*F. Vermillion Valley Regional Emergency Communications Joint Authority*

Effective February 1, 2018, the County entered into a lease agreement with the newly-formed Vermillion Valley Regional Emergency Communications Joint Authority for dispatch equipment owned by the County. The term of the lease is for 12 months, and renews automatically each year. Rental payments are \$1 per year. The County recognized revenue of \$1 under this lease during the year ended November 30, 2021.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2021

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

Future minimum lease payments receivable under these leases total \$360,909 and are scheduled to be collected as follows:

	During the years ending November 30,
2022	\$ 32,763
2023	22,791
2024	11,919
2025	6,669
2026	6,669
Thereafter	280,098
Total	<u>\$ 360,909</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 \$5,500 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, 2021.

*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 \$6,006 for the year ended November 30, 2021.

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, 2021.

*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 and will continue on a yearly basis with quarterly payments of \$323. Total rent expense under this lease amounted to \$1,292 for the year ended November 30, 2021.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2021

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

*D. Livingston County Circuit Clerk*

In January of 2021, the Livingston County Circuit Clerk entered into a lease agreement for the rental of new postage meter, upon expiration of the old 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, 2021.

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, 2021.

In November of 2020, the Livingston County Circuit Clerk entered into a lease agreement for the rental of an additional copy machine. The term of the lease is 60 months with monthly payments of \$141. Total rent expense under this lease amounted to \$1,687 for the year ended November 30, 2021.

*E. Livingston County Clerk*

The Livingston County Clerk entered into an informal lease agreement for the rental of a copy machine. The term of the lease is on a year to year basis of with quarterly payments of \$150. Total rent expense under this lease amounted to \$1,740 for the year ended November 30, 2021.

*F. Supervisor of Assessments*

In July of 2020, the Livingston County Supervisor of Assessments entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with quarterly payments of \$315. Total rent expense under this lease amounted to \$1,260 for the year ended November 30, 2021.

*G. Livingston County Coroner*

In September of 2021, the Livingston County Coroner entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with quarterly payments of \$164. Total rent expense under this lease amounted to \$164 for the year ended November 30, 2021.

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2021

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

##### *H. 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, 2021.

##### *I. 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, 2021.

Future minimum lease payments under these agreements as of November 30, 2021 total \$51,604 and are due to be paid as follows:

Year ending November 30,	Minimum Lease Payments
2022	\$ 20,310
2023	14,916
2024	8,557
2025	7,331
2026	490
Total	<u>\$ 51,604</u>

**LIVINGSTON COUNTY, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2021**

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

Expenditures exceeded appropriations for the following individual funds for the year ended November 30, 2021:

Fund	Excess
Illinois Municipal Retirement Fund	\$ 40,330
American Rescue Plan Act Fund	21,700
Social Security Fund	12,388
Court Automation Fund	8,176
State's Attorney Drug Traffic Prevention Fund	5,872
Maintenance and Child Support Collection Fund	315
Animal Control - Low Cost Spay & Neuter Fees Fund	10,992
Circuit Clerk Operation and Administration Fund	5,219
DUI Fines Fund	13,316
Community Development Block Grant	12,100

**NOTE 12: INTER-FUND TRANSACTIONS**

Inter-fund transfers for the year ended November 30, 2021 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General:		
General account	\$ 167,016	879,014
Other accounts	1,177,364	642,145
General Fund total	1,344,380	1,521,159
Less: Intra-fund transfers	(1,338,409)	(1,338,409)
General Fund, net	5,971	182,750
Public Health	-	5,970
Non-major Special Revenue Funds	182,750	1
Totals	\$ 188,721	188,721

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

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2021**

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**NOTE 13: RISK MANAGEMENT**

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; ownership, maintenance, or use of a covered automobile; and natural disasters. The County purchases commercial, liability, and auto insurance for all risks of loss except workers' compensation. Settled claims have not exceeded this coverage in any of the past three fiscal years. The County currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

For risks of loss related to worker's compensation claims, the County participates together with other counties in the State of Illinois in the Illinois Public Risk Fund (IPRF). The County pays an annual premium to IPRF to purchase worker's compensation insurance coverage.

**NOTE 14: DISPATCH SERVICES**

In December 2016, the County entered into an intergovernmental agreement with the City of Fairbury, the City of Pontiac, the City of Streator, and the Village of Dwight to establish a 9-1-1 Authority, known as the Vermilion Valley Regional Emergency Communications Joint Authority ("VVRECJA" or "Vermilion Valley JETSB"). This agreement eliminated the operations of the LIVCOM ETSB and commenced operation of the VVRECJA, effective February 1, 2017. Upon commencement, all equipment and non-real estate assets of LIVCOM ETSB remained the property of Livingston County, but are leased to the new Authority for \$1.00 annually. The VVRECJA is governed by a Board of Directors, consisting of appointed representatives from each Member Entity, and each Member Entity pays an annual service fee, to be determined by the Board. The VVRECJA is a legally separate entity and operates on a calendar year.

Under the agreement, the County paid \$226,898 for dispatch services during the year ended November 30, 2021. No fees were payable to the Authority at November 30, 2021.

The County also acts as fiscal agent for the VVRECJA. The County received \$45,895 for these services during the year ended November 30, 2021.

**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, 2021**

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**NOTE 16: EARLY RETIREMENT OPTION**

During the year ended November 30, 2017, the County approved an early retirement incentive plan, under which eligible employees would receive a one-time payment of \$10,000, plus a \$30,000 deposit to a Health Retirement Account within 90 days of retirement should they choose to exercise the early retirement option. A total of 24 employees exercised this option, with 22 employees receiving payment during the year ended November 30, 2017, and the remaining 2 receiving payment during the year ended November 30, 2018. Payments totaling \$880,000 were made from the Pontiac Host Agreement Account (part of the County's General Fund). Payment of \$220,000 was made directly to the retirees through payroll, and \$660,000 was transferred to a Retiree Services agency account to be paid into the retirees' Health Retirement Accounts. At November 30, 2021, the Retiree Services account held \$244,551 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, 2021, the County abated property taxes totaling \$23,335 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 \$20,793 for the year ended November 30, 2021.

**NOTE 18: SUBSEQUENT EVENTS**

Management evaluated subsequent events through April 21, 2022, 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, 2021 as a result of events occurring between December 1, 2021 and April 21, 2022.

***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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Revenues:				
Property taxes	\$ 3,730,000	3,730,000	3,692,142	3,635,997
Replacement tax	359,000	359,000	725,605	413,329
Sales tax	1,345,000	1,345,000	1,792,824	1,469,927
State income tax	1,490,000	1,490,000	2,118,671	1,821,238
Video gaming tax	6,000	6,000	27,169	15,248
Cannabis use tax	6,000	6,000	16,825	7,113
Operating grants / contributions	3,831,260	3,831,260	3,798,540	4,654,439
Licenses and permits	5,000	5,000	9,446	7,073
Charges for services	4,898,512	4,578,512	4,887,402	4,562,079
Collector's interest and costs	100,000	100,000	157,612	111,939
Interest on investments	80,530	79,690	99,937	228,745
Rent	187,140	187,140	171,703	187,135
Other revenue	5,000	5,000	34,152	72,634
Total revenues	16,043,442	15,722,602	17,532,028	17,186,896
Expenditures:				
Current:				
General and administration	4,792,778	4,455,529	3,650,748	3,708,556
Public safety	5,986,848	6,353,472	6,353,958	6,107,618
Judiciary and court related	2,353,046	2,299,877	2,258,818	2,217,286
Public health and welfare	49,704	49,704	45,949	52,348
Employee benefits	947,000	783,981	783,319	798,459
Other expenditures	506,579	292,342	216,734	398,495
Debt service - capital lease	92,221	92,221	92,220	87,398
Capital outlay	7,936,510	7,936,510	4,899,493	1,423,424
Total expenditures	22,664,686	22,263,636	18,335,031	14,793,584
Excess (deficiency) of revenues over (under) expenditures	(6,621,244)	(6,541,034)	(803,003)	2,393,312
Other financing sources (uses):				
Transfers in	332,750	332,750	182,750	204,858
Transfers out	-	-	(5,971)	(55,617)
Proceeds from disposal of capital assets	(60,000)	(161,050)	-	-
Total other financing sources (uses)	272,750	171,700	176,779	149,241
Net change in fund balance	\$ (6,348,494)	(6,369,334)	(626,224)	2,542,553
Fund balance, beginning of year			31,834,171	29,269,622
Prior period adjustment			-	21,996
Fund balance, beginning of the year, adjusted			31,834,171	29,291,618
Fund balance, end of year			\$ 31,207,947	31,834,171

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations	Year Ended	
	Original & Final	November 30,	
		2021	2020
Revenues:			
Property taxes	\$ 448,042	446,694	423,753
T.B. clinic	22,000	1,173	2,074
BBO/Intensive Prenatal Care Management	93,000	57,336	55,408
Bioterrorism Preparedness	46,577	48,778	36,898
Childhood lead poisoning prevention	19,900	9,327	12,432
Community Care / ECIAAA (CCU)	157,105	127,122	143,663
COVID-19	44,881	-	46,826
Contact Tracing	608,603	345,960	261,409
CURE	17,900	-	-
Donations	10,500	14,973	9,027
Environmental Health	54,550	48,420	42,745
Early period screening diagnosis treatment	70,600	45,133	45,697
Family case management	124,730	95,594	89,091
Family planning program	68,500	81,637	44,742
Family planning program - youthcare	-	30,927	-
Healthy families of Illinois grant	197,233	194,233	201,396
Hubert estate	10,500	6,228	6,106
Humiston trust	21,000	21,000	-
IL Breast & Cervical Cancer Project	94,643	42,040	54,376
Illinois Tobacco Free Communities	20,000	16,297	12,460
Income from immunizations	165,200	111,035	174,360
Influx vaccination	-	13,157	-
Local health protection grant	75,708	81,424	119,871
Mass vaccination	-	190,000	-
Miscellaneous	2,700	102	1,230
Narcan	2,700	2,238	5,400
Non-Comm water	-	-	638
Oral health assessment	-	-	2,000
Other clinics	10,226	15,949	15,968
Other grants	-	-	93,092
Peer counseling	13,000	14,489	-
Potential grants	100,000	-	-
Public health nursing	-	1,000	610
SBHC Transfer in from Humiston	10,000	-	-
School based health clinic grant	82,920	66,815	151,988
Vector prevention grant	16,150	21,059	18,067
Vision and hearing grant	26,718	25,712	23,695
Wellness clinic	78,570	76,799	31,243
Women, infants, and children (WIC)	88,984	94,466	92,805
Women's Health Clinic	11,650	8,723	10,271
Grants in kind	350,000	47,303	186,658
Interest on investments	3,030	1,438	1,855
Total revenue	3,167,820	2,404,581	2,417,854

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations Original & Final	Year Ended November 30,	
		2021	2020
Expenditures:			
Personnel	\$ 1,686,489	1,472,968	1,340,982
Contractual	133,458	85,892	91,939
Credit card fees	-	1,800	1,250
Audit	1,200	1,550	-
Travel - mileage	56,802	33,153	31,602.00
Telephone	27,074	23,770	22,146
Postage	38,842	30,365	14,131
Rent	54,500	54,500	55,500
Nurses' supplies	253,368	27,950	19,785
Printing and educational materials	36,216	19,711	30,623
Office supplies	232,756	79,071	163,729
Copier lease	11,705	12,368	12,033
Dues and training expense	8,242	7,783	9,505
Humiston transfer	10,000	-	-
Miscellaneous	1,550	1,481	3,275
Lease / rental	22,000	-	-
Equipment and repair	22,866	36,379	53,589
Computer hardware and software	-	32,320	17,289
Donations	2,000	7,864	4,554
Advertising	-	7,852	2,518
Insurance - employee health	190,429	163,418	164,612
Contingency	10,000	-	-
Immunizations - vaccines	105,000	71,048	114,176
Immunization - grants in kind	-	49,572	56,800
WIC food instruments	350,000	-	126,409
Total expenditures	3,254,497	2,220,815	2,336,447
Excess (deficiency) of revenues over (under) expenditures	(86,677)	183,766	81,407
Other financing sources (uses):			
Transfers (out) in:			
General Fund	-	5,970	15,617
Total other financing sources (uses)	-	5,970	15,617
Net change in fund balance	\$ (86,677)	189,736	97,024
Fund balance, beginning of year		1,723,076	1,626,052
Fund balance, end of year		\$ 1,912,812	1,723,076

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, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)

	Appropriations Original & Final	Year Ended November 30,	
		2021	2020
Revenues:			
Property taxes	\$ 985,000	982,063	960,941
Interest on investments	1,250	4,175	10,401
Total revenue	986,250	986,238	971,342
Expenditures:			
County payment to Illinois Municipal Retirement	975,000	1,015,330	1,037,635
Total expenditures	975,000	1,015,330	1,037,635
Excess (deficiency) of revenue over (under) expenditures	11,250	(29,092)	(66,293)
Other financing sources (uses):			
Transfers in:			
General fund - replacement taxes	-	-	20,000
Total other financing sources (uses)	-	-	20,000
Net change in fund balance	\$ 11,250	(29,092)	(46,293)
Fund balance, beginning of year		1,834,706	1,880,999
Fund balance, end of year		\$ 1,805,614	1,834,706

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations Original & Final	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 909,065	906,397	906,722
Medicaid	25,000	17,057	20,977
Livingston County Commission on Children and Youth	46,000	44,027	48,505
377 Program administration	80,883	79,840	78,529
Interest on investments	700	361	576
Miscellaneous	2,400	3,073	2,353
Total revenues	1,064,048	1,050,755	1,057,662
Expenditures:			
Salaries	180,005	180,076	177,493
Board expenditures	750	-	-
Benefits	56,980	55,831	55,705
Purchases of services:			
Institute for Human Resources	565,242	560,608	551,118
IHR - Medicaid	18,750	19,644	30,389
Against domestic violence	37,774	37,774	37,774
Operation snowball	5,320	5,320	5,640
Futures Unlimited Case Management	224,014	224,014	218,869
Systems development	5,000	2,446	3,500
Audit	-	-	1,525
Lease/rent	6,500	6,500	6,500
Professional training, dues, and subscriptions	3,900	2,365	2,613
Travel, telephones, and meals	2,000	1,859	2,005
Contractual services - postage, leasing, and repairs	7,000	9,784	5,142
Commodities	3,235	3,026	3,619
Equipment	5,750	-	3,632
Miscellaneous	1,000	555	-
Total expenditures	1,123,220	1,109,802	1,105,524
Excess (deficiency) of revenues over (under) expenditures	\$ (59,172)	(59,047)	(47,862)
Fund balance, beginning of year		1,413,636	1,461,498
Fund balance, end of year		\$ 1,354,589	1,413,636

COUNTY OF LIVINGSTON, ILLINOIS  
AMERICAN RESCUE PLAN ACT FUND

SCHEDULE A-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)

	Appropriations Original & Final	Year Ended November 30,	
		2021	2020
Revenues:			
ARPA grant	\$ -	3,462,103	-
Interest on investments	-	5,635	-
Total revenues	-	3,467,738	-
Expenditures:			
Vaccination clinic	-	20,900	-
COVID-19 expenditures	-	800	-
Total expenditures	-	21,700	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	3,446,038	-
Fund balance, beginning of year		-	-
Fund balance, end of year		\$ 3,446,038	-



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,						
	2020	2019	2018	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>							
Service cost	\$ 697,486	705,526	659,004	802,277	828,914	832,449	862,899
Interest on the total pension liability	3,953,257	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	347,488	305,714	4,220	520,029	(506,498)	(222,606)	(86,018)
Assumption changes	(506,573)	-	1,483,191	(1,592,303)	-	-	1,585,373
Benefit payments and refunds	(3,234,809)	(3,113,074)	(2,992,680)	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Net change in total pension liability	1,256,849	1,730,655	2,903,394	319,029	1,409,176	1,691,012	3,684,914
Total pension liability - beginning	55,796,345	54,065,690	51,162,296	50,843,267	49,434,091	47,743,079	44,058,165
Total pension liability - ending	<u>\$ 57,053,194</u>	<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>
<b>PLAN FIDUCIARY NET POSITION</b>							
Employer contributions	\$ 592,842	371,842	578,902	627,139	699,368	735,244	726,846
Employee contributions	335,995	355,539	321,216	343,139	360,523	357,928	364,724
Pension plan net investment income	8,417,563	9,791,826	(3,431,475)	8,761,477	3,196,746	241,813	2,839,063
Benefit payments and refunds	(3,234,809)	(3,113,074)	(2,992,680)	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Other	(164,092)	(337,297)	557,188	(745,913)	87,453	(528,110)	79,364
Net change in plan fiduciary net position	5,947,499	7,068,836	(4,966,849)	5,849,163	1,788,060	(1,632,430)	2,068,733
Plan net position - beginning	57,142,379	50,073,543	55,040,392	49,191,229	47,403,169	49,035,599	46,966,866
Plan net position - ending	<u>\$ 63,089,878</u>	<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>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ (6,036,684)</b></u>	<u><b>(1,346,034)</b></u>	<u><b>3,992,147</b></u>	<u><b>(3,878,096)</b></u>	<u><b>1,652,038</b></u>	<u><b>2,030,922</b></u>	<u><b>(1,292,520)</b></u>
Plan fiduciary net position as a percentage of total pension liability	110.58%	102.41%	92.62%	107.58%	96.75%	95.89%	102.71%
Covered valuation payroll	\$ 7,466,526	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	-80.85%	-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,						
	2020	2019	2018	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>							
Service cost	\$ 406,897	379,716	370,343	344,692	354,259	346,402	325,012
Interest on the total pension liability	1,417,017	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	1,105,758	(416,367)	(449,833)	396,401	104,835	(651,944)	517,006
Assumption changes	(156,929)	-	591,106	(46,049)	(22,052)	-	238,352
Benefit payments and refunds	(839,802)	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Net change in total pension liability	1,932,941	684,183	1,245,528	1,355,270	1,037,709	295,481	1,581,139
Total pension liability - beginning	19,761,516	19,077,333	17,831,805	16,476,535	15,438,826	15,143,345	13,562,206
Total pension liability - ending	<u>\$ 21,694,457</u>	<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>
<b>PLAN FIDUCIARY NET POSITION</b>							
Employer contributions	\$ 526,601	398,044	372,338	389,255	409,531	370,534	379,838
Employee contributions	167,707	164,167	139,487	144,169	131,352	132,384	130,141
Pension plan net investment income	2,629,189	2,929,053	(1,074,053)	2,595,105	905,678	65,565	754,866
Benefit payments and refunds	(839,802)	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Other	153,965	67,281	159,647	(181,841)	416,161	(245,465)	(5,124)
Net change in plan fiduciary net position	2,637,660	2,906,157	(997,628)	2,379,517	1,314,293	(203,452)	750,242
Plan net position - beginning	18,523,731	15,617,574	16,615,202	14,235,685	12,921,392	13,124,844	12,374,602
Plan net position - ending	<u>\$ 21,161,391</u>	<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>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ 533,066</b></u>	<u><b>1,237,785</b></u>	<u><b>3,459,759</b></u>	<u><b>1,216,603</b></u>	<u><b>2,240,850</b></u>	<u><b>2,517,434</b></u>	<u><b>2,018,501</b></u>
Plan fiduciary net position as a percentage of total pension liability	97.54%	93.74%	81.86%	93.18%	86.40%	83.69%	86.67%
Covered valuation payroll	\$ 2,236,097	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	23.84%	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,						
	2020	2019	2018	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>							
Service cost	\$ 4,897	4,362	4,022	4,284	4,475	4,015	3,884
Interest on the total pension liability	11,151	10,167	9,699	9,648	9,291	8,378	7,304
Benefit changes	-	-	-	-	-	-	-
Differences between expected and actual experience	(563)	3,250	(1,370)	(3,324)	(4,756)	3,739	310
Assumption changes	(339)	-	2,772	(5,683)	(118)	235	6,702
Benefit payments and refunds	(4,524)	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Net change in total pension liability	10,622	13,351	10,792	688	4,747	12,317	14,359
Total pension liability - beginning	153,624	140,273	129,481	128,793	124,046	111,729	97,370
Total pension liability - ending	<u>\$ 164,246</u>	<u>153,624</u>	<u>140,273</u>	<u>129,481</u>	<u>128,793</u>	<u>124,046</u>	<u>111,729</u>
<b>PLAN FIDUCIARY NET POSITION</b>							
Employer contributions	\$ 2,805	2,117	3,849	4,308	4,000	3,738	3,658
Employee contributions	2,108	2,045	1,891	1,805	1,773	1,797	1,611
Pension plan net investment income	23,162	25,872	(7,419)	21,838	7,954	572	6,502
Benefit payments and refunds	(4,524)	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Other	142	(481)	1,413	(2,153)	(125)	(1,740)	(195)
Net change in plan fiduciary net position	23,693	25,125	(4,597)	21,561	9,457	317	7,735
Plan net position - beginning	165,467	140,342	144,939	123,378	113,921	113,604	105,869
Plan net position - ending	<u>\$ 189,160</u>	<u>165,467</u>	<u>140,342</u>	<u>144,939</u>	<u>123,378</u>	<u>113,921</u>	<u>113,604</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ (24,914)</b></u>	<u><b>(11,843)</b></u>	<u><b>(69)</b></u>	<u><b>(15,458)</b></u>	<u><b>5,415</b></u>	<u><b>10,125</b></u>	<u><b>(1,875)</b></u>
Plan fiduciary net position as a percentage of total pension liability	115.17%	107.71%	100.05%	111.94%	95.80%	91.84%	101.68%
Covered valuation payroll	\$ 46,836	45,446	42,028	40,110	39,408	39,933	35,799
Employer's net pension liability as a percentage of covered valuation payroll	-53.19%	-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
2020	\$ 592,842	592,842	-	7,466,526	7.94%
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
2020	\$ 526,601	526,601	-	2,236,097	23.55%
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
2020	\$ 2,805	2,805	-	46,836	5.99%
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 2020 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): 23-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 27 years and four others were financed over 28 years.).
Wage growth	5-year smoothed market; 20% corridor
Price Inflation	3.25%
Salary increases	2.50%
Investment rate of return	3.35% to 14.25% including inflation
Retirement age	7.25%
Mortality	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.

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\*

	2021	Fiscal Year Ending 2020	2019	2018
<b>TOTAL OPEB LIABILITY</b>				
Service cost	\$ 46,375	39,327	32,517	31,377
Interest on the total OPEB liability	15,006	25,196	26,340	19,301
Benefit changes	-	-	-	-
Differences between expected and actual experience	-	(159,891)	-	98,206
Assumption changes	(11,107)	121,230	17,205	(24,058)
Benefit payments and refunds	(35,412)	(25,048)	(55,904)	(68,490)
Other changes	-	(38,941)	748	64,918
Net change in total OPEB liability	14,862	(38,127)	20,906	121,254
Total OPEB liability - beginning	756,893	795,020	774,114	652,860
Total OPEB liability - ending	<u>\$ 771,755</u>	<u>756,893</u>	<u>795,020</u>	<u>774,114</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
Employer contributions	\$ -	-	-	-
Employee contributions	-	-	-	-
OPEB plan net investment income	-	-	-	-
Benefit payments and refunds	-	-	-	-
Other	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-
Plan net OPEB - beginning	-	-	-	-
Plan net OPEB - ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EMPLOYER'S NET OPEB LIABILITY (ASSET)</b>	<u><b>\$ 771,755</b></u>	<u><b>756,893</b></u>	<u><b>795,020</b></u>	<u><b>774,114</b></u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered valuation payroll**	\$ 8,140,876	7,756,319	7,453,165	7,453,165
Employer's net OPEB liability as a percentage of covered valuation payroll	9.48%	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	
2021	\$	-	35,412	(35,412)	8,140,876	0.43%
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, 2021

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#### **NOTE 1: BUDGETARY COMPARISON SCHEDULES**

The budgetary comparison schedules for the General Fund, Public Health Fund, Illinois Municipal Retirement Fund, and Mental Health Fund, present comparisons of the budget with actual data on a modified accrual basis. This is consistent with the modified accrual basis of accounting used to prepare the schedules of revenues, expenditures, and changes in fund balance for those funds.

The County's fiscal year 2021 budget was adopted on October 30, 2020 and was not amended although line item transfers were approved within the General Fund.

#### **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, 2021 with the exception of the Illinois Municipal Retirement Fund where expenditures were in excess of appropriations by \$40,330 and the American Rescue Plan Act Fund where expenditures were in excess of appropriations by \$21,700.



***OTHER SUPPLEMENTARY INFORMATION***

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet  
November 30, 2021

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
<u>Assets</u>							
Cash in bank	\$ 3,336,470	267,326	44,840	789,432	50,228	265,517	85,988
Certificates of deposit	-	300,000	100,000	-	1,097,033	-	-
Other investments	5,720,310	-	-	-	-	-	-
Receivables:							
Accounts	541,120	-	-	-	-	-	-
Accrued interest	-	-	-	-	693	-	-
Property taxes	3,282,750	694,201	15,657	-	-	-	-
Due from State of Illinois	481,004	-	-	-	-	-	-
Revenue stamps inventory	-	-	-	-	-	-	-
Total assets	<u>\$ 13,361,654</u>	<u>1,261,527</u>	<u>160,497</u>	<u>789,432</u>	<u>1,147,954</u>	<u>265,517</u>	<u>85,988</u>
<u>Liabilities</u>							
Accounts payable	\$ 220,830	-	-	-	-	18,287	-
Accrued items	553,600	-	-	-	-	-	33,086
Total liabilities	<u>774,430</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,287</u>	<u>33,086</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	<u>3,150,000</u>	<u>665,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund balance</u>							
Non-spendable	-	-	-	-	-	-	-
Restricted	-	592,867	78,761	-	-	-	-
Committed	-	-	-	789,432	1,147,954	247,230	-
Assigned	-	3,660	66,736	-	-	-	52,902
Unassigned	9,437,224	-	-	-	-	-	-
Total fund balance	<u>9,437,224</u>	<u>596,527</u>	<u>145,497</u>	<u>789,432</u>	<u>1,147,954</u>	<u>247,230</u>	<u>52,902</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 13,361,654</u>	<u>1,261,527</u>	<u>160,497</u>	<u>789,432</u>	<u>1,147,954</u>	<u>265,517</u>	<u>85,988</u>

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2021

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
<u>Assets</u>							
Cash in bank	\$ 127,109	6,721	7,902,906	16,152	1,706,336	11,210	14,610,235
Certificates of deposit	450,000	185,000	3,824,415	150,000	-	50,000	6,156,448
Other investments	-	-	4,074,114	-	-	-	9,794,424
Receivables:							
Accounts	-	-	320,638	-	-	-	861,758
Accrued interest	-	-	6,407	-	-	-	7,100
Property taxes	-	-	-	-	-	-	3,992,608
Due from State of Illinois	-	-	-	-	-	-	481,004
Revenue stamps inventory	-	-	-	-	-	-	-
Total assets	<u>\$ 577,109</u>	<u>191,721</u>	<u>16,128,480</u>	<u>166,152</u>	<u>1,706,336</u>	<u>61,210</u>	<u>35,903,577</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	15,727	-	24,100	-	278,944
Accrued items	-	-	-	-	-	-	586,686
Total liabilities	<u>-</u>	<u>-</u>	<u>15,727</u>	<u>-</u>	<u>24,100</u>	<u>-</u>	<u>865,630</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,830,000</u>
<u>Fund balance</u>							
Non-spendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	671,628
Committed	-	191,721	-	166,152	-	61,210	2,603,699
Assigned	-	-	16,112,753	-	1,682,236	-	17,918,287
Unassigned	<u>577,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,014,333</u>
Total fund balance	<u>577,109</u>	<u>191,721</u>	<u>16,112,753</u>	<u>166,152</u>	<u>1,682,236</u>	<u>61,210</u>	<u>31,207,947</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 577,109</u>	<u>191,721</u>	<u>16,128,480</u>	<u>166,152</u>	<u>1,706,336</u>	<u>61,210</u>	<u>35,903,577</u>

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2021

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
Revenues:							
Property tax	\$ 3,014,180	663,034	14,928	-	-	-	-
Replacement tax	725,605	-	-	-	-	-	-
Sales tax	1,792,824	-	-	-	-	-	-
State income tax	2,118,671	-	-	-	-	-	-
Video gaming tax	27,169	-	-	-	-	-	-
Cannabis use tax	16,825	-	-	-	-	-	-
Federal revenue	56,385	-	-	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	3,742,155	-	-	-	-	-	-
Licenses and permits	9,446	-	-	-	-	-	-
Charges for services	1,300,891	-	-	-	-	-	-
Collector's interest and costs	157,612	-	-	-	-	-	-
Interest on investments	3,798	456	327	2,747	8,620	113	57
Rent	171,703	-	-	-	-	-	-
Other revenue	14,990	614	-	-	-	18,548	-
Total revenues	13,152,254	664,104	15,255	2,747	8,620	18,661	57
Expenditures:							
Current:							
General and administration	2,645,177	657,868	4,779	-	-	240,286	-
Public safety	6,082,985	-	-	-	-	-	-
Judiciary and court related	2,258,818	-	-	-	-	-	-
Public health and welfare	22,949	-	-	-	-	-	-
Employee benefits	781,978	-	-	-	-	-	-
Other expenditures	208,859	-	-	-	-	-	-
Debt service - capital lease	92,220	-	-	-	-	-	-
Capital outlay	18,405	-	-	-	-	306,171	-
Total expenditures	12,111,391	657,868	4,779	-	-	546,457	-
Excess (deficiency) of revenues over (under) expenditures	1,040,863	6,236	10,476	2,747	8,620	(527,796)	57
Other financing sources (uses):							
Transfers in	879,014	-	-	72,000	-	570,145	-
Transfers out	(167,016)	(25,000)	-	-	(68,323)	-	-
Total other financing sources (uses)	711,998	(25,000)	-	72,000	(68,323)	570,145	-
Net change in fund balance	1,752,861	(18,764)	10,476	74,747	(59,703)	42,349	57
Fund balance, beginning of year	7,684,363	615,291	135,021	714,685	1,207,657	204,881	52,845
Fund balance, end of year	\$ 9,437,224	596,527	145,497	789,432	1,147,954	247,230	52,902

LIVINGSTON COUNTY, ILLINOIS  
GENERAL FUND

SCHEDULE B-2  
(CONTINUED)

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2021

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
Revenues:							
Property tax	\$ -	-	-	-	-	-	3,692,142
Replacement tax	-	-	-	-	-	-	725,605
Sales tax	-	-	-	-	-	-	1,792,824
State income tax	-	-	-	-	-	-	2,118,671
Video gaming tax	-	-	-	-	-	-	27,169
Cannabis use tax	-	-	-	-	-	-	16,825
Federal revenue	-	-	-	-	-	-	56,385
Operating grants/contributions -							-
other State of Illinois revenue	-	-	-	-	-	-	3,742,155
Licenses and permits	-	-	-	-	-	-	9,446
Charges for services	-	-	3,576,511	-	-	10,000	4,887,402
Collector's interest and costs	-	-	-	-	-	-	157,612
Interest on investments	1,239	496	64,483	452	17,000	149	99,937
Rent	-	-	-	-	-	-	171,703
Other revenue	-	-	-	-	-	-	34,152
Total revenues	1,239	496	3,640,994	452	17,000	10,149	17,532,028
Expenditures:							
Current:							
General and administration	-	-	98,830	-	-	3,808	3,650,748
Public safety	-	-	270,973	-	-	-	6,353,958
Judiciary and court related	-	-	-	-	-	-	2,258,818
Public health and welfare	-	-	23,000	-	-	-	45,949
Employee benefits	-	-	1,341	-	-	-	783,319
Other expenditures	-	-	-	-	7,875	-	216,734
Debt service - capital lease	-	-	-	-	-	-	92,220
Capital outlay	-	-	258,396	-	4,316,521	-	4,899,493
Total expenditures	-	-	686,332	-	4,324,396	3,808	18,335,031
Excess (deficiency) of revenues over (under) expenditures	1,239	496	2,954,662	452	(4,307,396)	6,341	(803,003)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,521,159
Transfers out	-	-	(1,084,041)	-	-	-	(1,344,380)
Total other financing sources (uses)	-	-	(1,084,041)	-	-	-	176,779
Net change in fund balance	1,239	496	1,870,621	452	(4,307,396)	6,341	(626,224)
Fund balance, beginning of year	575,870	191,225	14,242,132	165,700	5,989,632	54,869	31,834,171
Fund balance, end of year	\$ 577,109	191,721	16,112,753	166,152	1,682,236	61,210	31,207,947

**LIVINGSTON COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**

**SCHEDULE B-3**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Revenues:				
Property tax	\$ 3,050,000	3,050,000	3,014,180	2,973,722
Replacement tax	359,000	359,000	725,605	413,329
Sales tax	1,345,000	1,345,000	1,792,824	1,469,927
State income tax	1,490,000	1,490,000	2,118,671	1,821,238
Video gaming tax	6,000	6,000	27,169	15,248
Cannabis use tax	6,000	6,000	16,825	7,113
State of Illinois and other reimbursements:				
State's Attorney's salary	157,129	157,129	158,993	154,597
Assistant State's Attorney's salaries	48,500	48,500	52,167	58,874
Public Defender reimbursement	107,381	107,381	108,484	105,846
Probation officer salary	12,000	12,000	22,000	15,000
Probation grants in aid	463,000	463,000	485,774	494,936
Supervisor of Assessments	35,400	35,400	35,358	34,572
School resource officer program	150,000	150,000	152,316	120,041
P2D2 grant program	-	-	146,915	-
CURE program	-	-	14,189	491,408
COVID-19 grant	-	-	2,000	26,893
CTLC COVID-19 response	-	-	-	20,132
Election grants - state and federal	32,850	32,850	56,385	45,319
ESDA	6,000	6,000	15,922	16,651
ESDA State of IL Grant	-	-	-	25,972
Sheriff's town contracts	40,000	40,000	40,000	60,000
Jail reimbursement	2,775,000	2,775,000	2,503,637	2,980,398
Justice benefits	4,000	4,000	4,400	3,800
Total State of Illinois and other reimbursements	3,831,260	3,831,260	3,798,540	4,654,439
Charges for services:				
Assessor	29,000	29,000	33,489	37,996
Business Office Fees	44,012	44,012	45,895	44,012
Animal Control Fees	57,600	57,600	69,986	60,914
State Attorney's Fees	34,000	34,000	21,710	19,191
Licenses and permits (regional planning)	5,000	5,000	9,446	7,073
County Clerk/Recorder	270,000	270,000	338,896	247,703
Court services	-	-	-	4,351
Circuit Clerk	552,400	552,400	705,682	597,882
Probation / Court services fees	1,500	1,500	-	-
Sheriff's services and reimbursements	55,000	55,000	66,262	42,783
Court appointed attorney	35,000	35,000	18,971	15,305
Total charges for services	1,083,512	1,083,512	1,310,337	1,077,210
Collector's interest and costs	100,000	100,000	157,612	111,939
Interest on investments	5,000	5,000	3,798	31,327
Rents	187,140	187,140	171,703	187,135
Miscellaneous	5,000	5,000	14,990	17,781
Total revenues	11,467,912	11,467,912	13,152,254	12,780,408

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 16,000	16,000	19,210	14,440
Committee work	38,000	38,000	28,190	31,435
Audit	90,000	90,000	87,050	84,785
Mileage	17,000	17,000	13,026	9,511
Dues & memberships	2,000	2,000	1,050	1,050
Miscellaneous expenses	5,600	5,600	5,169	3,572
Total County Board members	168,600	168,600	153,695	144,793
County Board Office:				
Executive director	70,774	70,774	70,968	69,537
Meetings, training, travel	3,000	3,000	970	551
Dues & memberships	1,600	1,600	1,600	1,542
Office supplies	4,900	4,900	4,382	2,445
Total County Board Office	80,274	80,274	77,920	74,075
Human Resources:				
Human resources director	59,303	59,303	59,469	58,267
Consulting services	800	800	-	446
Other professional & technical services	900	900	798	737
Meetings, training, travel	4,000	4,000	2,083	1,743
Postage & shipping	300	300	192	110
Printing	5,000	5,000	4,966	4,351
Dues & memberships	4,000	4,000	3,796	3,898
Operating expenses	2,750	2,750	1,915	1,743
Supplies and equipment	1,200	1,200	1,333	752
Total Human Resources	78,253	78,253	74,552	72,047
Information Technology:				
Information technology director	96,208	96,208	96,411	94,527
Full-time wages	-	-	22,371	-
Part-time wages	41,391	32,827	10,253	36,748
Meetings, training, travel	3,000	3,000	95	500
Cell phone	900	900	875	1,200
Office supplies	1,300	1,300	-	1,237
Data processing services	800	800	535	545
Telephone	40,000	40,000	38,789	34,020

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Postage & shipping	\$ 250	250	-	41
Enterprise system maintenance	80,000	80,000	90,472	103,595
Computer and website costs	6,000	512	5,819	5,888
Software	-	-	-	3,381
Copy paper	13,500	11,286	11,285	7,114
Consulting	6,000	6,000	512	-
Equipment	-	-	-	38,554
Other supplies	55,000	36,813	26,454	-
Total Information Technology	344,349	309,896	303,871	327,350
County Clerk:				
County Clerk's salary	70,800	70,800	71,075	70,072
Deputies salaries	178,580	178,580	176,294	168,527
Comp time buyout	800	800	2,916	5,561
Data processing services	8,600	8,600	8,411	10,911
Postage & shipping	6,680	6,680	5,003	4,145
Meetings, travel, & training	2,000	2,000	1,086	604
Dues & memberships	1,000	1,000	500	1,050
Office supplies	7,400	7,400	5,333	5,667
Bookkeeping supplies	4,600	4,600	4,383	1,664
Total County Clerk	280,460	280,460	275,001	268,201
Elections:				
Election deputy salary	32,898	32,898	33,304	33,110
Comp time buyout	3,600	3,600	1,982	10,720
General primary judges' pay	12,500	12,500	-	42,429
General election judges' pay	51,000	51,000	49,621	59,709
General primary printing	7,500	7,500	-	7,889
General election printing	6,500	6,500	3,354	4,721
County supplies	500	500	378	48
General primary supplies	43,000	43,000	40,037	47,740
General election supplies	48,000	48,000	64,268	87,600
Voter registration and fees	18,500	18,500	15,615	61
Election equipment	16,000	16,000	15,685	800
Computer purchase and maintenance	21,000	21,000	20,000	20,000
Computer software	14,000	14,000	12,673	7,225
Other disbursements	-	-	2,132	-
Total Elections	274,998	274,998	259,049	322,052



**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 70,800	70,800	71,083	70,065
Deputy salaries	59,213	59,213	59,763	58,072
Comp time buyout	500	500	670	776
Part-time salaries	2,600	2,600	2,720	2,350
Data processing service	15,500	15,500	13,802	13,797
Meetings, training, & travel	1,500	1,500	1,363	715
Office supplies	9,000	9,000	6,011	6,446
Tax bills - supplies and expense	19,000	19,000	17,371	17,487
Total County Treasurer	178,113	178,113	172,783	169,708
Finance:				
Finance Resource Specialist salary	59,303	59,303	59,465	58,267
Part-time salaries	16,559	9,884	8,199	11,524
Meetings, training, & travel	1,100	1,100	210	398
Supplies and equipment	1,100	1,100	2,622	1,617
Dues & memberships	550	550	550	550
Total Finance	78,612	71,937	71,046	72,356
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	70,800	70,800	70,980	69,613
Deputies salaries	91,528	58,607	57,874	93,116
GIS map specialist	47,463	47,463	48,014	39,212
Data processing services	43,500	39,095	39,095	42,232
Consulting services	-	-	-	1,650
County mapping	8,000	8,000	6,748	3,567
Meetings, training, & travel	4,500	4,500	4,341	2,836
Mileage	600	600	104	22
Printing - legal notices	10,000	7,780	7,779	3,108
Dues & memberships	500	500	501	473
Office supplies	7,500	3,403	3,403	6,881
Total Supervisor of Assessments	284,391	240,748	238,839	262,710
Board of Review:				
Board per-diem	15,200	15,200	14,922	14,922
Consulting services	10,000	4,515	4,515	10,000
Meetings, training, & travel	270	270	-	-
Mileage	1,000	1,000	309	485
Total Board of Review	26,470	20,985	19,746	25,407

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 25,044	25,044	24,653	24,797
Assistant	18,834	18,834	18,981	9,093
Secretary	6,619	2,417	2,417	5,993
Planning commissioner per diem	3,500	1,000	1,000	650
Meetings, training & travel	400	400	75	25
Mileage	8,000	8,000	5,378	5,651
Postage	1,300	1,300	1,265	800
Printing	2,800	2,800	1,511	1,350
Office supplies	1,450	1,450	649	1,045
Total Regional Planning and Zoning	67,947	61,245	55,929	49,404
Livingston Board of Appeals:				
Per diem	3,360	3,360	2,440	2,680
Mileage	1,250	1,250	984	1,300
Total Livingston Board of Appeals	4,610	4,610	3,424	3,980
Maintenance - General:				
Salaries:				
Maintenance supervisor	67,897	67,897	67,894	66,725
Custodial wages	105,385	105,385	107,813	104,860
Maintenance labor	153,413	143,905	141,477	156,146
Overtime	4,000	4,000	3,852	-
Hazard pay	-	-	-	3,947
Equipment maintenance	2,500	1,206	1,206	85
Equipment rental	500	500	-	-
Life safety	1,000	-	-	175
Service contracts	50,236	50,236	50,121	47,123
Service contracts-Energy savings program	8,474	3,074	-	-
Meetings, training, & travel	3,000	-	-	-
Office Supplies	250	250	-	80
County tool replacement and repair	2,000	2,000	1,042	1,846
Total Maintenance - General	398,655	378,453	373,405	380,987

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 5,000	5,000	1,868	318
Elevator maintenance	-	-	-	2,482
Maintenance of equipment	9,504	9,504	9,898	6,580
Cleaning supplies	2,500	2,500	1,591	3,195
Grounds maintenance	1,270	1,270	2,716	286
Life safety inspection	6,500	6,500	5,606	2,220
Service contracts	5,000	10,400	13,457	3,819
Total Maintenance - Courthouse	29,774	35,174	35,136	18,900
Maintenance - Law and Justice Center:				
General building and maintenance	13,500	3,937	2,903	2,858
Elevator maintenance	-	-	-	9,526
Equipment maintenance	20,000	17,229	17,228	19,024
Cleaning supplies	4,500	4,500	5,261	4,374
Equipment and supplies	500	500	38	26
Grounds maintenance	500	500	773	-
Life safety inspection	15,500	14,231	14,231	3,095
Service contracts	22,000	17,239	17,238	32,295
Total Maintenance - Law and Justice	76,500	58,136	57,672	71,198
Maintenance - Public Safety Complex:				
Building maintenance and repairs	15,000	30,000	33,867	9,944
Elevator maintenance	-	-	-	2,646
Equipment maintenance	32,000	51,563	52,895	15,922
Grounds maintenance	1,000	1,000	494	14
Cleaning supplies	2,550	2,550	3,028	1,017
Life safety inspection	19,000	19,000	9,457	9,814
Service contracts	13,000	24,422	27,387	12,038
Total Maintenance - Public Safety Complex	82,550	128,535	127,128	51,395

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Water Street:				
General building repairs	\$ 3,000	379	36	2,632
Equipment maintenance	4,000	2,552	2,552	1,269
Grounds maintenance	500	500	-	300
Cleaning supplies	500	500	-	159
Life Safety	500	500	843	949
Service Contracts	4,500	4,500	3,773	2,556
Total Regions Bank Building	13,000	8,931	7,204	7,865
Facilities Systems:				
Electricity CH	12,000	12,000	18,341	18,225
Electricity LJC	56,000	72,250	86,226	75,835
Electricity PSC	100,000	100,000	122,663	123,991
Electricity Water Street	12,000	12,000	9,672	10,146
Electricity H&E	30,000	30,000	25,004	25,484
Gas CH	17,000	17,000	10,485	7,773
Gas LJC	25,000	25,000	14,862	10,578
Gas PSC	56,100	56,100	32,690	26,017
Gas Water Street	6,000	6,000	3,342	2,950
Gas H&E	20,000	20,000	15,913	12,248
Water and Sewer CH	5,500	5,500	5,702	5,021
Water and Sewer LJC	12,500	12,500	22,396	15,507
Water and Sewer PSC	38,000	72,709	72,510	56,018
Water and Sewer Water Street	1,000	1,000	850	880
Water and Sewer H&E	5,000	5,000	6,026	6,944
Total Facilities Systems	396,100	447,059	446,682	397,617
Total general and administration	2,863,656	2,826,407	2,753,082	2,720,045

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 86,000	86,000	86,333	85,330
Chief Deputy	167,174	167,174	167,901	165,254
Deputies salaries	1,638,050	1,625,548	1,610,064	1,632,500
Secretaries	102,519	89,245	89,245	92,808
Deputies paid holiday	10,000	8,550	8,550	15,114
Contractual buyout	140,423	130,514	130,514	122,565
Election holiday	-	-	-	5,262
Administrative leave	-	-	423	10,887
Hazard pay wages - COVID-19	-	-	-	26,405
Deputies overtime	60,000	65,093	65,092	61,535
Sheriff's Merit Commission	1,000	1,000	700	400
Investigative costs	2,750	2,750	3,331	3,019
Radio maintenance	36,250	31,708	31,880	30,810
Operating expense - K-9 unit	8,000	25,331	47,178	2,731
Meetings, training, & travel	23,000	20,997	20,996	23,666
Dues	2,500	2,500	3,395	824
Supplies and equipment	27,000	23,114	23,779	22,558
Uniform replacement	69,500	63,550	58,904	76,944
Replacement vests	5,000	1,620	1,620	3,212
Equipment	-	-	-	9,484
Total Sheriff	2,379,166	2,344,694	2,349,905	2,391,308
Jail:				
Salaries:				
Jail directors	81,600	81,600	90,765	79,690
Correctional officers	1,206,842	1,206,842	1,183,187	1,159,034
Transport officers	106,850	106,850	77,713	110,166
Transport officers - part time	72,280	72,280	80,895	64,135
Courthouse security pay	223,154	223,154	247,371	293,558
TCCO/paid holiday	25,000	96,555	84,882	22,625
Contractual buyout	18,000	116,717	129,025	36,004
Election holiday	-	-	-	5,406
Administrative leave	-	-	3,322	3,010
Hazard pay - COVID-19	-	-	-	28,532
Overtime	56,000	135,999	132,943	99,180
Overtime - transport officers	75,000	75,000	61,360	68,425
Inmate meals	280,000	280,000	294,572	227,773
Meetings, training, & travel	41,000	41,000	35,320	25,669
Board and care of prisoners	85,000	85,000	57,607	67,529
Prisoners - medical	492,000	655,019	667,698	458,300
Supplies	10,000	10,000	11,060	9,637
Uniform replacement	81,400	81,400	60,395	54,422
Contractual services	-	-	34,500	-
Total Jail	2,854,126	3,267,416	3,252,615	2,813,095

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Part-time salaries	\$ 5,500	5,500	5,066	4,587
Secretaries salary	30,615	30,615	30,682	30,081
Professional services	6,000	6,000	5,229	4,792
Meetings, training, & travel	3,000	3,000	2,144	50
Lease / rental	36,000	36,000	36,000	36,000
Office supplies	10,000	10,000	7,599	8,977
Operating expenses	2,500	2,500	1,467	1,650
Total Animal Control	93,615	93,615	88,187	86,137
County Coroner:				
Salaries:				
County Coroner	56,000	56,000	56,218	55,215
Chief deputy	12,000	12,000	10,662	11,815
Part-time salaries	5,000	5,000	2,390	3,173
Coroner's secretary	27,448	27,448	26,246	28,738
On call pay	5,000	5,000	3,715	2,233
Postage	1,000	1,000	598	1,093
Meetings, training, & travel	3,000	3,000	2,126	1,447
Mileage	2,500	2,500	4,121	3,674
Cell phones	2,612	2,612	2,916	2,281
Dues	700	700	710	710
Post mortem autopsies	70,000	92,515	99,328	100,946
Office supplies	7,000	7,000	6,193	3,534
OSHA supplies	1,700	1,700	914	1,401
Equipment	-	-	-	2,319
Total County Coroner	193,960	216,475	216,137	218,579
Solid Waste Management:				
Solid waste director salary	25,760	25,760	25,292	25,313
Assistant salary	34,996	34,996	34,694	-
Meetings, training, & travel	700	700	546	100
Contractual	43,000	8,291	7,936	24,512
Recycling	700	700	1,320	-
Office supplies	300	300	189	163
Total Solid Waste Management	105,456	70,747	69,977	50,088

**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, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
Public Safety (Continued):				
ESDA:				
Salary	\$ 20,751	20,751	20,537	20,392
Hazard pay - COVID-19	-	-	-	2,000
Cell phone	1,200	1,200	1,047	1,490
Supplies and other	2,800	2,800	632	681
Grant expenditures (Multi-Hazard Mitigation)	-	-	-	18,976
Unified command post operations	3,000	3,000	465	490
Total ESDA	27,751	27,751	22,681	44,029
Total Public Safety	5,654,074	6,020,698	5,999,502	5,603,236
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	70,800	70,800	71,075	70,072
Deputies salaries	248,904	237,809	237,533	240,504
Part-time salaries	29,453	21,833	21,832	21,427
Witness fees, summons, subpoenas	900	900	44	61
Meetings, training, travel expenses	1,000	1,000	237	273
Postage	7,700	7,700	7,586	8,136
Printing	2,300	2,300	1,471	1,676
Association memberships	500	500	425	375
Supplies	12,570	8,770	8,074	10,578
Total Circuit Clerk	374,127	351,612	348,277	353,102
State's Attorney's office:				
Salaries:				
State's Attorney salary	178,960	178,960	181,524	177,110
Assistant salaries	216,978	216,978	219,471	213,381
Victim Coordinator salary	18,438	18,438	15,702	11,887
Full time wages - secretaries	172,804	172,804	165,967	180,274
Outsourced services	12,000	12,000	16,343	5,847
Trial expenditures	7,000	7,000	649	2,749
Appellate services	18,000	18,000	18,000	18,000
Postage	3,500	3,500	3,450	2,017
Dues and memberships	2,500	2,500	2,588	2,595
Cell phones	2,000	2,000	1,800	1,800
Operating expenditures	4,500	4,500	260	1,547
Supplies and equipment	15,500	15,500	18,174	14,776
Total State's Attorney's office	652,180	652,180	643,928	631,983

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
Judiciary and court related (Continued):				
Public Defender:				
Public Defender	\$ 161,064	173,814	175,817	159,445
Salaries - Assistant	35,374	35,374	35,446	34,756
Secretary	30,153	30,153	30,303	29,657
Outside legal counsel	57,500	57,500	57,650	57,500
Postage	850	850	814	905
Meetings, travel, & training	700	700	-	-
Dues & memberships	400	400	-	-
Association membership	240	240	190	174
Supplies and equipment	3,675	3,675	2,482	2,281
Total Public Defender	289,956	302,706	302,702	284,718
Circuit Court:				
Secretaries	117,629	117,629	121,946	115,554
Bailiff and matrons	9,386	9,386	5,353	2,072
Court appointed counsel - regular	35,000	35,000	20,113	33,363
Special prosecutor fees	1,500	1,500	-	175
Jurors fees and mileage	53,000	22,346	14,632	11,329
Transcript fees	3,000	3,000	1,732	995
Pre-sentence evaluation fees	7,000	7,000	21,145	2,670
Interpreter fees	4,000	4,000	4,230	3,898
Judges' salaries	1,800	1,800	1,403	1,398
Jurors' meals	2,000	2,000	1,936	541
Court appointed physician	27,500	14,750	8,180	9,192
Supplies and equipment	10,000	10,000	10,397	10,791
Supplies and equipment - reporter	1,000	1,000	-	20
Books	17,000	17,000	27,710	27,686
Total Circuit Court	289,815	246,411	238,777	219,684
Jury Commission:				
Jury clerk's salary	14,374	14,374	10,401	8,505
Jury commissioner's salary	750	750	282	470
Supplies and equipment	7,000	7,000	6,310	4,978
Total Jury Commission	22,124	22,124	16,993	13,953



**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department:				
Salaries:				
Probation Director	\$ 79,215	79,215	79,407	77,807
Probation Supervisor	60,632	60,632	60,781	59,548
Probation Officers	438,281	438,281	444,026	421,101
Admin/office assistants	65,816	65,816	65,950	52,966
Overtime / Merit	6,000	6,000	4,202	11,112
Other prof/tech services	5,500	5,500	5,280	5,346
Meetings, training, & travel	13,000	13,000	8,531	3,551
Mileage	500	500	694	251
Cell phones	7,000	7,000	10,680	5,256
Postage	650	650	490	363
Residential & detention alternatives	-	-	-	4,276
Individual service program	-	-	-	13,409
Contract - juvenile detention	35,000	35,000	21,133	39,485
Supplies	6,000	6,000	5,861	4,028
Drug testing supplies	-	-	-	13,953
Uniforms	2,000	2,000	1,052	1,274
Equipment	5,000	5,000	2,720	2,147
Officer reimbursements	250	250	54	120
Total Court services department	724,844	724,844	710,861	715,993
Total judiciary and court related	2,353,046	2,299,877	2,261,538	2,219,433
Public Health and Welfare:				
Maintenance - Health and Education building:				
General building repairs	3,000	3,000	2,315	6,443
Equipment maintenance	8,204	8,204	2,681	7,856
Cleaning supplies	3,500	3,500	3,823	2,865
Grounds	1,000	1,000	433	216
Elevator Maintenance	-	-	-	300
Life Safety	2,500	2,500	3,043	2,888
Service Contracts	8,500	8,500	10,654	8,780
Total maintenance - Health and Education building	26,704	26,704	22,949	29,348
Total Public Health and Welfare	26,704	26,704	22,949	29,348

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Expenditures (Continued):				
Employee benefits:				
Employer share of health insurance	\$ 925,000	765,742	765,741	784,777
Employer share of life insurance	3,000	2,580	2,579	2,557
Employee wellness program	5,000	3,793	3,792	2,000
Employee incentive program	12,000	9,866	9,866	7,750
Total employee benefits	945,000	781,981	781,978	797,084
Other expenditures:				
Property taxes	9,800	9,800	10,063	9,489
Regional Office of Education	49,320	49,320	49,320	49,320
Leadership Training	8,500	8,500	8,428	-
Department Salaries	88,256	88,256	83,483	233,091
Full-time wages - COVID-19	-	-	-	17,438
Hazard pay wages - COVID-19	-	-	-	60,038
Other supplies	-	-	18,828	144,812
Capital lease / Purchases	92,221	92,221	92,220	87,398
Contingency / Miscellaneous	258,482	44,245	30,000	30,000
Total other expenditures	506,579	292,342	292,342	631,586
Total expenditures	12,349,059	12,248,009	12,111,391	12,000,732

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Appropriations		Year Ended November 30,	
	Original	Final	2021	2020
Excess (deficiency) of revenues over (under) expenditures	\$ (881,147)	(780,097)	1,040,863	779,676
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	477,941	477,941	452,941	358,362
Streator Host Agreement Account	105,456	105,456	68,323	45,228
Enterprise Zone Offset Account	150,000	150,000	150,000	150,000
Tort Judgment Account	25,000	25,000	25,000	25,000
GIS Fund	47,463	47,463	47,463	42,706
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	-	-	-	29,676
Court Systems Fund	15,000	15,000	15,000	12,900
Court Security Fund	49,712	49,712	49,712	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	2,075	2,075	2,075	2,076
Arrestees' Medical Costs Fund	7,000	7,000	7,000	6,000
Coroners Fees Fund	10,000	10,000	10,000	10,000
Operating transfers out to:		-		
Illinois Municipal Retirement Fund	-	-	-	(20,000)
Social Security Fund	-	-	-	(20,000)
Community Development Block Fund	-	-	(1)	-
Public Health	-	-	(5,970)	(15,617)
Vehicle Account	(60,000)	(161,050)	(161,045)	(74,645)
Total other financing sources (uses)	881,147	780,097	711,998	653,186
Net change in fund balance	\$ -	-	1,752,861	1,432,862
Fund balance, beginning of year, unadjusted			7,684,363	6,235,615
Prior period adjustment			-	15,886
Fund balance, beginning of the year, adjusted			7,684,363	6,251,501
Fund balance, end of year			\$ 9,437,224	7,684,363

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, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 665,000	663,034	647,250
Interest on investments	300	456	204
Workers' compensation	-	614	4,020
Total revenues	665,300	664,104	651,474
Expenditures:			
Current:			
General and administration:			
General liability insurance	655,000	654,046	574,918
Bonds	4,000	3,822	921
Property appraisal	8,000	-	530
Total expenditures	667,000	657,868	576,369
Excess (deficiency) of revenues over (under) expenditures	(1,700)	6,236	75,105
Other financing sources (uses):			
Operating transfers out	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	(25,000)	(25,000)	(25,000)
Net change in fund balance	\$ (26,700)	(18,764)	50,105
Fund balance, beginning of year		615,291	565,186
Fund balance, end of year		\$ 596,527	615,291

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final	Year Ended	
	Appropriations	November 30,	
		2021	2020
Revenues:			
Property tax	\$ 15,000	14,928	15,025
Interest on investments	600	327	1,246
Total revenues	15,600	15,255	16,271
Expenditures:			
Current:			
General and administration:			
Unemployment insurance	35,000	4,779	657
Total expenditures	35,000	4,779	657
Excess (deficiency) of revenues over (under) expenditures	\$ (19,400)	10,476	15,614
Fund balance, beginning of year		135,021	119,407
Fund balance, end of year		\$ 145,497	135,021

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 1,200	2,747	9,546
Total revenues	1,200	2,747	9,546
Expenditures:			
Current:			
General and administrative:			
GLCEDC Grants	-	-	132,500
Economic development program	784,343	-	137,500
Total expenditures	784,343	-	270,000
Excess (deficiency) of revenues over (under) expenditures	(783,143)	2,747	(260,454)
Other financing sources (uses):			
Operating transfers in	72,000	72,000	-
Total other financing sources (uses)	72,000	72,000	-
Net change in fund balance	\$ (711,143)	74,747	(260,454)
Fund balance, beginning of year		714,685	975,139
Fund balance, end of year		\$ 789,432	714,685

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 8,550	8,620	23,036
Total revenues	8,550	8,620	23,036
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	8,550	8,620	23,036
Other financing sources (uses):			
Operating transfers out	(105,456)	(68,323)	(45,228)
Total other financing sources (uses)	(105,456)	(68,323)	(45,228)
Net change in fund balance	\$ (96,906)	(59,703)	(22,192)
Fund balance, beginning of year		1,207,657	1,229,849
Fund balance, end of year		\$ 1,147,954	1,207,657

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 100	113	146
Insurance proceeds	-	17,848	8,910
Miscellaneous	-	700	9,496
Total revenues	100	18,661	18,552
Expenditures:			
Current:			
Repairs & maintenance	80,000	89,802	78,773
Fuel	110,000	150,484	101,576
Capital outlay:			
New vehicles	240,000	306,171	155,063
Total expenditures	430,000	546,457	335,412
Excess (deficiency) of revenues over (under) expenditures	(429,900)	(527,796)	(316,860)
Other financing sources (uses):			
Transfer from other funds	469,100	570,145	483,745
Total other financing sources (uses)	469,100	570,145	483,745
Net change in fund balance	\$ 39,200	42,349	166,885
Fund balance, beginning of year		204,881	31,886
Prior period adjustment		-	6,110
Fund balance, beginning of the year, adjusted		204,881	37,996
Fund balance, end of year		\$ 247,230	204,881



**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final	Year Ended	
	Appropriations	November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ -	57	82
Total revenues	-	57	82
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	57	82
Other financing sources (uses):			
Operating transfers in	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	\$ -	57	82
Fund balance, beginning of year		52,845	52,763
Fund balance, end of year		\$ 52,902	52,845

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 500	1,239	2,196
Total revenues	500	1,239	2,196
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 500	1,239	2,196
Fund balance, beginning of year		575,870	573,674
Fund balance, end of year		\$ 577,109	575,870

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, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Windfarm application fees	\$ 300,000	-	-
Interest on investments	840	496	939
Total revenues	301,680	496	939
Expenditures:			
Current:			
General and administration	300,000	-	-
Total expenditures	300,000	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 1,680	496	939
Fund balance, beginning of year		191,225	190,286
Fund balance, end of year		\$ 191,721	191,225

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final	Year Ended	
	Appropriations	November 30,	
		2021	2020
Revenues:			
Contract payments	\$ 3,500,000	3,576,511	3,491,942
Interest on investments	50,000	64,483	105,632
Pontiac host miscellaneous	-	-	32,427
Total revenues	3,550,000	3,640,994	3,630,001
Expenditures:			
Current:			
Legal fees	25,000	18,830	15,400
Early retirement plan	2,000	1,341	1,375
Grant expenditures	-	25,000	-
LivCo Soil and Water Conservation	23,000	23,000	23,000
ETSB dispatch funding	232,774	226,898	226,898
Odell tower operations	20,000	44,075	44,393
Dues & Membership - GLCEDC	80,000	80,000	72,000
Highway department - salt shed	175,000	-	-
Capital Outlay:			
Purchased Service-County Clerk	100,000	21,485	-
Purchased Service-IT	150,000	-	-
Equipment - Sheriff	-	-	40,050
Equipment - Treasurer	-	-	4,998
Equipment - IT	23,507	-	-
Equipment maintenance building	120,565	4,424	-
Zoning & subdivision regulations update	50,000	-	-
Grain elevator appraisal	174,000	-	-
Courthouse improvements	52,717	70,073	-
Highway building improvements	148,371	33,792	-
Law & justice building	307,201	58,660	64,257
General fund information tech equipment	5,095	-	48,395
Public Safety facility	76,254	78,754	60,081
Energy savings program	-	-	490,089
Total expenditures	1,765,484	686,332	1,090,936

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,784,516</u>	<u>2,954,662</u>	<u>2,539,065</u>
Other financing sources (uses):			
Transfer to General Account	(477,941)	(452,941)	(358,362)
Transfer to Enterprise Zone Account	(72,000)	(72,000)	-
Transfer to Vehicle Account	(409,100)	(409,100)	(409,100)
Transfer to Other Funds- Proactive	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
Total other financing sources (uses)	<u>(1,109,041)</u>	<u>(1,084,041)</u>	<u>(917,462)</u>
Net change in fund balance	<u>\$ 675,475</u>	1,870,621	1,621,603
Fund balance, beginning of year		<u>14,242,132</u>	<u>12,620,529</u>
Fund balance, end of year		<u>\$ 16,112,753</u>	<u>14,242,132</u>

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, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 200	452	1,087
Total revenues	200	452	1,087
Expenditures:			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 200	452	1,087
Fund balance, beginning of year		165,700	164,613
Fund balance, end of year		\$ 166,152	165,700

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 12,200	17,000	53,015
Total revenues	12,200	17,000	53,015
Expenditures			
Capital projects	5,818,800	4,316,521	518,990
Demolition	495,000	7,875	-
Total expenditures	6,313,800	4,324,396	518,990
Excess (deficiency) of revenues over (under) expenditures	\$ (6,301,600)	(4,307,396)	(465,975)
Fund balance, beginning of year		5,989,632	6,455,607
Fund balance, end of year		\$ 1,682,236	5,989,632

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees, fines, and service charges	\$ 20,000	10,000	-
Interest on investments	200	149	289
Total revenues	20,200	10,149	289
Expenditures:			
Current:			
General and administration	20,000	3,808	488
Total expenditures	20,000	3,808	488
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 200</u>	6,341	(199)
Fund balance, beginning of year		54,869	55,068
Fund balance, end of year		<u>\$ 61,210</u>	<u>54,869</u>



## **LIVINGSTON COUNTY, ILLINOIS**

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

#### **Fund Descriptions**

**For the Year Ended November 30, 2021**

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#### County Highway Fund

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

#### County Motor Fuel Tax Fund

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

#### County Aid to Bridges Fund

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

#### Matching Tax Fund

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

#### Mentally Deficient Persons Fund

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

#### Court Systems Fund

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

#### Social Security Fund

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

## **LIVINGSTON COUNTY, ILLINOIS**

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

#### **Fund Descriptions**

**For the Year Ended November 30, 2021**

---

##### Law Library Fund

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

##### Indemnity Fund

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

##### Special Recording Fee Fund

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

##### Sheriff Drug Traffic Prevention Fund

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

##### Court Automation Fund

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

##### County Treasurer's Automation Fund

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

##### Victim Coordinator Services Fund

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

##### Veteran's Assistance Fund

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

## **LIVINGSTON COUNTY, ILLINOIS**

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

#### **Fund Descriptions**

**For the Year Ended November 30, 2021**

---

##### 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, 2021**

---

##### 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 Fund

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 Fund

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.

##### Payroll Clearing Fund

This fund is used as a pass through fund. Funds received are then expended for payroll purposes so the revenues and expenditures are netted. The only actual revenue within this fund is interest income.

##### Federal Tax Payment Fund

This fund is used as a pass through fund. Funds received are then expended for the purpose of paying federal payroll taxes so the revenues and expenditures are netted. The only actual revenue within this fund is interest income.

## **LIVINGSTON COUNTY, ILLINOIS**

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

#### **Fund Descriptions**

**For the Year Ended November 30, 2021**

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#### Payroll Account Direct Deposit Fund

This fund is used as a pass through fund. Funds received are then expended for the purpose of disbursing payroll. The only actual revenue within this fund is interest income.

#### DUI Fines Fund

This fund is used to account for fines received for DUI convictions. The funds are assigned to be used by the Livingston County Sheriff Department.

#### Community Development Block Grant Fund

This fund is used to account for Community Development Block Grant revenues. No restricted balance is reported because all of the grant revenues had been expended by November 30, 2021.

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet  
November 30, 2021

		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	\$	3,785,290	858,030	453,483	761,338	473,653	533,415	3,676
Certificates of deposit		4,241,000	400,000	200,000	-	900,000	-	-
Other investments		1,639,921	-	1,622,736	-	-	-	-
Receivables:		-						
Accounts		242,893	138,578	77,028	-	-	-	-
Property taxes		3,194,566	839,628	-	419,819	419,819	435,563	-
Prepaid items		3,000	3,000	-	-	-	-	-
Total assets	\$	13,106,670	2,239,236	2,353,247	1,181,157	1,793,472	968,978	3,676
<u>Liabilities</u>								
Accounts payable	\$	402,121	19,504	4,172	166,808	160,558	-	-
Due to others		6,552	-	-	-	-	-	-
Accrued items		50,432	35,440	10,219	-	-	-	-
Total liabilities		459,105	54,944	14,391	166,808	160,558	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		3,061,557	805,000	-	402,500	402,500	417,240	-
<u>Fund Balance</u>								
Nonspendable		3,000	3,000	-	-	-	-	-
Restricted		4,301,735	-	-	366,824	1,213,585	161,351	384
Committed		649,837	-	-	-	-	-	3,292
Assigned		4,631,436	1,376,292	2,338,856	245,025	16,829	390,387	-
Total fund balance		9,586,008	1,379,292	2,338,856	611,849	1,230,414	551,738	3,676
Total liabilities, deferred inflows, and fund balance	\$	13,106,670	2,239,236	2,353,247	1,181,157	1,793,472	968,978	3,676

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2021

		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	\$	78,391	1,497	25,835	86,442	2,293	26,132	9,293
Certificates of deposit		700,000	-	330,000	415,000	9,000	205,000	15,000
Other investments		-	-	-	-	-	-	-
Receivables:								
Accounts		-	-	7,360	-	-	-	3,300
Property taxes		777,820	-	-	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets	\$	1,556,211	1,497	363,195	501,442	11,293	231,132	27,593
<u>Liabilities</u>								
Accounts payable	\$	-	-	-	22,500	-	16,679	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	-	-	-	-	-	-
Total liabilities		-	-	-	22,500	-	16,679	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		745,100	-	-	-	-	-	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		811,111	135	137,663	401,484	9,804	155,281	12,569
Committed		-	1,362	-	77,458	-	59,172	15,024
Assigned		-	-	225,532	-	1,489	-	-
Total fund balance		811,111	1,497	363,195	478,942	11,293	214,453	27,593
Total liabilities, deferred inflows, and fund balance	\$	1,556,211	1,497	363,195	501,442	11,293	231,132	27,593

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2021

		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	\$	1,401	57,158	8,393	4,668	18,766	7,742	7,131
Certificates of deposit		-	135,000	38,000	200,000	235,000	43,000	8,000
Other investments		17,185	-	-	-	-	-	-
Receivables:								
Accounts		10,450	-	-	-	-	567	-
Property taxes		-	146,148	-	-	-	-	-
Prepaid items		-	-	-	-	-	-	-
Total assets	\$	29,036	338,306	46,393	204,668	253,766	51,309	15,131
<u>Liabilities</u>								
Accounts payable	\$	-	266	-	6,711	-	873	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	4,773	-	-	-	-	-
Total liabilities		-	5,039	-	6,711	-	873	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		-	140,000	-	-	-	-	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		27,634	193,267	28,253	67,493	146,532	46,281	15,061
Committed		1,402	-	18,140	130,464	107,234	-	-
Assigned		-	-	-	-	-	4,155	70
Total fund balance		29,036	193,267	46,393	197,957	253,766	50,436	15,131
Total liabilities, deferred inflows, and fund balance	\$	29,036	338,306	46,393	204,668	253,766	51,309	15,131



LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2021

	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	\$ 2,793	24,761	12,039	3,393	-	38,829	11,096
Certificates of deposit	-	-	35,000	8,000	-	125,000	10,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	-	-	-	-
Property taxes	-	-	-	-	155,769	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	<u>\$ 2,793</u>	<u>24,761</u>	<u>47,039</u>	<u>11,393</u>	<u>155,769</u>	<u>163,829</u>	<u>21,096</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	3,750	-	-	-	300
Due to others	-	-	-	-	6,552	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>3,750</u>	<u>-</u>	<u>6,552</u>	<u>-</u>	<u>300</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	149,217	-	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	902	24,174	39,774	11,155	-	155,391	18,235
Committed	-	587	-	-	-	8,438	-
Assigned	1,891	-	3,515	238	-	-	2,561
Total fund balance	<u>2,793</u>	<u>24,761</u>	<u>43,289</u>	<u>11,393</u>	<u>-</u>	<u>163,829</u>	<u>20,796</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 2,793</u>	<u>24,761</u>	<u>47,039</u>	<u>11,393</u>	<u>155,769</u>	<u>163,829</u>	<u>21,096</u>

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2021

	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	\$ 83,105	94,826	9,612	65,689	3,110	750
Certificates of deposit	-	200,000	30,000	-	-	-
Other investments	-	-	-	-	-	-
Receivables:						
Accounts	-	-	-	5,610	-	-
Property taxes	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 83,105</u>	<u>294,826</u>	<u>39,612</u>	<u>71,299</u>	<u>3,110</u>	<u>750</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>						
Nonspendable	-	-	-	-	-	-
Restricted	80,874	71,422	33,797	71,299	-	-
Committed	-	223,404	-	-	3,110	750
Assigned	2,231	-	5,815	-	-	-
Total fund balance	<u>83,105</u>	<u>294,826</u>	<u>39,612</u>	<u>71,299</u>	<u>3,110</u>	<u>750</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 83,105</u>	<u>294,826</u>	<u>39,612</u>	<u>71,299</u>	<u>3,110</u>	<u>750</u>

LIVINGSTON COUNTY, ILLINOIS  
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2021

	Payroll Clearing	Federal Tax Payment	Payroll Account Direct Deposit	DUI Fines	Community Development Block Grant
<u>Assets</u>					
Cash in bank	\$ 10,252	131	1	6,165	1
Certificates of deposit	-	-	-	-	-
Other investments	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	-
Property taxes	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 10,252</u>	<u>131</u>	<u>1</u>	<u>6,165</u>	<u>1</u>
<u>Liabilities</u>					
Accounts payable	\$ -	-	-	-	-
Due to others	-	-	-	-	-
Accrued items	-	-	-	-	-
Total liabilities	<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>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	10,252	131	1	6,165	1
Total fund balance	<u>10,252</u>	<u>131</u>	<u>1</u>	<u>6,165</u>	<u>1</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 10,252</u>	<u>131</u>	<u>1</u>	<u>6,165</u>	<u>1</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, 2021**

	Totals	Special Revenue Funds					Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	
Revenues:							
Property taxes	\$ 3,020,034	786,232	-	393,234	393,234	416,049	-
Operating and capital grants	536,994	-	498,406	-	-	-	-
Motor fuel tax	1,138,598	-	1,138,598	-	-	-	-
Fees, fines, and charges for services	1,121,961	358,617	-	-	-	-	15,384
Interest	13,864	1,505	1,201	681	2,150	146	3
Other	73,971	4,389	68,867	-	-	-	-
Total revenues	5,905,422	1,150,743	1,707,072	393,915	395,384	416,195	15,387
Expenditures:							
Current:							
General administration	275,767	-	-	-	-	-	-
Public safety	119,199	-	-	-	-	-	-
Judiciary and court related	71,132	-	-	-	-	-	-
Public health and welfare	518,846	-	-	-	-	392,559	-
Transportation	1,738,977	961,505	605,278	154,241	17,953	-	-
Employee benefits	762,388	-	-	-	-	-	-
Capital Outlay	800,312	1,779	496,194	244,066	58,273	-	-
Total expenditures	4,286,621	963,284	1,101,472	398,307	76,226	392,559	-
Excess (deficiency) of revenues over (under) expenditures	1,618,801	187,459	605,600	(4,392)	319,158	23,636	15,387
Other financing sources (uses):							
Transfers in	1	-	-	-	-	-	-
Transfers out	(182,750)	-	-	-	-	-	(15,000)
Total other financing sources (uses)	(182,749)	-	-	-	-	-	(15,000)
Net change in fund balance	1,436,052	187,459	605,600	(4,392)	319,158	23,636	387
Fund balance, beginning of year	8,149,956	1,191,833	1,733,256	616,241	911,256	528,102	3,289
Fund balance, end of year	\$ 9,586,008	1,379,292	2,338,856	611,849	1,230,414	551,738	3,676

**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, 2021**

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 742,914	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	5,837	7,360	176,471	562	68,483	6,503
Interest	1,303	-	1,864	1,035	25	564	54
Other	-	-	-	-	-	-	-
Total revenues	744,217	5,837	9,224	177,506	587	69,047	6,557
Expenditures:							
Current:							
General administration	-	-	-	47,437	-	-	4,092
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	3,890	-	-	-	41,176	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	762,388	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	762,388	3,890	-	47,437	-	41,176	4,092
Excess (deficiency) of revenues over (under) expenditures	(18,171)	1,947	9,224	130,069	587	27,871	2,465
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(2,075)	-	-	-	(15,000)	-
Total other financing sources (uses)	-	(2,075)	-	-	-	(15,000)	-
Net change in fund balance	(18,171)	(128)	9,224	130,069	587	12,871	2,465
Fund balance, beginning of year	829,282	1,625	353,971	348,873	10,706	201,582	25,128
Fund balance, end of year	\$ 811,111	1,497	363,195	478,942	11,293	214,453	27,593

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, 2021

	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	\$ -	139,603	-	-	-	-	-
Operating and capital grants	20,900	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	67,131	102,862	66,485	18,542	4,089
Interest	16	292	140	464	628	110	26
Other	-	-	-	-	-	-	-
Total revenues	20,916	139,895	67,271	103,326	67,113	18,652	4,115
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Public safety	-	-	-	60,019	-	15,872	-
Judiciary and court related	-	-	-	-	12,103	-	529
Public health and welfare	-	126,287	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	126,287	-	60,019	12,103	15,872	529
Excess (deficiency) of revenues over (under) expenditures	20,916	13,608	67,271	43,307	55,010	2,780	3,586
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(18,000)	-	(49,712)	-	(15,000)	-	-
Total other financing sources (uses)	(18,000)	-	(49,712)	-	(15,000)	-	-
Net change in fund balance	2,916	13,608	17,559	43,307	40,010	2,780	3,586
Fund balance, beginning of year	26,120	179,659	28,834	154,650	213,756	47,656	11,545
Fund balance, end of year	\$ 29,036	193,267	46,393	197,957	253,766	50,436	15,131

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, 2021

	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	\$ -	-	-	-	148,768	-	-
Operating and capital grants	-	-	1,666	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	7,212	9,311	13,350	1,345	-	132,812	11,541
Interest	2	22	91	129	-	313	53
Other	-	-	-	-	-	-	-
Total revenues	7,214	9,333	15,107	1,474	148,768	133,125	11,594
Expenditures:							
Current:							
General administration	-	-	9,656	-	148,768	49,262	-
Public safety	-	-	-	-	-	-	29,992
Judiciary and court related	-	315	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	315	9,656	-	148,768	49,262	29,992
Excess (deficiency) of revenues over (under) expenditures	7,214	9,018	5,451	1,474	-	83,863	(18,398)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(7,000)	(3,000)	(500)	-	-	(47,463)	-
Total other financing sources (uses)	(7,000)	(3,000)	(500)	-	-	(47,463)	-
Net change in fund balance	214	6,018	4,951	1,474	-	36,400	(18,398)
Fund balance, beginning of year	2,579	18,743	38,338	9,919	-	127,429	39,194
Fund balance, end of year	\$ 2,793	24,761	43,289	11,393	-	163,829	20,796

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, 2021

	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	-	-	3,922	-	-	-
Motor fuel tax	-	-	-	-	-	-
Fees, fines, and charges for services	23,140	-	12,604	5,610	1,624	250
Interest	23	872	80	33	-	-
Other	-	-	715	-	-	-
Total revenues	23,163	872	17,321	5,643	1,624	250
Expenditures:						
Current:						
General administration	-	-	-	4,452	-	-
Public safety	-	-	-	-	-	-
Judiciary and court related	13,119	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	13,119	-	-	4,452	-	-
Excess (deficiency) of revenues over (under) expenditures	10,044	872	17,321	1,191	1,624	250
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(10,000)	-	-	-
Total other financing sources (uses)	-	-	(10,000)	-	-	-
Net change in fund balance	10,044	872	7,321	1,191	1,624	250
Fund balance, beginning of year	73,061	293,954	32,291	70,108	1,486	500
Fund balance, end of year	\$ 83,105	294,826	39,612	71,299	3,110	750



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, 2021

	Payroll Clearing	Federal Tax Payment	Payroll Account Direct Deposit	DUI Fines	Community Development Block Grant
Revenues:					
Property taxes	\$ -	-	-	-	-
Operating and capital grants	-	-	-	-	12,100
Motor fuel tax	-	-	-	-	-
Fees, fines, and charges for services	-	-	-	4,836	-
Interest	23	16	-	-	-
Other	-	-	-	-	-
Total revenues	23	16	-	4,836	12,100
Expenditures:					
Current:					
General administration	-	-	-	-	12,100
Public safety	-	-	-	13,316	-
Judiciary and court related	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Transportation	-	-	-	-	-
Employee benefits	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	13,316	12,100
Excess (deficiency) of revenues over (under) expenditures	23	16	-	(8,480)	-
Other financing sources (uses):					
Transfers in	-	-	-	-	1
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	1
Net change in fund balance	23	16	-	(8,480)	1
Fund balance, beginning of year	10,229	115	1	14,645	-
Fund balance, end of year	\$ 10,252	131	1	6,165	1

LIVINGSTON COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Assets:	
Cash on hand and in bank	\$ 858,030
Certificates of deposit	400,000
Receivables, net	
Accounts receivable	138,578
Property taxes	839,628
Prepaid items	3,000
Total assets	<u>\$ 2,239,236</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 19,504
Accrued items	35,440
Total liabilities	<u>54,944</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>805,000</u>
Fund balance:	
Non-spendable	3,000
Assigned	<u>1,376,292</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 2,239,236</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**COUNTY HIGHWAY FUND**

**SCHEDULE C-4**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 788,587	786,232	743,205
Township MFT engineering - roads	100,000	111,279	104,838
Township MFT engineering - bridges	30,000	89,859	74,828
Township CAB engineering	12,000	-	-
MFT Equipment rental	100,000	100,000	100,000
Interest on investments	1,725	1,505	3,616
Material sales to municipalities	9,000	17,269	8,964
Permit fees	20,000	26,210	37,370
Sale of used equipment	15,000	14,000	11,351
Miscellaneous	3,000	4,389	24,797
Total revenues	1,079,312	1,150,743	1,108,969
Expenditures:			
Salaries:			
Engineers and technicians	242,500	242,237	232,971
Secretary and bookkeeping	73,000	72,578	71,173
Day labor employees	255,300	233,726	287,842
Insurance	-	24,164	-
Operating costs for office and garage	27,000	22,613	21,188
Employee health insurance premiums	100,000	79,949	85,676
Gas, oil, and grease	75,000	64,439	34,790
Repair of machinery	75,000	68,072	38,337
Materials and supplies for road repairs	20,000	19,600	8,077
Repair of bridges and culverts	25,000	28,937	-
Miscellaneous	14,000	10,424	7,899
Purchase of machinery and equipment	250,000	1,779	149,778
Buildings and grounds maintenance	45,000	32,725	3,192
Computer hardware and software	15,000	7,903	11,165
Contractual services	60,000	54,138	49,609
Total expenditures	1,276,800	963,284	1,001,697
Excess (deficiency) of revenues over (under) expenditures	\$ (197,488)	187,459	107,272
Fund balance, beginning of year		1,191,833	1,084,561
Fund balance, end of year		\$ 1,379,292	1,191,833

LIVINGSTON COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Cash on hand and in bank	\$ 453,483
Certificates of deposit	200,000
Other investments	1,622,736
Accounts receivable	<u>77,028</u>
Total assets	<u>\$ 2,353,247</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 4,172
Accrued items	<u>10,219</u>
Total liabilities	<u>14,391</u>
Fund Balance:	
Assigned	<u>2,338,856</u>
Total liabilities and fund balance	<u>\$ 2,353,247</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**COUNTY MOTOR FUEL TAX FUND**

**SCHEDULE C-6**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final	Year Ended	
	Appropriations	November 30,	
		2021	2020
Revenues:			
Motor fuel tax	\$ 750,000	1,138,598	1,326,387
Rebuild Illinois grant	498,406	498,406	498,406
Reimbursements	60,000	60,200	59,150
Interest on investments	12,050	1,201	7,390
Miscellaneous	5,000	8,667	16,641
Total revenues	1,325,456	1,707,072	1,907,974
Expenditures:			
Salaries - County Engineer	120,000	120,191	118,130
Salaries - Engineers and technicians	10,000	-	-
Salaries - day labor	235,000	234,030	162,426
Design & construction engineering	10,000	-	-
Right-of-way	2,000	-	-
Equipment expense	100,000	100,000	100,000
Construction - surface	150,000	-	-
Construction - bridge / culvert	85,000	-	-
General maintenance	748,500	647,251	673,623
State of Illinois grant program	498,406	-	-
Total expenditures	1,958,906	1,101,472	1,054,179
Excess (deficiency) of revenues over (under) expenditures	\$ (633,450)	605,600	853,795
Fund balance, beginning of year		1,733,256	879,461
Fund balance, end of year		\$ 2,338,856	1,733,256

LIVINGSTON COUNTY, ILLINOIS  
COUNTY AID TO BRIDGES FUND

SCHEDULE C-7

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Assets:	
Cash on hand and in bank	\$ 761,338
Receivables, net	
Property taxes	419,819
Total assets	<u>\$ 1,181,157</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 166,808</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>402,500</u>
Fund balance:	
Restricted	366,824
Assigned	<u>245,025</u>
Total fund balance	<u>611,849</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,181,157</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**COUNTY AID TO BRIDGES FUND**

**SCHEDULE C-8**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 394,416	393,234	371,722
Interest on investments	1,600	681	2,403
Total revenues	396,016	393,915	374,125
Expenditures:			
Design & construction engineering	100,000	87,577	119,609
Day labor construction	50,000	66,664	17,785
Construction: bridges / culverts	640,000	244,066	162,174
Total expenditures	790,000	398,307	299,568
Excess (deficiency) of revenues over (under) expenditures	\$ (393,984)	(4,392)	74,557
Fund balance, beginning of year		616,241	541,684
Fund balance, end of year		\$ 611,849	616,241

LIVINGSTON COUNTY, ILLINOIS  
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Assets:	
Cash on hand and in bank	\$ 473,653
Certificates of deposit	900,000
Receivables, net	
Property taxes	<u>419,819</u>
Total assets	<u>\$ 1,793,472</u>
<u>Liabilities, Deferred Inflows of Resources and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 160,558</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>402,500</u>
Fund balance:	
Restricted	1,213,585
Assigned	<u>16,829</u>
Total fund balance	<u>1,230,414</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,793,472</u>



**LIVINGSTON COUNTY, ILLINOIS**  
**MATCHING TAX FUND**

**SCHEDULE C-10**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 394,416	393,234	371,722
Interest on investments	1,550	2,150	4,225
Total revenue	395,966	395,384	375,947
Expenditures:			
Design & construction engineering	100,000	17,953	39,242
Construction: surface	400,000	58,273	320,745
Construction: bridges / culverts	600,000	-	-
Total expenditures	1,100,000	76,226	359,987
Excess (deficiency) of revenues over (under) expenditures	\$ (704,034)	319,158	15,960
Fund balance, beginning of year		911,256	895,296
Fund balance, end of year		\$ 1,230,414	911,256

LIVINGSTON COUNTY, ILLINOIS  
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Assets:	
Cash on hand and in bank	\$ 533,415
Receivables, net	
Property taxes	<u>435,563</u>
Total assets	<u>\$ 968,978</u>
<u>Deferred Inflows of Resources, and Fund Balance</u>	
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>\$ 417,240</u>
Fund balance:	
Restricted	161,351
Assigned	<u>390,387</u>
Total fund balance	<u>551,738</u>
Total deferred inflows and fund balance	<u>\$ 968,978</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**MENTALLY DEFICIENT PERSONS FUND**

**SCHEDULE C-12**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 417,240	416,049	416,149
Interest on investments	275	146	215
Total revenues	417,515	416,195	416,364
Expenditures:			
Staff salary and benefits	66,878	66,878	65,567
Board member expenses	375	375	375
Purchase of services:			
Futures Unlimited, Inc.	286,212	286,212	286,211
Hospital Birth to Three Services	32,127	-	-
OSF Infant Toddler Enrichment Program	8,500	7,264	7,887
Systems development	14,333	7,719	3,105
MOSAIC	10,000	6,981	10,000
Adaptive recreation	-	3,500	6,403
Leases/rent	2,030	2,030	2,030
Travel and meals	1,000	1,000	1,000
Contractual	4,000	4,000	4,000
Equipment	2,500	2,500	2,500
Professional dues/expenses	2,000	2,000	2,000
Commodities	2,100	2,100	2,100
Total expenditures	432,055	392,559	393,178
Excess (deficiency) of revenues over (under) expenditures	\$ (14,540)	23,636	23,186
Fund balance, beginning of year		528,102	504,916
Fund balance, end of year		\$ 551,738	528,102

**LIVINGSTON COUNTY, ILLINOIS**  
**COURT SYSTEMS FUND**

**SCHEDULE C-13**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 3,676
Total assets	<u>\$ 3,676</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 384
Committed fund balance	3,292
Total fund balance	<u>\$ 3,676</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-14**

	<u>Original &amp; Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2021</u>	<u>2020</u>
Revenues:			
Charges for services	\$ 16,000	15,384	12,749
Interest on investments	4	3	5
Total revenues	<u>16,004</u>	<u>15,387</u>	<u>12,754</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,004</u>	<u>15,387</u>	<u>12,754</u>
Other financing sources (uses):			
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(12,900)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(12,900)</u>
Net change in fund balance	<u>\$ 1,004</u>	387	(146)
Fund balance, beginning of year		<u>3,289</u>	<u>3,435</u>
Fund balance, end of year		<u>\$ 3,676</u>	<u>3,289</u>

LIVINGSTON COUNTY, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Assets:	
Cash on hand and in bank	\$ 78,391
Certificates of deposit	700,000
Receivables, net	
Property taxes	<u>777,820</u>
Total assets	<u>\$ 1,556,211</u>
<u>Deferred Inflows of Resources and Fund Balance</u>	
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>\$ 745,100</u>
Fund balance:	
Restricted	<u>811,111</u>
Total deferred inflows and fund balance	<u>\$ 1,556,211</u>

LIVINGSTON COUNTY, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
General property tax	\$ 745,100	742,914	702,188
Interest on investments	2,000	1,303	3,776
Total revenues	747,100	744,217	705,964
Expenditures:			
County payment to social security	750,000	762,388	735,151
Total expenditures	750,000	762,388	735,151
Excess (deficiency) of revenues over (under) expenditures	(2,900)	(18,171)	(29,187)
Other financing sources (uses):			
Transfers in:			
General fund - replacement taxes	-	-	20,000
Total other financing sources (uses)	-	-	20,000
Net change in fund balance	<u>\$ (2,900)</u>	(18,171)	(9,187)
Fund balance, beginning of year		829,282	838,469
Fund balance, end of year		<u>\$ 811,111</u>	<u>829,282</u>

Balance Sheet  
November 30, 2021

<hr/>		
	<u>Assets</u>	
Cash on hand and in bank		\$ 1,497
Total assets		<u>\$ 1,497</u>
	<u>Fund Balance</u>	
Restricted fund balance		\$ 135
Committed fund balance		<u>1,362</u>
Total fund balance		<u>\$ 1,497</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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Law library fees	\$ 11,500	5,837	5,304
Interest on investments	5	-	-
Total revenues	11,505	5,837	5,304
Expenditures:			
Law library costs	9,000	3,890	2,965
Total expenditures	9,000	3,890	2,965
Excess (deficiency) of revenues over (under) expenditures	2,505	1,947	2,339
Other financing sources (uses):			
Transfers out	(2,075)	(2,075)	(2,076)
Total other financing sources (uses)	(2,075)	(2,075)	(2,076)
Net change in fund balance	\$ 430	(128)	263
Fund balance, beginning of year		1,625	1,362
Fund balance, end of year		\$ 1,497	1,625



**LIVINGSTON COUNTY, ILLINOIS  
INDEMNITY FUND**

**SCHEDULE C-19**

**Balance Sheet  
November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 25,835
Certificates of deposit	330,000
Due from Collector	7,360
Total assets	<u>\$ 363,195</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 137,663
Assigned fund balance	225,532
Total fund balance	<u>\$ 363,195</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-20**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees	\$ 8,000	7,360	9,330
Interest on investments	1,000	1,864	6,492
Total revenues	<u>9,000</u>	<u>9,224</u>	<u>15,822</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 9,000</u>	9,224	15,822
Fund balance, beginning of year		<u>353,971</u>	<u>338,149</u>
Fund balance, end of year		<u>\$ 363,195</u>	<u>353,971</u>

LIVINGSTON COUNTY, ILLINOIS  
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Cash on hand and in bank	\$ 86,442
Certificates of deposit	<u>415,000</u>
Total assets	<u>\$ 501,442</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 22,500</u>
Restricted fund balance	401,484
Committed fund balance	<u>77,458</u>
Total fund balance	<u>478,942</u>
Total liabilities and fund balance	<u>\$ 501,442</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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees	\$ 96,000	176,471	148,351
Interest on investments	2,000	1,035	1,100
Total revenues	98,000	177,506	149,451
Expenditures:			
Recorder's automation expense	100,000	47,437	23,159
Total expenditures	100,000	47,437	23,159
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,000)</u>	130,069	126,292
Fund balance, beginning of year		348,873	222,581
Fund balance, end of year		<u>\$ 478,942</u>	<u>348,873</u>

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

**SCHEDULE C-23**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 2,293
Certificates of deposit	9,000
Total assets	<u>\$ 11,293</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 9,804
Assigned fund balance	1,489
Total fund balance	<u>\$ 11,293</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-24**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Forfeited funds	\$ 1,000	562	1,285
Interest on investments	20	25	79
Total revenues	<u>1,020</u>	<u>587</u>	<u>1,364</u>
Expenditures:			
Drug traffic prevention	<u>2,500</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,480)</u>	<u>587</u>	<u>1,364</u>
Fund balance, beginning of year		<u>10,706</u>	<u>9,342</u>
Fund balance, end of year		<u>\$ 11,293</u>	<u>10,706</u>

**LIVINGSTON COUNTY, ILLINOIS  
COURT AUTOMATION FUND**

**SCHEDULE C-25**

**Balance Sheet  
November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 26,132
Certificates of deposit	205,000
Total assets	<u>\$ 231,132</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 16,679</u>
Restricted fund balance	155,281
Committed fund balance	59,172
Total fund balance	<u>214,453</u>
Total liabilities and fund balance	<u>\$ 231,132</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-26**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Court automation fees	\$ 68,000	68,483	60,876
Interest on investments	500	564	866
Court miscellaneous fees	-	-	549
Total revenues	<u>68,500</u>	<u>69,047</u>	<u>62,291</u>
Expenditures:			
Automation	<u>33,000</u>	<u>41,176</u>	<u>26,712</u>
Total expenditures	<u>33,000</u>	<u>41,176</u>	<u>26,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,500</u>	<u>27,871</u>	<u>35,579</u>
Other financing sources (uses):			
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 20,500</u>	12,871	20,579
Fund balance, beginning of year		<u>201,582</u>	<u>181,003</u>
Fund balance, end of year		<u>\$ 214,453</u>	<u>201,582</u>

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

**SCHEDULE C-27**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 9,293
Due from collector	3,300
Total assets	<u>\$ 27,593</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 12,569
Committed fund balance	15,024
Total fund balance	<u>\$ 27,593</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-28**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees	\$ 6,500	6,503	51,355
Interest on investments	45	54	80
Total revenues	<u>6,545</u>	<u>6,557</u>	<u>51,435</u>
Expenditures:			
Treasurer's automation expenditures	<u>7,500</u>	<u>4,092</u>	<u>49,224</u>
Total expenditures	<u>7,500</u>	<u>4,092</u>	<u>49,224</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (955)</u>	2,465	2,211
Fund balance, beginning of year		<u>25,128</u>	<u>22,917</u>
Fund balance, end of year		<u>\$ 27,593</u>	<u>25,128</u>

LIVINGSTON COUNTY, ILLINOIS  
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Cash on hand and in bank	\$ 1,401
Other investments	17,185
Accounts receivable	<u>10,450</u>
Total assets	<u>\$ 29,036</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 27,634
Committed fund balance	<u>1,402</u>
Total fund balance	<u>\$ 29,036</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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
State grant	\$ 20,900	20,900	20,900
Interest on investments	260	16	194
Total revenues	21,160	20,916	21,094
Expenditures			
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	21,160	20,916	21,094
Other financing sources (uses):			
Transfers out	(18,000)	(18,000)	(18,000)
Total other financing sources (uses)	(18,000)	(18,000)	(18,000)
Net change in fund balance	\$ 3,160	2,916	3,094
Fund balance, beginning of year		26,120	23,026
Fund balance, end of year		\$ 29,036	26,120



LIVINGSTON COUNTY, ILLINOIS  
VETERAN'S ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet  
November 30, 2021

<u>Assets</u>	
Cash on hand and in bank	\$ 57,158
Certificate of deposit	135,000
Receivables, net	
Property taxes	146,148
Total assets	<u>\$ 338,306</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 266
Accrued expenses	4,773
Total liabilities	<u>5,039</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>140,000</u>
Fund balance:	
Restricted	<u>193,267</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 338,306</u>

**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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 140,000	139,603	139,495
Interest on investments	150	292	597
Donations and other	-	-	-
Total revenues	140,150	139,895	140,092
Expenditures:			
Superintendent	40,633	41,621	37,149
Transportation of veterans - drivers' pay	30,700	25,792	17,565
Office help	18,889	18,119	18,087
IMRF	3,400	3,607	2,750
FICA	6,600	6,774	5,728
Unemployment	-	392	301
Van expenses	12,000	11,396	6,452
Office rent	4,800	4,800	4,800
Education and conventions	2,000	1,164	1,037
Mileage	250	-	-
Telephone	3,600	2,750	2,550
Postage	600	275	334
Veterans emergency assistance	1,000	-	-
Groceries and medicine	4,647	2,044	2,486
Rent for veterans	12,000	2,260	4,580
Utilities for veterans	6,000	3,373	3,689
Miscellaneous	1,000	10	335
Office supplies	3,000	1,910	1,280
Contingency	2,000	-	-
Total expenditures	153,119	126,287	109,123
Excess (deficiency) of revenues over (under) expenditures	\$ (12,969)	13,608	30,969
Fund balance, beginning of year		179,659	148,690
Fund balance, end of year		\$ 193,267	179,659

**LIVINGSTON COUNTY, ILLINOIS**  
**COURT SECURITY FUND**

**SCHEDULE C-33**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 8,393
Certificate of deposit	38,000
Total assets	<u>\$ 46,393</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 28,253
Committed fund balance	18,140
Total fund balance	<u>\$ 46,393</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-34**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Charges for services	\$ 50,000	67,131	60,399
Interest on investments	11	140	255
Total revenues	<u>50,011</u>	<u>67,271</u>	<u>60,654</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,011</u>	<u>67,271</u>	<u>60,654</u>
Other financing sources (uses):			
Transfers out	<u>(49,712)</u>	<u>(49,712)</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>(49,712)</u>	<u>(49,712)</u>	<u>(50,000)</u>
Net change in fund balance	<u>\$ 299</u>	17,559	10,654
Fund balance, beginning of year		<u>28,834</u>	<u>18,180</u>
Fund balance, end of year		<u>\$ 46,393</u>	<u>28,834</u>

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

**SCHEDULE C-35**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 4,668
Certificates of deposit	200,000
Total assets	<u>\$ 204,668</u>
<u>Liabilities and Fund Balance</u>	
Accounts payable	<u>\$ 6,711</u>
Restricted fund balance	67,493
Committed fund balance	130,464
Total fund balance	<u>197,957</u>
Total liabilities and fund balance	<u>\$ 204,668</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-36**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Probation fees	\$ 91,200	102,862	83,444
Interest on investments	400	464	466
Total revenues	<u>91,600</u>	<u>103,326</u>	<u>83,910</u>
Expenditures:			
Residential and detention services	13,000	27,306	-
Client services	30,000	26,475	-
Supplies	18,000	6,238	-
Total expenditures	<u>61,000</u>	<u>60,019</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,600</u>	<u>43,307</u>	<u>83,910</u>
Other financing sources (uses):			
Transfers out	-	-	(29,676)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(29,676)</u>
Net change in fund balance	<u>\$ 30,600</u>	43,307	54,234
Fund balance, beginning of year		154,650	100,416
Fund balance, end of year		<u>\$ 197,957</u>	<u>154,650</u>

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

**SCHEDULE C-37**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 18,766
Certificates of deposit	235,000
Total assets	<u>\$ 253,766</u>
<u>Fund Balance</u>	
Restricted	\$ 146,532
Committed	107,234
Total fund balance	<u>\$ 253,766</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual** **SCHEDULE C-38**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Document storage fees	\$ 48,000	66,485	57,425
Interest on investments	500	628	909
Total revenues	<u>48,500</u>	<u>67,113</u>	<u>58,334</u>
Expenditures:			
Document storage expenditures	<u>16,000</u>	<u>12,103</u>	<u>11,513</u>
Total expenditures	<u>16,000</u>	<u>12,103</u>	<u>11,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,500</u>	<u>55,010</u>	<u>46,821</u>
Other financing sources (uses):			
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 17,500</u>	40,010	31,821
Fund balance, beginning of year		213,756	181,935
Fund balance, end of year		<u>\$ 253,766</u>	<u>213,756</u>

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

**SCHEDULE C-39**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 7,742
Certificate of deposit	43,000
Accounts receivable	567
Total assets	<u>\$ 51,309</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 873</u>
Fund Balance:	
Restricted	46,281
Assigned	4,155
Total fund balance	<u>50,436</u>
Total liabilities and fund balance	<u>\$ 51,309</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-40**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Forfeited funds	\$ 4,000	18,542	44,859
Circuit Clerk fees	2,000	-	-
Interest on investments	10	110	80
Total revenues	<u>6,010</u>	<u>18,652</u>	<u>44,939</u>
Expenditures:			
Drug traffic prevention expenditures	<u>10,000</u>	<u>15,872</u>	<u>13,118</u>
Total expenditures	<u>10,000</u>	<u>15,872</u>	<u>13,118</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,990)</u>	2,780	31,821
Fund balance, beginning of year		<u>47,656</u>	<u>15,835</u>
Fund balance, end of year		<u>\$ 50,436</u>	<u>47,656</u>

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

**SCHEDULE C-41**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 7,131
Certificate of deposit	8,000
Total assets	<u>\$ 15,131</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 15,061
Assigned fund balance	70
Total fund balance	<u>\$ 15,131</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-42**

	<u>Original &amp; Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2021</u>	<u>2020</u>
Revenues:			
Fines, fees, and forfeitures	\$ 4,000	4,089	3,458
Interest on investments	5	26	11
Total revenues	<u>4,005</u>	<u>4,115</u>	<u>3,469</u>
Expenditures:			
Judiciary and court related	<u>4,000</u>	<u>529</u>	<u>2,902</u>
Total expenditures	<u>4,000</u>	<u>529</u>	<u>2,902</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5</u>	3,586	567
Fund balance, beginning of year		<u>11,545</u>	<u>10,978</u>
Fund balance, end of year		<u>\$ 15,131</u>	<u>11,545</u>

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

**SCHEDULE C-43**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 2,793
Accounts receivable	-
Total assets	<u>\$ 2,793</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 902
Assigned fund balance	1,891
Total fund balance	<u>\$ 2,793</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-44**

	<u>Original &amp; Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2021</u>	<u>2020</u>
Revenues:			
Arrestees fee	\$ 7,000	4,289	4,825
Inmate medical payments	-	2,923	-
Interest on investments	3	2	7
Total revenues	<u>7,003</u>	<u>7,214</u>	<u>4,832</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,003</u>	<u>7,214</u>	<u>4,832</u>
Other financing sources (uses):			
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(6,000)</u>
Total other financing sources (uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(6,000)</u>
Net change in fund balance	<u>\$ 3</u>	214	(1,168)
Fund balance, beginning of year		<u>2,579</u>	<u>3,747</u>
Fund balance, end of year		<u>\$ 2,793</u>	<u>2,579</u>



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

**SCHEDULE C-45**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 24,761
Total assets	<u>\$ 24,761</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 24,174
Committed fund balance	587
Total fund balance	<u>\$ 24,761</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-46**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Maintenance and child support fees	\$ 3,500	9,311	16,596
Interest on investments	6	22	12
Total revenues	<u>3,506</u>	<u>9,333</u>	<u>16,608</u>
Expenditures			
General government expenditures	-	315	-
Total expenditures	<u>-</u>	<u>315</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,506</u>	<u>9,018</u>	<u>16,608</u>
Other financing sources (uses):			
Transfers out	(3,000)	(3,000)	(3,000)
Total other financing sources (uses)	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>
Net change in fund balance	<u>\$ 506</u>	6,018	13,608
Fund balance, beginning of year		<u>18,743</u>	<u>5,135</u>
Fund balance, end of year		<u>\$ 24,761</u>	<u>18,743</u>

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

**SCHEDULE C-47**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 12,039
Certificate of deposit	35,000
Total assets	<u>\$ 47,039</u>
<u>Liabilities and Fund Balance</u>	
Accounts payable	<u>\$ 3,750</u>
Restricted fund balance	39,774
Assigned fund balance	3,515
Total fund balance	<u>43,289</u>
Total liabilities and fund balance	<u>\$ 47,039</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-48**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
State grant	\$ 1,500	1,666	1,688
Fees	10,000	13,350	11,896
Interest on investments	10	91	115
Total revenues	<u>11,510</u>	<u>15,107</u>	<u>13,699</u>
Expenditures:			
Vital records expense	<u>25,000</u>	<u>9,656</u>	<u>2,079</u>
Total expenditures	<u>25,000</u>	<u>9,656</u>	<u>2,079</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,490)</u>	<u>5,451</u>	<u>11,620</u>
Other financing sources (uses):			
Transfers out	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>
Total other financing sources (uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>
Net change in fund balance	<u>\$ (13,990)</u>	4,951	11,120
Fund balance, beginning of year		<u>38,338</u>	<u>27,218</u>
Fund balance, end of year		<u>\$ 43,289</u>	<u>38,338</u>

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

**SCHEDULE C-49**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 3,393
Certificate of deposit	8,000
Total assets	<u>\$ 11,393</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 11,155
Assigned fund balance	238
Total fund balance	<u>\$ 11,393</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-50**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Forfeited funds	\$ 596	1,345	1,444
Interest on investments	4	129	17
Total revenues	<u>600</u>	<u>1,474</u>	<u>1,461</u>
Expenditures:			
General administration	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 600</u>	1,474	1,461
Fund balance, beginning of year		<u>9,919</u>	<u>8,458</u>
Fund balance, end of year		<u>\$ 11,393</u>	<u>9,919</u>

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

**SCHEDULE C-51**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Receivables, net	
Property taxes	\$ 155,769
Total assets	<u>\$ 155,769</u>
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	\$ 6,552
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	149,217
Total liabilities and deferred inflows	<u>\$ 155,769</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-52**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Property tax	\$ 149,217	148,768	148,536
Total revenues	<u>149,217</u>	<u>148,768</u>	<u>148,536</u>
Expenditures:			
County cooperative extension education service	149,217	148,768	148,536
Total expenditures	<u>149,217</u>	<u>148,768</u>	<u>148,536</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	-	-
Fund balance, beginning of year		-	-
Fund balance, end of year		<u>\$ -</u>	<u>-</u>

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

**SCHEDULE C-53**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 38,829
Certificates of deposit	125,000
Total assets	<u>\$ 163,829</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 155,391
Committed fund balance	8,438
Total fund balance	<u>\$ 163,829</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-54**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees	\$ 106,190	132,812	113,906
Interest on investments	638	313	507
Total revenues	<u>106,828</u>	<u>133,125</u>	<u>114,413</u>
Expenditures			
GIS automation expenditures	<u>52,761</u>	<u>49,262</u>	<u>49,262</u>
Total expenditures	<u>52,761</u>	<u>49,262</u>	<u>49,262</u>
Excess (deficiency) of revenues over (under) expenditures	<u>54,067</u>	<u>83,863</u>	<u>65,151</u>
Other financing sources (uses):			
Transfers out	<u>(47,463)</u>	<u>(47,463)</u>	<u>(42,706)</u>
Total other financing sources (uses)	<u>(47,463)</u>	<u>(47,463)</u>	<u>(42,706)</u>
Net change in fund balance	<u>\$ 6,604</u>	36,400	22,445
Fund balance, beginning of year		<u>127,429</u>	<u>104,984</u>
Fund balance, end of year		<u>\$ 163,829</u>	<u>127,429</u>

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

SCHEDULE C-55

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 11,096
Certificates of deposit	10,000
Total assets	<u>\$ 21,096</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 300
Fund balance:	
Restricted	18,235
Assigned	2,561
Total fund balance	20,796
Total liabilities and fund balance	<u>\$ 21,096</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

SCHEDULE C-56

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees	\$ 12,500	11,541	9,655
Interest on investments	500	53	303
Total revenues	<u>13,000</u>	<u>11,594</u>	<u>9,958</u>
Expenditures:			
Contractual fees	19,000	29,992	36,198
Total expenditures	<u>19,000</u>	<u>29,992</u>	<u>36,198</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (6,000)</u>	(18,398)	(26,240)
Fund balance, beginning of year		39,194	65,434
Fund balance, end of year		<u>\$ 20,796</u>	<u>39,194</u>

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

**SCHEDULE C-57**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 83,105
Total assets	<u>\$ 83,105</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 80,874
Assigned fund balance	2,231
Total fund balance	<u>\$ 83,105</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-58**

	<u>Original &amp; Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2021</u>	<u>2020</u>
Revenues:			
Fees for services	\$ 8,000	23,140	21,361
Interest on investments	15	23	29
Total revenues	<u>8,015</u>	<u>23,163</u>	<u>21,390</u>
Expenditures:			
Operation and administration expenses	<u>7,900</u>	<u>13,119</u>	<u>369</u>
Total expenditures	<u>7,900</u>	<u>13,119</u>	<u>369</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 115</u>	10,044	21,021
Fund balance, beginning of year		<u>73,061</u>	<u>52,040</u>
Fund balance, end of year		<u>\$ 83,105</u>	<u>73,061</u>

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

**SCHEDULE C-59**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 94,826
Certificates of deposit	200,000
Total assets	<u>\$ 294,826</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	223,404
Total fund balance	<u>\$ 294,826</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual** **SCHEDULE C-60**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 1,550	872	1,856
Total revenues	<u>1,550</u>	<u>872</u>	<u>1,856</u>
Expenditures:			
Design & construction engineering	50,000	-	-
Construction - surfaces	100,000	-	-
Construction - bridges / culverts	100,000	-	-
Total expenditures	<u>250,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (248,450)</u>	872	1,856
Fund balance, beginning of year		<u>293,954</u>	<u>292,098</u>
Fund balance, end of year		<u>\$ 294,826</u>	<u>293,954</u>



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

**SCHEDULE C-61**

**Balance Sheet  
November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 9,612
Certificate of deposit	30,000
Total assets	<u>\$ 39,612</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 33,797
Assigned fund balance	5,815
Total fund balance	<u>\$ 39,612</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-62**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
State grant	\$ 4,500	3,922	4,336
Fees	400	4	3,118
Cremation Permits	10,000	12,000	10,500
Autopsy Reports	400	600	300
Miscellaneous	400	715	266
Interest on investments	20	80	247
Total revenues	<u>15,720</u>	<u>17,321</u>	<u>18,767</u>
Expenditures:			
General expenditures	<u>6,000</u>	<u>-</u>	<u>5,329</u>
Total expenditures	<u>6,000</u>	<u>-</u>	<u>5,329</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,720</u>	<u>17,321</u>	<u>13,438</u>
Other financing sources (uses):			
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ (280)</u>	<u>7,321</u>	<u>3,438</u>
Fund balance, beginning of year		<u>32,291</u>	<u>28,853</u>
Fund balance, end of year		<u>\$ 39,612</u>	<u>32,291</u>

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

**SCHEDULE C-63**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 65,689
Accounts receivable, net	5,610
Total assets	<u>\$ 71,299</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,299
Total fund balance	<u>\$ 71,299</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual** **SCHEDULE C-64**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees	\$ 7,000	5,610	6,720
Interest on investments	200	33	228
Total revenues	<u>7,200</u>	<u>5,643</u>	<u>6,948</u>
Expenditures:			
General government	<u>10,000</u>	<u>4,452</u>	<u>3,039</u>
Total expenditures	<u>10,000</u>	<u>4,452</u>	<u>3,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,800)</u>	1,191	3,909
Fund balance, beginning of year		<u>70,108</u>	<u>66,199</u>
Fund balance, end of year		<u>\$ 71,299</u>	<u>70,108</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**PUBLIC DEFENDER RECORD AUTOMATION FUND**

**SCHEDULE C-65**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 3,110
Total assets	<u>\$ 3,110</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 3,110
Total fund balance	<u>\$ 3,110</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-66**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest on investments	\$ 1	-	-
Fees	800	1,624	1,486
Total revenues	<u>801</u>	<u>1,624</u>	<u>1,486</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 801</u>	1,624	1,486
Fund balance, beginning of year		1,486	-
Fund balance, end of year		<u>\$ 3,110</u>	<u>1,486</u>

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

**SCHEDULE C-67**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 750
Total assets	<u>\$ 750</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 750
Total fund balance	<u>\$ 750</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-68**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fees	\$ 250	250	500
Interest	1		
Total revenues	<u>251</u>	<u>250</u>	<u>500</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 251</u>	250	500
Fund balance, beginning of year		<u>500</u>	-
Fund balance, end of year		<u>\$ 750</u>	<u>500</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**PAYROLL CLEARING FUND**

**SCHEDULE C-69**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 10,252
Total assets	<u>\$ 10,252</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 10,252
Total fund balance	<u>\$ 10,252</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-70**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest	\$ -	23	31
Total revenues	<u>-</u>	<u>23</u>	<u>31</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	23	31
Fund balance, beginning of year, unadjusted		10,229	-
Prior period adjustment		-	10,198
Fund balance, beginning of the year, adjusted		<u>10,229</u>	<u>10,198</u>
Fund balance, end of year		<u>\$ 10,252</u>	<u>10,229</u>

**LIVINGSTON COUNTY, ILLINOIS  
FEDERAL TAX PAYMENT FUND**

**SCHEDULE C-71**

**Balance Sheet  
November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 131
Total assets	<u>\$ 131</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 131
Total fund balance	<u>\$ 131</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2021  
(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-72**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Interest	\$ -	16	24
Total revenues	-	16	24
Expenditures:			
General expenditures	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	16	24
Fund balance, beginning of year, unadjusted		115	-
Prior period adjustment		-	91
Fund balance, beginning of the year, adjusted		115	91
Fund balance, end of year		<u>\$ 131</u>	<u>115</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**PAYROLL ACCOUNT DIRECT DEPOSIT FUND**

**SCHEDULE C-73**

**Balance Sheet**  
**November 30, 2021**

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

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-74**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
General revenues	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
General expenditures	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	-	-
Fund balance, beginning of year, unadjusted		1	-
Prior period adjustment		-	1
Fund balance, beginning of the year, adjusted		1	1
Fund balance, end of year		<u>\$ 1</u>	<u>1</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**DUI FINES FUND**

**SCHEDULE C-75**

**Balance Sheet**  
**November 30, 2021**

<u>Assets</u>	
Cash on hand and in bank	\$ 6,165
Total assets	<u>\$ 6,165</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 6,165
Total fund balance	<u>\$ 6,165</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-76**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Fines	\$ -	4,836	5,948
Total revenues	-	4,836	5,948
Expenditures:			
General expenditures	-	13,316	2,410
Total expenditures	-	13,316	2,410
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(8,480)	3,538
Fund balance, beginning of year, unadjusted		14,645	-
Prior period adjustment		-	11,107
Fund balance, beginning of the year, adjusted		14,645	11,107
Fund balance, end of year		<u>\$ 6,165</u>	<u>14,645</u>



**LIVINGSTON COUNTY, ILLINOIS**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

**SCHEDULE C-77**

**Balance Sheet**  
**November 30, 2021**

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

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

**SCHEDULE C-78**

	Original & Final Appropriations	Year Ended November 30,	
		2021	2020
Revenues:			
Federal grant	\$ -	12,100	-
Total revenues	-	12,100	-
Expenditures:			
General expenditures	-	12,100	-
Total expenditures	-	12,100	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Transfers in	-	1	-
Total other financing sources (uses)	-	1	-
Net change in fund balance	<u>\$ -</u>	1	-
Fund balance, beginning of year		-	-
Fund balance, end of year		<u>\$ 1</u>	-

## **LIVINGSTON COUNTY, ILLINOIS**

### **Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2021**

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

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

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

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

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

#### **Agency Funds**

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

LIVINGSTON COUNTY, ILLINOIS  
PRIVATE PURPOSE TRUST FUNDS

SCHEDULE D-1

Combining Statement of Fiduciary Net Position

November 30, 2021

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

	November 30, 2021			November 30, 2020
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 416,316	83,561	499,877	1,583,344
Certificates of deposit	1,000,000	-	1,000,000	-
Other investments	4,278,685	-	4,278,685	3,625,613
Accounts receivable	-	12,752	12,752	-
Due from State of Illinois	916,542	-	916,542	261,692
Total assets	<u>\$ 6,611,543</u>	<u>96,313</u>	<u>6,707,856</u>	<u>5,470,649</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	<u>\$ 158,433</u>	<u>94,181</u>	<u>252,614</u>	<u>136,019</u>
Net Position:				
Restricted for township transportation projects	<u>6,453,110</u>	<u>2,132</u>	<u>6,455,242</u>	<u>5,334,630</u>
Total liabilities and net position	<u>\$ 6,611,543</u>	<u>96,313</u>	<u>6,707,856</u>	<u>5,470,649</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, 2021**  
**(With Comparative Figures for the Year Ended November 30, 2020)**

	Year Ended November 30, 2021			Year Ended November 30, 2020
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 4,440,344	642,167	5,082,511	3,688,997
Rebuild Illinois grant	1,799,846	-	1,799,846	1,799,846
Interest on investments	4,829	45	4,874	24,502
Miscellaneous	-	-	-	-
Total revenues	6,245,019	642,212	6,887,231	5,513,345
Deductions:				
Transportation	5,110,461	656,158	5,766,619	3,213,251
Total expenditures	5,110,461	656,158	5,766,619	3,213,251
Net additions (deductions)	1,134,558	(13,946)	1,120,612	2,300,094
Net position, beginning of year	5,318,552	16,078	5,334,630	3,034,536
Net position, end of year	\$ 6,453,110	2,132	6,455,242	5,334,630

LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities  
November 30, 2021

	Total	County Collector Fund	Drainage District Fund	Retiree 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	\$ 6,125,391	3,691,458	491,830	244,551	1,086,908	163,926	446,718
Certificates of deposit	76,082	-	76,082	-	-	-	-
Other investments	-	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 6,201,473</u>	<u>3,691,458</u>	<u>567,912</u>	<u>244,551</u>	<u>1,086,908</u>	<u>163,926</u>	<u>446,718</u>
<u>Liabilities</u>							
Liabilities:							
Due to taxing bodies	3,691,458	3,691,458	-	-	-	-	-
Due to others	2,510,015	-	567,912	244,551	1,086,908	163,926	446,718
Total liabilities	<u>\$ 6,201,473</u>	<u>3,691,458</u>	<u>567,912</u>	<u>244,551</u>	<u>1,086,908</u>	<u>163,926</u>	<u>446,718</u>

LIVINGSTON COUNTY, ILLINOIS  
AGENCY FUNDS

SCHEDULE E-2

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2021

	Total	County Collector Fund	Drainage District 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, 2020	\$ 4,754,424	2,407,935	633,151	295,428	450	876,290	194,035	347,135
Increases	81,911,948	75,323,728	252,580	136	-	2,968,828	1,700,994	1,665,682
Deductions	(80,464,899)	(74,040,205)	(317,819)	(51,013)	(450)	(2,758,210)	(1,731,103)	(1,566,099)
Balance, November 30, 2021	<u>\$ 6,201,473</u>	<u>3,691,458</u>	<u>567,912</u>	<u>244,551</u>	<u>-</u>	<u>1,086,908</u>	<u>163,926</u>	<u>446,718</u>

LIVINGSTON COUNTY, ILLINOIS  
CIRCUIT CLERK'S AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2021

	Totals	Juror Service Account	Judicial Sales Account	Child Support Account	Unclaimed Funds Account	Circuit Clerk Primary Account
Balance, November 30, 2020	\$ 876,290	6,691	98,992	-	66	770,541
Increases	2,968,828	14,637	99	67,785	-	2,886,307
Deductions	(2,758,210)	(14,641)	-	(67,094)	(66)	(2,676,409)
Balance, November 30, 2021	<u>\$ 1,086,908</u>	<u>6,687</u>	<u>99,091</u>	<u>691</u>	<u>-</u>	<u>980,439</u>

**Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2021**

	Totals	County Clerk General Checking Account	Tax Redemption Account
Balance, November 30, 2020	\$ 194,035	1,649	192,386
Increases	1,700,994	951,794	749,200
Deductions	(1,731,103)	(870,177)	(860,926)
Balance, November 30, 2021	<u>\$ 163,926</u>	<u>83,266</u>	<u>80,660</u>



LIVINGSTON COUNTY, ILLINOIS  
SHERIFF'S AGENCY FUNDS

SCHEDULE E-5

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2021

	Totals	Jail Residents' Welfare Account	Jail Commissary Account	Inmate Phones Account	Seized Funds Account	Sheriff's Sales Account	Civil Process Account	Proactive Awarded Funds Account	Sex Offender Account
Balance, November 30, 2020	\$ 347,135	68,462	38,398	154,973	53,971	12,845	433	14,616	3,437
Increases	1,665,682	1,327,103	174,095	79,723	43,541	11,890	22,480	3,585	3,265
Deductions	<u>(1,566,099)</u>	<u>(1,264,571)</u>	<u>(152,480)</u>	<u>(97,710)</u>	<u>(915)</u>	<u>(11,881)</u>	<u>(21,721)</u>	<u>(12,537)</u>	<u>(4,284)</u>
Balance, November 30, 2021	<u>\$ 446,718</u>	<u>130,994</u>	<u>60,013</u>	<u>136,986</u>	<u>96,597</u>	<u>12,854</u>	<u>1,192</u>	<u>5,664</u>	<u>2,418</u>

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

	Tax Year				
	2016	2017	2018	2019	2020
Assessed valuations	<u>\$ 678,811,338</u>	<u>700,770,885</u>	<u>736,905,674</u>	<u>771,816,713</u>	<u>813,558,842</u>
Tax rates:					
County Levies:					
General (Corporate)	0.36253	0.37448	0.38761	0.38631	0.37159
IMRF / SLEP	0.18265	0.14875	0.13486	0.12483	0.12107
County Highway	0.09805	0.09774	0.09694	0.09655	0.09693
County Aid to Bridges	0.04963	0.04927	0.04848	0.04829	0.04848
Tuberculosis Clinic	0.00397	0.00385	0.00365	0.00350	0.00332
Federal Aid Highway Matching	0.04980	0.04943	0.05176	0.04829	0.04848
County Health	0.05502	0.05339	0.04848	0.05155	0.05175
Tort Judgement & Liability					
Insurance	0.05575	0.09324	0.08092	0.08409	0.08174
Social Security	0.10343	0.10037	0.09509	0.09122	0.09159
County Extension Education	0.02190	0.02125	0.02013	0.01931	0.01834
Veterans' Assistance	0.02267	0.01133	0.01888	0.01812	0.01721
Unemployment Insurance	0.00441	0.00428	0.00406	0.00195	0.00184
Subtotal	<u>1.00981</u>	<u>1.00738</u>	<u>0.99086</u>	<u>0.97401</u>	<u>0.95234</u>
Mental Health Levies:					
Mental Health Board 708	0.13392	0.12973	0.12337	0.11779	0.11174
Mental Health Board 377	0.06146	0.05954	0.05663	0.05406	0.05129
Subtotal	<u>0.19538</u>	<u>0.18927</u>	<u>0.18000</u>	<u>0.17185</u>	<u>0.16303</u>
Total all levies	<u>1.20519</u>	<u>1.19665</u>	<u>1.17086</u>	<u>1.14586</u>	<u>1.11537</u>
Tax extensions:					
County Levies:					
General (Corporate)	\$ 2,460,895	2,624,247	2,856,320	2,981,605	3,023,103
IMRF / SLEP	1,239,849	1,042,397	993,791	963,459	984,976
County Highway	665,575	684,933	714,356	745,189	788,583
County Aid to Bridges	336,894	345,270	357,252	372,710	394,413
Tuberculosis Clinic	26,949	26,980	26,897	27,014	27,010
Federal Aid Highway Matching	338,048	346,391	381,422	372,710	394,413
County Health	373,482	374,142	357,252	397,872	421,017
Tort Judgement & Liability					
Insurance	378,437	653,399	596,304	649,021	665,003
Social Security	702,095	703,364	700,724	704,051	745,139
County Extension Education	148,660	148,914	148,339	149,038	149,207
Veterans' Assistance	153,887	79,397	139,128	139,853	140,013
Unemployment Insurance	29,936	29,993	29,918	15,050	14,969
Subtotal	<u>6,854,705</u>	<u>7,059,426</u>	<u>7,301,704</u>	<u>7,517,572</u>	<u>7,747,846</u>
Mental Health Levies:					
Mental Health Board 708	909,064	909,110	909,121	909,123	909,071
Mental Health Board 377	417,197	417,239	417,310	417,244	417,274
Subtotal	<u>1,326,262</u>	<u>1,326,349</u>	<u>1,326,430</u>	<u>1,326,367</u>	<u>1,326,345</u>
Total all levies	<u>\$ 8,180,966</u>	<u>8,385,775</u>	<u>8,628,134</u>	<u>8,843,939</u>	<u>9,074,191</u>
Tax Collections	<u>\$ 8,165,922</u>	<u>8,342,618</u>	<u>8,579,065</u>	<u>8,812,028</u>	<u>8,642,382</u>

***OTHER REQUIRED REPORTING***



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2021, 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 21, 2022.

**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 21, 2022.

## 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 21, 2022

***SINGLE AUDIT SECTION***



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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, 2021. 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, 2021.

## 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 21, 2022



LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2021

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
Passed through Illinois Department of Human Services:			
Special Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	FCSZQ00922 FCSAQ00922	\$ 53,938 39,981
WIC-Breastfeeding Peer Counselor Program	10.557	FCSZQ01169 FCSAQ01169	9,643 <u>4,846</u>
Total U.S. Department of Agriculture			<u>108,408</u>
<b><u>U.S. Department of Homeland Security</u></b>			
Passed through Illinois Emergency Management Agency			
Emergency Preparedness	97.042		<u>15,922</u>
Total U.S. Department of Homeland Security			<u>15,922</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through Illinois Department of Health and Human Services:			
Infant Mortality	93.667	FCSZU05071 FCSAU06051 FCSZU03043 FCSAU03043 FCSZU03101	5,260 13,699 11,709 22,674 <u>4,293</u>
			57,635
Safe Drinking Water	66.605	05080053H 25080053J	600 <u>300</u>
			900
Influenza Vaccine Program	93.268	25080053J	<u>13,157</u>
Total passed through Illinois Department of Health and Human Services			<u>71,692</u>
<b><u>US Health Resources and Services Administration</u></b>			
Passed through Illinois Department of Public Health			
Maternal and Child Health Block Grant	93.994	06380031H	<u>22,086</u>
Total U.S. Health Resources and Services Administration			<u>22,086</u>

LIVINGSTON COUNTY, ILLINOIS

**Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2021**

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<b><u>U.S. Department of Treasury</u></b>			
American Rescue Plan State and Local Fiscal Recovery Funds	21.027		21,700
Passed through Illinois Department of Commerce & Economic Opportunity			
Coronavirus Relief Fund	21.019	20-491049	14,189 *
Downstate Small Business Stabilization Program	14.228	2398-25341	<u>12,100</u>
Total Coronavirus Relief Fund			26,289
Passed through Illinois Department of Health			
Contact Tracing	21.019	05180152H	<u>333,731</u> *
Total U.S. Department of Treasury			<u>381,720</u>
<b><u>Center for Disease Control and Prevention</u></b>			
Passed through Illinois Department of Public Health			
COVID-19 Crisis Grant	93.354	07680052H	42,109
Illinois Breast & Cervical Cancer Program	93.898	06180014H	18,490
	93.898	26180014J	<u>14,466</u>
Total Illinois Breast & Cervical Cancer Program			32,956
Public Health Emergency Preparedness	93.069	17180051I	33,715
	93.069	27180051J	<u>15,063</u>
Total Public Health Emergency Preparedness			48,778
Mass Vaccination Grant	93.268	15080652I	<u>185,984</u> *
Total Center for Disease Control and Prevention			<u>309,827</u>
<b><u>Election Assistance Commission</u></b>			
Passed through Illinois State Board of Elections			
HAVA Election Security Grants	90.404		<u>14,419</u>
Total Election Assistance Commission			<u>14,419</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$924,074</u></u>

## LIVINGSTON COUNTY, ILLINOIS

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2021

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#### 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, 2021. 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 one award to a sub-recipient in the amount of \$12,100 for the Downstate Small Business Stabilization Program during the fiscal year ended November 30, 2021.

#### NOTE 4: NON-CASH INSTRUMENTS

During the fiscal year ended November 30, 2021, the Livingston County Public Health also received non-cash vaccine donations in the amount of \$47,303. Each of these amounts has been reported as a revenue and expenditure in the Public Health Fund.

#### 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, 2021

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#### 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 / Contact Tracing - CFDA #21.019 and Mass Vaccination Grant - CFDA #93.268.
8. Total federal expenditures for the fiscal year ended November 30, 2021 were \$924,074, and major programs tested represented 57.78% 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.